

Barton Village, Inc.
Regular Trustees Meeting

Monday, June 24, 2024
5:00pm
Barton Village Memorial Hall

Agenda

NOTICE: Due to scheduling constraints, the Barton Village Board of Trustees is expected to immediately enter Executive Session at 5:00pm for Item M - Legal Action: 1 V.S.A. § 313 (a)(1)(E). The rest of the Regular Trustees Meeting Agenda will continue at 6:00pm.

- 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 June 10, 2024
- E. Bills and Warrants
- F. Vermont Department of Taxes – Child Care Contribution
- G. Financial Reports for Period Ending 05/31/2024
- H. BASSI/NEKO Lease Agreements

DISCUSSION ITEMS:

- I. ATV Ordinance
- J. Department Operations Updates
- K. Management/Staff Report

OTHER ITEMS:

- L. Other Business

EXECUTIVE SESSION ITEMS:

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

- O. Adjourn

Upcoming Meetings:

Regular Board Meeting: July 8, 2024

Regular Board Meeting: July 22, 2024

Barton Village, Inc.
Regular Trustees Meeting
Monday, June 10, 2024
6:00pm
Barton Village Memorial Hall

Attendance: Gina Lyon (Chair), Marilyn Prue (Trustee), Ellis Merchant (Trustee), Vera LaPorte (Business Manager), Jacqueline Laurion (Clerk), Bruce Melendy and David Snedeker of Northeastern Vermont Development Association (NVDA), Justin Rabidoux of Stantec Engineering, Torey Littlefield of AC Disaster Consulting, James Coe of Coe + Coe Architecture, Allyson Howell and Meghan Wayland of Northeast Kingdom Organizing (NEKO), David Billado, Richard Royer, Mackenzie Shanahan, Susan Penharlow, Lawrence Cincotta, Donna Cincotta, Naomi Dean, Krystal Perry, Lillian Vezina, Paul Labreque, Tamie Stone, Nicholas Zieman

Agenda

Full agenda with additional details can be found at <https://bartonvt.com/agenda-minutes/>

- A. **Call to Order** – Gina Lyon called the meeting to order at 6:00pm.
- B. **Changes to the Agenda/Additions or Deletions** – Marilyn Prue added under Discussion Items the hiring of a financial office position to the Village office staff, labeled **L1**. Gina Lyon made a motion to move **Discussion Item G - Resilience Initiative for Vermont Empowerment and Recovery (RIVER) Project** to the beginning of the meeting, ahead of Action Items. Marilyn Prue seconded the motion. Motion carried.

DISCUSSION ITEMS:

- G. **Resilience Initiative for Vermont Empowerment and Recovery (RIVER) Project** – Dave Snedeker and Bruce Melendy from the Northeastern Vermont Development Association (NVDA) spoke to the Board and crowd, which was largely represented by Glover Road residents, regarding initiatives that RIVER hopes to achieve with the Village and Town of Barton. He will be asking for public meetings throughout the year to discuss individual concerns or needs and or Village/Town requests for assistance due to river damage based on the July 2023 flooding. This can include home buyouts, shoring up the riverbanks or bridge replacements. Bruce Melendy addressed the meeting regarding homeowner buy outs. Meghan Wayland of NEKO also addressed the crowd regarding home buyouts and specifically Glover Street being recommended for home elevation so if any future flooding takes place, those homes previously impacted would be spared due to having the houses elevated. Susan Penharlow asked if a Church could also be open for a buyout. No solid answer was given to this question because small businesses had to take a different route for FEMA assistance, and it is understood that a Church would also have to take a different route.

In terms of river management, the Village would need to engage with the Vermont Agency of Natural Resources. In addition to berms that could be created along the river to hold the water back, the Village would have to reach out to the Agency of Natural Resources and set up a meeting to review the riverbanks. Many in the crowd expressed frustration and concern about all the land they lost as well as being lost in the mix of impacted property owners. Much to the crowd's dismay, it appeared that the presence of NVDA at the meeting was not to answer questions but to merely introduce the RIVER project and offer advice as to what needs to be done next and what grants or State agencies the Village would want to invite into the discussion.

Gina Lyon stated that she would like to have a meeting with the Village of Orleans, Barton Town and the Village of Barton including the Vermont Agency of Natural Resources and have it announced in advance so Village, Town and impacted Orleans Village homeowners can come together to discuss next steps and brainstorm. Having it in a larger establishment such as a school gym or cafeteria was also discussed.

- C. **Privilege of the Floor** – Residents of Davis Court inquired about water/smell coming out of the ground at the entrance of the street and are concerned about it being toxic or sewer. Vera LaPorte advised that as far as they knew it was not toxic nor wastewater. This stems from a very deep water leak that manifested a few months back and has taken a bit to have repaired due to trying to locate the right safety equipment to use for the fix. It was advised a repair was in the works for 6/11/2024. The residents of Davis Court will be notified if anything more comes out of the repair work that is set to take place. Donna Cincotta then asked the Board about the unused road that bisects her property. Gina Lyon informed her that since it was a legal question, it would be discussed under Executive Session.

ACTION ITEMS:

- D. **Minutes from Regular Board of Trustees Meeting May 29, 2024** – Marilyn Prue made a motion to accept the meeting minutes as presented. Ellis Merchant seconded the motion. Motion carried.
- E. **Bills and Warrants** – Gina Lyon made a motion to review at the end of the meeting. Marilyn Prue seconded the motion. Motion carried.
- F. **Resolution for Wastewater-Internal Borrowing from Village Reserve Fund** – Gina Lyon made a Motion to approve the Resolution for Wastewater-Internal Borrowing from Village Reserve Fund as presented. Marilyn Prue seconded the motion. Motion carried.

DISCUSSION ITEMS:

- H. **Barton Motors Site (James Coe of Coe + Coe Architecture)** – James Coe of Coe + Coe Architecture reported that they are working with Jason Sicard (owner) on future development of the location and are currently in the environmental cleanup phase. The plan is to currently build one office building that Jason Sicard would be the main office occupant and lease out the other spaces. This first phase would be completed in 2025. The first office space would be two stories and up to 6,000 square feet of space. Engineering would involve parking, sidewalks and planting

of trees. The Village will be updated as the project progresses. The project will be done in phases, and could include housing, retail and office space along with parking adequate for the outcome of the project. Dave Snedeker also stated NVDA is involved with this project regarding grants that are available to Mr. Sicard and Coe + Coe Architecture.

- I. **Coin Drop Letter from BASSI** – Barton Area Senior Services, Inc. (BASSI) applied for a coin drop to be held on 06/29/2024. The Board approved the application at the Regular Board of Trustees Meeting on 05/29/2024 with the stipulation that the coin drop location be moved from Church Street (in front of C&C Supermarket) to Glover Road (in front of JP Sicard’s) because of safety concerns.

The Board of Trustees has received a letter from BASSI asking the Board to reconsider the location for the coin drop and allow them to hold it at the original location on Church Street in front of C&C Supermarket.

After a discussion with Mr. Richard Royer of BASSI and citing the Village Ordinance the board decided to hold true to their original decision and not allow the Coin Drop to take place in front of C&C Supermarket.

- J. **Abatement Request for Sewer Charges** – The Board has received an abatement request for sewer charges from Arthur and Evelyn Corda related to their property located at 121 Lakefront Lane. This started in 2019 and brought to the attention of the previous board where research was to have taken place. It seems nothing was done at that time and the email trail ended in 2020 with Mr. Corda and Mr. Nate Sicard. Gina Lyon stated she would like to have more research done on this prior to getting back to Mr. & Mrs. Corda with a decision.

- K. **Department Operations Updates** – Vera LaPorte updated the Board on the activities of the Village departments.

Electric Department

- After-hours on-call answering service – Business Manager Vera LaPorte has demoed two potential after-hours answering services (Specialty Answering Service and AnswerForce). So far Specialty Answering Service is in the lead but Vera LaPorte would like to demo a third company before deciding.
- OCFA tariff rider – Steve Farman with VPPSA is currently analyzing the OCFA’s usage data/history and in the meantime, Vera LaPorte has asked the Board to assist in providing reasons why they believe the OCFA is “deserving” of a tariff rider catered to their situation to shore up their petition to the PUC.
- Hydro facility bond vote – According to Eli Emerson at Primmer & Piper (the attorney working on the Section 108 filing on behalf of the Village to the PUC) that any financing for the hydro facility repair project must be voted on by Australian ballot. Village Clerk Shelia Martin has asked that the Board choose a date for the bond vote soon as she and Town Clerk Kristin Atwood are required to participate and have several other obligations this summer. This will be addressed at a later meeting.

Wastewater Department

- Water/sewer overtime reconnection fee – According to 129 VSA § 5151, “a municipality providing water and sewer services may charge fees for collection of overdue accounts and reconnection of service disconnected because of nonpayment. Fees charged shall not exceed the following schedule:

Collection Trips – \$25.00 maximum, regardless of number

Reconnection – Normal Hours \$25.00, Overtime \$37.50”

Marilyn Prue suggested that the Village should not be required to go out after hours to do a reconnection given the number of opportunities Barton Village customers have to bring their accounts current prior to the disconnection taking place. Even so, Gina Lyon directed Vera LaPorte to update the fee schedule to reflect the statutory overtime amount of \$37.50.

- Glover agreement – Mike Mainer from Aldritch & Elliott is currently analyzing Glover’s flow data and will return to the Board with his thoughts and conclusions when he is through.
- The wastewater treatment facility continues to operate well and all reporting deadlines are being met.

Water Department

- Water/sewer overtime reconnection fee – See Wastewater Department.
- Fairview Estates – Vera LaPorte has sent Mark Bean a copy of the Village Water Ordinance and a letter requesting the balance of his service bill be paid for the costs he incurred by his actions in January 2024.
- The water treatment facility continues to operate well and all reporting deadlines are being met.

Highway Department

- Paving – Damage to the decking on Bridge 55 (Elm Street) has been repaired and DPW Utility Workers Garrett Heath and Jeremiah Borsoi have begun various paving projects around the Village.
- Water leaks – The water leak on Elm Street was repaired on 05/30/2024 and the water leak on Main Street near Davis Court is scheduled for repair on 06/11/2024.
- Salt/sand shed – Barton Village was unfortunately not selected by Senator Welch’s office for funding through the Congressionally Directed Spending (CDS) program. The Board answered some questions from the audience, mostly about the cost of the construction, what the shed is for, and why it was necessary to seek funding.

Village Department

- ATV Ordinance – Due to the potential of the Regular Board of Trustees Meeting on 06/10/2024 running very long, Trustee Chair Gina Lyon asked Vera LaPorte to move the topic to the 06/24/2024 Regular Board of Trustees Meeting agenda.
- State Budget Adjustment Act (Act No. 87 – H.839) – Vera LaPorte informed the Board that the \$80,000 in “flood recovery money” due from FEMA via the State was tied up in a federal audit with no release date in sight. Marilyn Prue asked about the

approximately \$124,000 FEMA reimbursement due to the Village for road repairs. Vera LaPorte informed the Board that FEMA had additional follow-up questions for the contractor that performed the work but had been having trouble contacting them. She has asked DPW Foreman Andy Sicard to assist them.

- School crossing signs – Vera LaPorte is working with John Morley from Orleans Electric on the best placement for the signs based on ease of electrification.
- NEKO would like to hang a banner for the August celebration taking place the week of 8/12/2024-8/17/2024. The Trustees approved this request.

L. **Management/Staff Report** – See ongoing list of items in the Board packet at <https://bartonvt.com/agenda-minutes/>

L1. **Village Office Part-Time Finance Job Opening** – Due to Crystal Carrier retiring from VPPSA at the end of 2024 it means the end of her work with the Village of Barton. The Trustees will be advertising the new position and hoping to have someone in place for Crystal to train in time prior to her retirement.

OTHER ITEMS:

M. **Other Business** – The Board of Trustees would like to take a tour of all the Village facilities including the hydro plant on Thursday, June 20th, 2024 at 8am. A special meeting will be warned and all are invited to attend the Village Facilities Tour.

EXECUTIVE SESSION ITEMS:

- N. **Executive Session - Legal Action: 1 V.S.A. § 313 (a)(1)(E)** – Gina Lyon made a motion to enter Executive Session at 8:17pm. Marilyn Prue seconded. Motion carried.
- O. **Executive Session - Personnel: 1 V.S.A. § 313 (a)(3)** – None.

The Board came out of Executive Session at 9:21pm. No action was taken pursuant to Legal Action: 1 V.S.A. § 313 (a)(1)(E). Though off topic, they revisited Discussion Item J – Abatement Request for Sewer Charges and set a hearing date for July 8, 2024.

P. **Adjourn** – Gina Lyon made a motion to adjourn at 9.22pm and Ellis Merchant seconded. Motion carried.

Upcoming Meetings:

Regular Board Meeting: June 24, 2024

Regular Board Meeting: July 8, 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: June 24, 2024
Subject: Vermont Department of Taxes – Child Care Contribution
Agenda: Agenda Item “F”

In 2023, Act 76 (H.217) (<https://legislature.vermont.gov/bill/status/2024/H.217>), relating to child care and early education, was enacted into State law. Act 76 of 2023 creates the Child Care Contribution (CCC) under 32 V.S.A. Chapter 246 to fund investments in Vermont’s childcare system. Beginning July 1, 2024, Vermont employers will begin making contributions composed of a 0.44% payroll tax on wages to the Vermont Department of Taxes for deposit into the Child Care Contribution Special Fund.

Employees are not required to file or pay the CCC, but employers may choose to deduct and withhold up to one-quarter of the contribution from employee wages (i.e., not more than 0.11% of any employee’s wages).

The contribution amount works out to be \$44 per \$10,000 in wages paid if the Village were to pay the full .44%.

Proposed Motion: Motion to approve paying the full Child Care Contribution tax of .44% beginning July 1, 2024.

The Vermont Child Care Contribution

MARCH 2024

Please note: The Department of Taxes will update this guide to reflect any changes to Vermont law. For the most up-to-date version, please check the Vermont Department of Taxes website.

Contents

Background	3
How to Use this Guide	3
Employers	3
Employer Election to Withhold from Employees	3
How Employers Calculate the Child Care Contribution	4
How Employers Report and Pay the Child Care Contribution	4
Employer Filing Due Dates	4
Examples for Employers	4
Employees	6
Self-Employed Individuals	6
How Self-Employed Individuals Calculate the Child Care Contribution	6
How Self-Employed Individuals Report and Pay the Child Care Contribution	6
Self-Employed Individuals Filing Due Dates	6
Examples for Self-Employed Individuals	7
Definitions	7
Employee	7
Employer	7
Net Earnings from Self-Employment	7
Self-Employment Income	7
Wages	7

Background

In 2023, [Act 76 \(H.217\)](https://legislature.vermont.gov/bill/status/2024/H.217), relating to child care and early education, was enacted into law. Act 76 of 2023 creates the Child Care Contribution (CCC) under [32 V.S.A. Chapter 246](#) to fund investments in Vermont's child care system. Beginning July 1, 2024, Vermont employers and self-employed individuals will begin making contributions composed of a 0.44% payroll tax on wages and a 0.11% self-employment income tax to the Vermont Department of Taxes for deposit into the Child Care Contribution Special Fund.

How to Use this Guide

This guide is intended to provide preliminary guidance for:

- [Employers](#),
- [Employees](#), and
- [Self-employed individuals](#).

Vermont statutes, Vermont Department of Taxes rulings and administrative rules, and applicable court decisions supersede information presented here.

Additional information can also be found on the Department's website, <https://tax.vermont.gov/business/child-care-contribution>.

Employers

Employers are required to pay a 0.44% payroll tax on their employees' wages paid on or after July 1, 2024, to the Department. All wages as defined under Section 3401 of the Internal Revenue Code that are subject to Vermont income tax withholding are also subject to the 0.44% CCC. For example, wages paid for work physically performed in Vermont (whether at a Vermont job site or from an employee's Vermont home) are subject to both Vermont income tax withholding and the CCC.

Wages for which Vermont income tax withholding is not required, such as wages paid in connection with work physically performed outside of Vermont, are not subject to the CCC. An employer who voluntarily withholds and remits Vermont income tax for such wages as a courtesy to its Vermont-resident employees is not required to remit CCC on these wages.

Employer Election to Withhold from Employees

Employees are not required to file or pay the CCC, but employers may choose to deduct and withhold up to one-quarter of the contribution from employee wages (i.e., not more than 0.11% of any employee's wages). The employer may choose to withhold a smaller portion from employee wages or choose not to withhold any amount from employees. There is no requirement for employers to withhold the same amount from every employee.

If an employer chooses to deduct and withhold a portion of the CCC from an employee, the employer should report the portion of CCC withheld from the employee for the tax year on Box 14 of the employee's W-2.

How Employers Calculate the Child Care Contribution

The CCC is calculated on wages regardless of the number of hours worked. All wages that are subject to Vermont income tax withholding are also subject to the CCC.

How Employers Report and Pay the Child Care Contribution

Employers report CCC payments quarterly using new lines on Form WHT-436, Quarterly Withholding Reconciliation. The quarterly withholding form will be updated to incorporate these changes and will be available to file beginning with the July 1, 2024, to September 30, 2024, filing period. An early draft form and form instructions will be available for preview before the end of the September filing period.

Beginning July 1, 2024, employers will remit CCC payments to the Department in the same manner and frequency as they remit Vermont income tax withholding. Semiweekly, monthly, and quarterly withholding taxpayers are required to begin making CCC payments after July 1 according to their established withholding payment schedule. See [Withholding \(https://tax.vermont.gov/business/withholding\)](https://tax.vermont.gov/business/withholding) for more information on payment frequency for employers.

Employer Filing Due Dates

Beginning July 1, 2024, for all wages paid on or after July 1, 2024, employers are required to report the CCC quarterly on Form WHT-436, Quarterly Withholding Reconciliation. Upcoming filing dates:

- October 25, 2024 (for July-September)
- January 27, 2025 (for October-December)

Examples for Employers

The following examples may help employers understand their responsibilities with respect to the CCC.

Example 1:

If the employer opts to pay the entire Child Care Contribution (no CCC withheld from employee wages):

Dream Café has four employees. The business is required to pay the CCC for all employee wages, whether the employees are full- or part-time. In this example, Dream Café opts to pay the entire 0.44% (or 0.0044) CCC (no CCC withheld from wages). Dream Café remits CCC payments in the same manner and frequency as it remits Vermont income tax withholding and reports CCC liability on the quarterly withholding reconciliation, Form WHT-436.

To calculate the total CCC liability, multiply the total wages by 0.44% (or 0.0044).

Quarterly CCC Liability - Period Ending: 09/30/2024

Employee ID	Employee Name	Quarterly Gross Wages	Quarterly CCC Due (0.0044)
1	[Employee 1]	\$2,500.00	\$11.00
2	[Employee 2]	\$4,000.00	\$17.60
3	[Employee 3]	\$2,700.00	\$11.88
4	[Employee 4]	\$5,000.00	\$22.00
Total	-	\$14,200.00	\$62.48

1. Total wages subject to Child Care Contribution: \$14,200.00

2. Total Child Care Contributions due (\$14,200.00 x 0.0044): \$62.48

3. Amount of Child Care Contributions contributed by employees: \$0.00

Example 2:

If the employer withholds one-quarter of the Child Care Contribution (the maximum allowable amount) from employees' wages:

Dream Café has four employees. The business is required to pay CCC for all employees, whether the employees are full- or part-time. In this example, Dream Café chooses to withhold the maximum amount of the CCC from its employees, i.e., 0.11% (or 0.0011) of employees' wages. Dream Café withholds each employee's portion for each biweekly pay period and remits CCC payments (both employer and employee portions) in the same manner and frequency as it remits Vermont income tax withholding. They report both the employee and employer portions on the quarterly withholding reconciliation, Form WHT-436. In addition, Dream Café will report the total CCC withheld from the employee for the tax year on Box 14 of the employee's W-2. To calculate the total CCC liability, multiply total employee wages by 0.44% (or 0.0044).

To calculate the employee portion of the CCC, multiply employee wages by 0.11% (or 0.0011).

To calculate the remaining employer portion of the CCC, multiply total employee wages by 0.33% (or 0.0033).

Quarterly CCC Liability - Period Ending: 09/30/2024

Employee ID	Employee Name	Quarterly Gross Wages	Quarterly CCC Due (0.0044)	CCC Withheld from Employees (0.0011)	CCC Employer Portion (0.0033)
1	[Employee 1]	\$2,500.00	\$11.00	\$2.75	\$8.25
2	[Employee 2]	\$4,000.00	\$17.60	\$4.40	\$13.20
3	[Employee 3]	\$2,700.00	\$11.88	\$2.97	\$8.91
4	[Employee 4]	\$5,000.00	\$22.00	\$5.50	\$16.50
Total	-	\$14,200.00	\$62.48	\$15.62	\$46.86

1. Total wages subject to Child Care Contribution: \$14,200.00

2. Total Child Care Contributions due (\$14,200.00 x 0.0044): \$62.48

3. Amount of Child Care Contributions contributed by employees: \$15.62

Employees

There is no filing requirement for employees.

An employer may choose to withhold up to one-quarter of the CCC from an employee's wages. The total CCC payroll tax on wages is 0.44% (or 0.0044), which means that the maximum an employer may elect to withhold from an employee is 0.11% (or 0.0011) of the employee's wages. Employees should see any CCC withheld by their employer reported on their W-2 at the end of the year.

Self-Employed Individuals

The term "self-employed individual" refers to anyone who earns self-employment income as defined in Section 1402 of the Internal Revenue Code. The Child Care Contribution includes a 0.11% (or 0.0011) income tax on self-employment income.

The CCC applies to all self-employment income earned by a Vermont resident, regardless of whether the work was performed in Vermont or out of state.

For self-employed individuals who are not Vermont residents, the CCC applies to income earned while physically working in Vermont. Self-employment income earned by nonresidents for work performed outside of Vermont is not subject to CCC.

How Self-Employed Individuals Calculate the Child Care Contribution

For self-employed individuals, the CCC uses the federal definition of self-employment income, as defined in Section 1402 of the Internal Revenue Code. This means that any income subject to federal self-employment tax is subject to the new CCC. However, unlike federal self-employment taxes, there is no cap on self-employment income subject to the CCC.

The rate of assessment on self-employment income is 0.11% (or 0.0011).

The following example may help self-employed individuals understand their responsibilities with respect to the CCC.

How Self-Employed Individuals Report and Pay the Child Care Contribution

Individuals with self-employment income report and remit CCC payments to the Department as part of their annual Vermont personal income tax filing. Estimated payments for the CCC shall be paid in the same manner and frequency as estimated personal income tax payments.

Self-Employed Individuals Filing Due Dates

Beginning July 1, 2024, for all self-employment income earned on or after July 1, 2024, self-employed individuals are required to report and pay the CCC for each tax year along with Vermont personal income taxes on or around April 15.

The tax year 2024 Vermont personal income tax return (due April 15, 2025) will be the first income tax return that includes the CCC self-employment income tax. However, beginning July 1, 2024, individuals with self-employment income may need or want to begin making estimated CCC payments in the same manner and frequency as estimated personal income tax payments.

For tax year 2024, given that the tax begins July 1, 2024, the Department will accept reporting 50% of self-

employment income for purposes of CCC. However, taxpayers who wish to provide documentation showing that the actual self-employment income earned between July and December 2024 represents less than 50% of their self-employment income for tax year 2024 may do so.

Examples for Self-Employed Individuals

Example 3:

If the individual has self-employment income:

In 2024, Ralph’s self-employment income from July 1 to December 31, is \$25,000.00. Ralph multiplies \$25,000 by 0.11% (0.0011). The result is \$27.50. Ralph reports this amount on the Child Care Contribution line on Form IN-111, Individual Income Tax Return, when he files in 2025.

Total Self-Employment Income Earned: 07/01/2024 – 12/31/2024

Self-Employment Income	CCC Rate on Self-Employment Income	Total CCC Due
\$25,000.00	0.0011	\$27.50

1. Total self-employment income subject to Child Care Contribution: \$25,000.00

2. Total Child Care Contributions due (\$25,000.00 x 0.0011): \$27.50

Definitions

Employee

“Employee” means an individual who receives payments for services performed for an employer, and the employer is required to withhold Vermont income tax from payments for those services.

Employer

“Employer” means a person who employs one or more employees and who is required to withhold income tax from wages paid to the employer’s employees.

Net Earnings from Self-Employment

The CCC applies to “self-employment income” as defined in federal law. Federal law defines self-employment income to generally mean “net earnings from self-employment.” The term “net earnings from self-employment” is defined in federal law in 26 U.S.C. § 1402(a) to mean the gross income derived from an individual’s trade or business, minus deductions related to the trade or business, and plus an individual’s distributive share from a trade or business carried on by a partnership. This definition requires multiple adjustments to gross income, some of which are limited in scope to a specific type of income, including income from passive activities, unless the individual is in the trade or business of that activity.

Self-Employment Income

The CCC applies to “self-employment income” as defined under federal law in 26 U.S.C. § 1402(b). Federal law defines self-employment income as “net earnings from self-employment” as further defined in the same section of statute. See the definition above of “net earnings from self-employment” for more information.

Wages

“Wages” means payments that are included in the definition of wages in 26 U.S.C. § 3401.

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: June 29, 2024
Subject: Financial Reports-period ending 05/31/2024
Agenda: Agenda Item

The unaudited financial reports for the period ending 05/31/2024 [with notes] are attached for your review.

Highlights:

Village:

Cash - \$220,916

Due (to)from other Funds: (\$61,766)

Net Profit (Loss) to date: (\$31,598)

- Revenues – Minimal to date
 - Pageant Park meeting budget
- Expenses – 14.4% underbudget overall
 - Insurances – paid through Q2
 - Boiler/Machinery Ins- includes missed pmt from CY 2023
 - Outside Services – repairs to BMB hall bathrooms/septic

Highway:

Cash on Hand: (\$12,704)

Liabilities: Added Ally Municipal Lease \$14,549 – **Paid in full in June**

Net Profit (loss) to date: **(\$142,335)**

- Revenues: Minimal to date
- Expenses: 24.8% underbudget overall
 - Garage Fuel/WS budgeted under “village”
 - Insurances paid through Q2
 - Additional of endorsement for new truck
 - 2nd Installment for Winter Maintenance to Barton Paid
 - Winter Labor - overbudget

Electric:

Cash on Hand: \$4,055

Customer advances on hand due to NEK/Comcast Make-Ready work [\$111k]

LTD to total Assets Ratio: 46%

Net Profit: \$454,190 (unadjusted)

Estimate Net Profit (Loss) as Adjusted: \$186,086

- Revenues:
 - Sales: Slightly underbudget
 - Customer Jobs: overbudget, includes Comcast/NEK (may be adjusted per 2023 audit)
 - Misc Revenues: includes sale of scrap metal; VERT reimbursement
- Expenses: 11.7% underbudget overall (unadjusted); 6.2% overbudget overall (adjusted)
 - Gross Revenue Tax – annual exp paid
 - VPPSA Expenses for Apr/May pending – Power settlement for May, Apr/May Operations, fees
 - Labor for outages – overbudget
 - Insurances – paid through Q2

Water:

Cash on Hand: \$25,056

LTD to total Assets Ratio: 22.8%

Net Profit (loss) to date: **(\$35,911)**

- Revenues: Water sales underbudget [rate increase not implemented]
- Expenses overall – 34.6% underbudget
 - Labor – overbudget by approx. 73% or \$17K
 - Outside Services – Repairs at facility
 - Insurances paid through Q2

Wastewater:

Cash on Hand \$45,358

LTD to total Assets Ratio: 18.8%

Net Profit (loss) to date: **(\$29,375)**

- Revenues: Wastewater sales underbudget [rate increase not implemented until Apr]
 - Segregated Glover revenue from general user fees for clarity
- Expenses overall 30.6% or \$83K underbudget
 - Training costs overbudget
 - Lift Station Equipment overbudget *(need to verify charges)*
 - Computer expense – new PC
 - Insurances paid through Q2

Proposed Motion:

Motion to accept the unaudited financial reports for the period ending 05/31/2024 as presented.

VILLAGE			
Balance Sheet			
For Period Ending:		May 31, 2024	
Account	Description	Balance	Notes
12-1-00-012.000	General Checking	\$ 220,915.72	
12-1-00-012.050	Due to / From (CASH)	\$ (61,765.65)	
12-1-00-107.000	CWIP	\$ -	
12-1-00-107.050	CWIP- Del. Tax Property	\$ -	
12-1-00-108.000	Accumulated Depreciation	\$ (398,420.07)	
12-1-00-128.000	Defered Outflows-Pension	\$ 9,911.00	
12-1-00-130.120	Community / Backhoe	\$ -	
12-1-00-130.130	Community / Capital Reser	\$ 25,143.55	<i>\$200K loaned to WW</i>
12-1-00-141.140	Notes Rec-WW/Village	\$ 200,000.00	<i>Loan Receivable from WW</i>
12-1-00-142.400	Other A/R	\$ -	
12-1-00-143.100	Other Accounts Receivable	\$ -	
12-1-00-143.200	Taxes/User Fee Receivable	\$ 1,976.63	
12-1-00-143.250	Taxes/User Fee Interest Receivable	\$ -	
12-1-00-165.100	Prepaid Expenses	\$ -	
12-1-00-165.200	Prepaid Insurance	\$ -	
12-1-00-373.000	Dist. Street Lights	\$ -	
12-1-00-389.000	Land	\$ 149,989.93	
12-1-00-390.000	General Structures and Equip	\$ 885,611.41	
12-1-00-391.000	Office Furniture and Equip	\$ -	
12-1-00-392.000	Transportation Equipment	\$ 19,572.87	
12-1-15-130.310	Passumpsic/ FD/Engine House Blg	\$ 41,384.91	
12-1-23-390.000	General Structures and Equip-CG	\$ 16,640.40	
Total Assets		\$ 1,110,960.70	
12-2-00-221.130	VT Municipal LN/2015 Ford	\$ -	
12-2-00-228.000	Defered Inflows-Pension	\$ 37,642.00	
12-2-00-231.220	CNB / Revenue Anticipatio	\$ -	
12-2-00-231.600	People's / 09 Garage Loan	\$ -	
12-2-00-231.700	VEDA / Bridge 20 and 58	\$ -	
12-2-00-232.100	Accounts Payables	\$ -	
12-2-00-232.300	Accounts Payables-Tax Collector	\$ 86.00	
12-2-00-233.000	Net Pension Liability	\$ 12,807.00	
12-2-00-242.000	Accrued Payroll	\$ -	
12-2-00-242.300	Accrued Sick Time	\$ 402.10	
12-2-00-242.350	Accrued Vacation	\$ 256.40	
12-2-00-242.400	Federal Withholding Tax	\$ 1,141.11	<i>Pmt pending in June</i>
12-2-00-242.410	VT State Withholding Tax	\$ 2,154.28	<i>Pmt pending in June</i>
12-2-00-242.420	FICA/MEDI Withholding Tax	\$ 2,044.12	
12-2-00-242.430	Municipal Retirement With	\$ 6,935.36	<i>Pmt pending in Jun</i>
12-2-00-242.440	Health Insurance Withhold	\$ 335.68	
12-2-00-242.450	Union Dues Withholding	\$ 332.60	<i>Pmt pending in June</i>
12-2-00-242.460	Child Support Withholding	\$ 708.00	<i>Pmt pending in June</i>
12-2-00-242.470	Employee Savings Withhold	\$ -	
12-2-00-242.500	Accrued Tax Attorney Fees	\$ -	
12-2-00-253.100	Deferred Grant Funds	\$ -	
12-2-21-235.100	Key Deposits	\$ 100.00	
12-2-23-252.000	Community Garden	\$ 4,392.47	
12-2-31-235.100	Customer Deposits	\$ -	
12-3-00-000.000	Fund Balance	\$ -	
12-3-00-215.000	Appropriated Earning	\$ 266,474.87	
12-3-00-216.000	Unappropriated Earnings	\$ 806,746.44	
		\$ 1,142,558.43	

VILLAGE			
Balance Sheet			
For Period Ending:		May 31, 2024	
Account	Description	Balance	Notes
Current Year Net Income (Loss)		\$ (31,597.73)	
Total Liabilities & Earnings		\$ 1,110,960.70	
Variance		\$ -	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		May 31, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
12-4-00-415.200	Service Bill Labor/Equipm	\$ -	\$ -	0%	
12-4-00-417.100	Taxes and User Fees	\$ 72,578.42	\$ -	0%	
12-4-00-417.110	PILOT	\$ -	\$ -	0%	
12-4-00-417.112	PILOT - Electric	\$ 13,125.00	\$ -	0%	
12-4-00-417.114	PILOT - StatePark/Dam/Riv	\$ 4,795.00	\$ -	0%	
12-4-00-417.120	Tax and User Fee Interest	\$ 750.00	\$ 110.54	15%	
12-4-00-417.140	Del Tax Collector Fees	\$ 550.00	\$ 187.73	34%	
12-4-00-417.200	Grant Funds	\$ -	\$ -	0%	
12-4-00-417.250	State Street Aid	\$ -	\$ -	0%	
12-4-00-419.100	Misc. Interest Income	\$ 250.00	\$ 66.93	27%	
12-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
12-4-00-421.000	Misc. Income	\$ -	\$ -	0%	
12-4-00-421.200	Gain/Loss on Disposition of Plant	\$ -	\$ -	0%	
12-4-00-454.000	Rent Income	\$ -	\$ -	0%	
12-4-00-454.100	Rent-Vehicles-Electric	\$ -	\$ -	0%	
12-4-00-454.101	Rent-Vehicles-Water	\$ -	\$ -	0%	
12-4-00-454.102	Rent-Vehicles-Wastewater	\$ 11,000.00	\$ -	0%	
12-4-00-454.103	Rent-Vehicles-Highway	\$ -	\$ -	0%	
12-4-13-454.113	Garage Rent-Highway	\$ 21,612.00	\$ -	0%	
12-4-13-454.121	Garage Rent-Electric	\$ 20,664.00	\$ -	0%	
12-4-15-421.000	FD/Engine House Misc Income	\$ 1,980.00	\$ 990.00	50%	
12-4-21-421.000	Misc Income	\$ -	\$ -	0%	
12-4-21-454.121	BMB Rent-Electric	\$ 9,516.00	\$ -	0%	
12-4-21-454.123	BMB Rent- Water	\$ 1,512.00	\$ -	0%	
12-4-21-454.124	BMB Rent-Sewer	\$ 1,464.00	\$ -	0%	
12-4-21-454.200	BMB Rent- BASSI	\$ 3,000.00	\$ 1,000.00	33%	
12-4-21-454.300	BMB Rent- Misc.	\$ 200.00	\$ 150.00	75%	
12-4-23-417.200	Grant Funds-Comm Garden	\$ 2,500.00	\$ -	0%	
12-4-31-421.000	P.Park Revenue	\$ 32,000.00	\$ 28,847.90	90%	
12-4-41-421.000	Ballfield Revenue	\$ -	\$ -	0%	
12-4-51-421.000	Barton River Green Revenues	\$ -	\$ -	0%	
Total Revenues		\$ 197,496.42	\$ 31,353.10	16%	
12-6-00-403.000	Depreciation Expense	\$ 24,500.00	\$ -	0%	
12-6-00-408.200	Property Taxes	\$ -	\$ -	0%	
12-6-00-408.300	Water/Sewer Assessment Fee	\$ -	\$ -	0%	
12-6-00-408.400	Delinquent Property Purch	\$ -	\$ -	0%	
12-6-00-426.000	Donations/Appropriations	\$ -	\$ -	0%	
12-6-00-431.100	Interest Expense	\$ -	\$ -	0%	
12-6-00-431.200	Finance Charges and Fees	\$ 250.00	\$ 12.29	5%	
12-6-00-596.000	Dist Maint-Str Light Usag	\$ 8,500.00	\$ 2,875.32	34%	
12-6-00-700.100	Village DPW Labor	\$ -	\$ -	0%	
12-6-00-906.100	Newspaper Ads	\$ 500.00	\$ -	0%	
12-6-00-920.100	Office Salaries	\$ 11,249.59	\$ 5,032.03	45%	
12-6-00-920.150	Employee Training	\$ 100.00	\$ -	0%	
12-6-00-920.200	Elected Official	\$ 900.00	\$ 613.82	68%	Annual
12-6-00-920.250	Tax Collector Fees	\$ 1,150.00	\$ 201.26	18%	
12-6-00-921.100	Supplies	\$ 2,303.65	\$ 1,704.18	74%	
12-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
12-6-00-921.200	Computer Expense	\$ 580.00	\$ 179.92	31%	
12-6-00-921.500	Permits Licenses and Dues	\$ 75.00	\$ -	0%	
12-6-00-923.100	Outside Services	\$ 1,250.00	\$ 102.61	8%	
12-6-00-923.200	Legal Services	\$ 1,500.00	\$ (262.35)	-17%	

VILLAGE					
Profit & Loss Statement					
For Period Ending: May 31, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
12-6-00-923.360	VPPSA Management	\$ 5,500.00	\$ 2,480.08	45%	<i>1 months pending</i>
12-6-00-923.400	Audit Services	\$ 1,000.00	\$ 954.47	95%	
12-6-00-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-00-924.150	Boiler/Machinery Insuranc	\$ 6,891.86	\$ 3,362.19	49%	<i>includes missed pmt for CY2023</i>
12-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 71.10	50%	<i>1st & 2nd qtrs paid</i>
12-6-00-924.300	Liability Insurance	\$ 87.32	\$ 43.66	50%	<i>1st & 2nd qtrs paid</i>
12-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
12-6-00-924.500	Vehicle Insurance	\$ 703.77	\$ 351.88	50%	<i>1st & 2nd qtrs paid</i>
12-6-00-924.600	Unemployment Insurance	\$ 204.16	\$ 102.10	50%	<i>1st & 2nd qtrs paid</i>
12-6-00-924.700	Workers Comp Insurance	\$ 1,219.00	\$ 609.50	50%	<i>1st & 2nd qtrs paid</i>
12-6-00-926.100	FICA/MEDI	\$ 1,425.78	\$ 5,835.88	409%	
12-6-00-926.200	Health Insurance	\$ 4,512.76	\$ 571.92	13%	
12-6-00-926.300	Municipal Retirement	\$ 1,258.04	\$ 4,071.60	324%	
12-6-00-926.400	Compensated Absences	\$ 3,433.77	\$ 469.71	14%	
12-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	0%	
12-6-00-930.000	Misc. Expense	\$ -	\$ 0.37	0%	
12-6-00-930.100	Misc. Expense-Storm Related	\$ -	\$ -	0%	
12-6-00-930.210	Misc. Expense-VCF Grant	\$ -	\$ -	0%	
12-6-00-930.500	Transfer to Other Funds	\$ -	\$ -	0%	
12-6-00-933.200	Transportation Mileage	\$ -	\$ -	0%	
12-6-00-933.400	Truck Maintenance	\$ 1,500.00	\$ 187.25	12%	
12-6-00-933.500	Truck Fuel	\$ 1,800.00	\$ -	0%	
12-6-13-710.400	Garage Supplies	\$ 2,824.00	\$ 30.00	1%	
12-6-13-921.400	Garage - Electric	\$ -	\$ -	0%	
12-6-13-921.420	Garage Utilities/Misc	\$ -	\$ -	0%	
12-6-13-921.440	Garage - Heating Fuel	\$ 3,500.00	\$ -	0%	
12-6-13-921.460	Utilities - Water/Sewer	\$ 604.00	\$ 462.00	76%	
12-6-13-923.100	Outside Services	\$ 150.00	\$ -	0%	
12-6-13-924.100	Property Insurance	\$ 299.73	\$ 149.86	50%	<i>1st & 2nd qtrs paid</i>
12-6-15-408.300	FD/Engine Hs Wr/Swr User Fee	\$ -	\$ -	0%	
12-6-15-710.400	FD/Engine House Supplies	\$ 250.00	\$ -	0%	
12-6-15-921.100	F/Engine House-Office Supplies	\$ 100.00	\$ -	0%	
12-6-15-921.400	FD/Engine House-Electric	\$ -	\$ -	0%	
12-6-15-921.440	FD/Engine House-Fuel	\$ -	\$ -	0%	
12-6-15-921.460	FD/Engine House- Water/Sewer	\$ -	\$ -	0%	
12-6-15-923.100	FD/Engine House - Outside Services	\$ 2,500.00	\$ -	0%	
12-6-15-924.100	FD/Engine House-Property Insurance	\$ 479.20	\$ 239.60	50%	<i>1st & 2nd qtrs paid</i>
12-6-15-924.150	FD/Engine House-Boiler Insurance	\$ -	\$ -	0%	
12-6-15-924.500	FD - Vehicle Insurance	\$ -	\$ -	0%	
12-6-21-408.300	BMB Water/Sewer Prop Tax	\$ 1,900.00	\$ -	0%	
12-6-21-700.100	DPW Labor - BMB	\$ 637.00	\$ 1,535.57	241%	<i>BMB bathroom repairs</i>
12-6-21-920.300	Other Labor - BMB	\$ -	\$ -	0%	
12-6-21-921.100	Supplies	\$ 8,500.00	\$ 3,271.28	38%	
12-6-21-921.400	Utilities - Electric	\$ 3,900.00	\$ 1,382.16	35%	
12-6-21-921.420	Utilities - Phone	\$ 5,500.00	\$ 2,283.22	42%	
12-6-21-921.440	Utilities - Fuel	\$ 13,000.00	\$ 7,999.12	62%	
12-6-21-921.460	Utilities - Water/Sewer	\$ 1,800.00	\$ 604.36	34%	
12-6-21-923.100	Outside Services	\$ 3,000.00	\$ 5,004.24	167%	<i>BMB bathroom repairs</i>
12-6-21-923.110	Lawn Care	\$ 396.30	\$ 35.48	9%	
12-6-21-923.200	BMB Legal	\$ 250.00	\$ -	0%	
12-6-21-924.100	Property Insurance	\$ 7,557.04	\$ 3,778.52	50%	<i>1st & 2nd qtrs paid</i>
12-6-21-924.700	Workers Comp Insurance	\$ -	\$ -	0%	
12-6-21-930.000	Misc. Expense	\$ -	\$ -	0%	
12-6-22-700.100	Village Common Labor	\$ 228.67	\$ 217.35	95%	

VILLAGE					
Profit & Loss Statement					
For Period Ending: May 31, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
12-6-22-921.400	Village Common- Electric	\$ 250.00	\$ 165.61	66%	
12-6-22-921.460	Utilities- Water/Sewer	\$ 100.00	\$ -	0%	
12-6-22-923.110	Lawn Care	\$ 509.53	\$ 45.62	9%	
12-6-23-930.000	Misc Expense-CG	\$ 2,500.00	\$ -	0%	
12-6-31-408.300	P.Park Water/Sewer Prop Tax	\$ 1,100.00	\$ -	0%	
12-6-31-700.100	DPW Labor	\$ 2,888.63	\$ 1,277.87	44%	
12-6-31-710.400	Misc. Supplies	\$ 3,500.00	\$ 434.41	12%	
12-6-31-920.300	Caretaker Labor	\$ 7,400.00	\$ 908.16	12%	
12-6-31-921.400	Utilities - Electric	\$ 2,500.00	\$ 143.77	6%	
12-6-31-921.420	Utilities - Phone	\$ 2,500.00	\$ 1,861.45	74%	
12-6-31-921.460	Utilities - Water/Sewer	\$ 1,500.00	\$ 678.21	45%	
12-6-31-923.100	Outside Services-Pageant Park	\$ 1,500.00	\$ -	0%	
12-6-31-923.110	Lawn Care	\$ 1,698.43	\$ 152.07	9%	
12-6-31-924.100	Property Insurance	\$ 221.38	\$ 110.70	50%	<i>1st & 2nd qtrs paid</i>
12-6-31-924.600	Unemployment Insurance	\$ 204.16	\$ -	0%	
12-6-31-924.700	Workers Comp Insurance	\$ -	\$ -	0%	
12-6-31-926.100	P.Park FICA/MEDI	\$ -	\$ 72.69	0%	
12-6-31-930.000	Misc. Expense	\$ 5,000.00	\$ 14.99	0%	
12-6-41-408.300	Ballfield Water/Sewer Use	\$ 65.00	\$ -	0%	
12-6-41-700.100	DPW Labor	\$ 200.00	\$ -	0%	
12-6-41-921.400	Utilities - Electric	\$ 325.00	\$ 48.92	15%	
12-6-41-921.460	Utilities - Water/Sewer	\$ 500.00	\$ 226.07	45%	
12-6-41-923.110	Lawn Care	\$ 1,415.36	\$ 126.72	9%	
12-6-41-924.100	Property Insurance	\$ 16.40	\$ 8.20	50%	<i>1st & 2nd qtrs paid</i>
12-6-41-930.000	Misc. Expense	\$ -	\$ -	0%	
12-6-51-921.460	Utilities - Water/Sewer	\$ 200.00	\$ 81.41	41%	
12-6-51-923.110	Lawn Care	\$ 339.69	\$ 30.41	9%	
12-6-51-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-51-930.000	Misc. Expense	\$ -	\$ -	0%	
Total Expenses		\$ 176,396.42	\$ 62,950.83	36%	
Net Income (Loss)		\$ 21,100.00	\$ (31,597.73)	-150%	

HIGHWAY			
Balance Sheet			
For Period Ending:		May 31, 2024	
Account	Description	Balance	Notes
13-1-00-012.050	Due to / From (CASH)	\$ (12,704.18)	
13-1-00-107.000	CWIP	\$ 1,069.25	<i>CWIP-Salt Shed [permanent]</i>
13-1-00-108.000	Accumulated Depreciation	\$ (1,077,537.00)	
13-1-00-130.120	Backhoe Savings	\$ 10,002.65	
13-1-00-130.130	CNB/Capital Reserve	\$ 210,326.09	
13-1-00-143.100	Other A/R	\$ 763.00	
13-1-00-143.200	Taxes Receivable	\$ 9,898.74	
13-1-00-165.100	Prepaid Expenses	\$ -	
13-1-00-390.000	General Structures/Equip.	\$ 1,758,412.01	
13-1-00-392.000	Transportation Equipment	\$ 378,431.63	
Total Assets		\$ 1,278,662.19	
13-2-00-221.130	VT Municipal LN/2015 Ford	\$ -	
13-2-00-231.220	CNB/ Revenue Anticipation	\$ -	
13-2-00-231.230	Passumpsic-Wtr Street Paving	\$ 211,141.92	
13-2-00-231.235	Ally Municipal Lease	\$ 14,024.93	
13-2-00-231.700	VEDA/Bridge 20 and 58	\$ 69,703.47	
13-2-00-232.100	Accounts Payable	\$ -	
13-2-00-235.100	Customer Deposits	\$ -	
13-2-00-242.000	Accrued Payroll	\$ -	
13-2-00-242.300	Accrued Sick Time	\$ 14,745.72	
13-2-00-242.350	Accrued Vacation Time	\$ 3,953.38	
13-2-00-242.420	FICA/MEDI Withholding Tax	\$ -	
13-3-00-000.000	Fund Balance	\$ -	
13-3-00-215.000	Appropriated Earnings	\$ 326,532.14	
13-3-00-216.000	Unappropriated Earnings	\$ 780,895.50	
		\$ 1,420,997.06	
Current Year Net Income (Loss)		\$ (142,334.87)	
Total Liabilities & Earnings		\$ 1,278,662.19	
Variance		\$ -	

HIGHWAY					
Profit & Loss Statement					
For Period Ending: May 31, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
13-4-00-415.200	Revenue-Labor & Equipment	\$ -	\$ 763.00	0%	
13-4-00-417.100	Taxes and User Fees	\$ 358,179.90	\$ -	0%	
13-4-00-417.120	Interest - Delinquent Tax Collections	\$ -	\$ 593.35	0%	
13-4-00-417.140	Delinquent Tax Collector Fees	\$ -	\$ 983.21	0%	
13-4-00-417.200	Grant Funds	\$ 204,049.00	\$ -	0%	
13-4-00-417.250	State Street Aid	\$ 44,484.00	\$ -	0%	
13-4-00-419.100	Interest Income	\$ 110.00	\$ 58.80	53%	
13-4-00-421.000	Misc. Income	\$ -	\$ 8.00	0%	
13-4-00-421.200	Loss on Disposition of Plant	\$ -	\$ -	0%	
13-4-00-421.500	Transfer From Other Funds	\$ -	\$ -	0%	
13-4-15-421.000	Transfer from Other Funds	\$ -	\$ -	0%	
Total Revenues		\$ 606,822.90	\$ 2,406.36	0%	
13-6-00-403.000	Depreciation Expense	\$ 83,000.00	\$ -	0%	
13-6-00-431.100	Interest Expense	\$ 17,343.18	\$ 6,215.87	36%	
13-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ 2.29	2%	
13-6-00-580.200	Employee Training	\$ 300.00	\$ 150.00	50%	
13-6-00-710.150	Road Signs	\$ 500.00	\$ 48.92	10%	
13-6-00-710.170	Sidewalk Expense	\$ -	\$ -	0%	
13-6-00-710.200	Bridges/Culverts/Roads/StormDam	\$ 1,000.00	\$ -	0%	
13-6-00-710.250	Guardrails/Fence	\$ -	\$ -	0%	
13-6-00-710.400	Garage Supplies	\$ 5,500.00	\$ 2,726.58	50%	
13-6-00-710.450	Highway Tools/Safety	\$ 2,000.00	\$ 123.97	6%	
13-6-00-906.100	Newspaper Ads	\$ 200.00	\$ -	0%	
13-6-00-920.100	Office Labor	\$ 11,249.59	\$ 4,977.55	44%	
13-6-00-920.115	Employee Training	\$ -	\$ -	0%	
13-6-00-920.150	Employee Training	\$ -	\$ 54.00	0%	
13-6-00-920.200	Elected Official	\$ 900.00	\$ 613.82	68%	Annual
13-6-00-920.250	Tax Collector Fees	\$ 3,600.00	\$ 1,044.67	29%	
13-6-00-921.100	Supplies	\$ 2,303.65	\$ 1,409.80	61%	Slightly over budget
13-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
13-6-00-921.200	Computer Expense	\$ 870.00	\$ 179.92	21%	
13-6-00-921.300	Communication Expense	\$ 1,500.00	\$ 468.41	31%	
13-6-00-921.400	Utilities - Electric	\$ 2,220.00	\$ 727.12	33%	
13-6-00-921.420	Utilities - Phone/Internet	\$ 2,100.00	\$ 654.62	31%	
13-6-00-921.440	Utilities - Fuel	\$ -	\$ 3,723.25	0%	budgeted under "village"
13-6-00-9221.60	Utilities - Water/Sewer	\$ -	\$ 496.12	0%	budgeted under "village"
13-6-00-921.500	Permits	\$ 750.00	\$ -	0%	
13-6-00-923.100	Outside Services	\$ 1,500.00	\$ 410.61	27%	
13-6-00-923.200	Highway Legal	\$ 1,500.00	\$ 897.50	60%	
13-6-00-923.360	VPPSA Management	\$ 5,500.00	\$ 2,480.08	45%	
13-6-00-923.400	Audit	\$ 2,400.00	\$ 954.47	40%	
13-6-00-924.100	Property Insurance	\$ 1,130.60	\$ 565.30	50%	1st/2nd qtrs paid
13-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 71.10	50%	1st/2nd qtrs paid
13-6-00-924.300	Liability Insurance	\$ 2,076.31	\$ 1,038.16	50%	1st/2nd qtrs paid
13-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
13-6-00-924.500	Vehicle/Equip Insurance	\$ 2,943.69	\$ 2,109.84	72%	1st/2nd qtrs paid, new truck endorsement
13-6-00-924.600	Unemployment Insurance	\$ 2,199.69	\$ 549.76	25%	
13-6-00-924.700	Workers Comp Insurance	\$ 13,134.00	\$ 6,567.00	50%	1st/2nd qtrs paid
13-6-00-926.100	FICA/MEDI	\$ 9,817.20	\$ 3,014.86	31%	
13-6-00-926.200	Health Insurance	\$ 24,161.23	\$ 11,438.76	47%	
13-6-00-926.250	Health Insurance-Opt Out	\$ 5,491.59	\$ 2,523.24	46%	
13-6-00-926.300	VMERS	\$ 8,662.24	\$ 4,728.82	55%	
13-6-00-926.400	Compensated Absenses	\$ 21,897.35	\$ 4,272.22	20%	
13-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ 265.00	0%	
13-6-00-931.100	Garage Rent	\$ 21,612.00	\$ -	0%	
13-6-00-931.400	Vehicle Rents	\$ -	\$ -	0%	
13-6-00-933.200	Mileage	\$ -	\$ -	0%	
13-6-00-933.300	Backhoe	\$ 1,500.00	\$ 0.63	0%	
13-6-00-933.310	Skid Steer	\$ 2,500.00	\$ 42.09	2%	

HIGHWAY					
Profit & Loss Statement					
For Period Ending:		May 31, 2024			
13-6-00-933.400	Truck Maintenance	\$ 150.00	\$ 854.88	570%	
13-6-00-933.405	Truck 5	\$ 4,000.00	\$ (228.08)	-6%	
13-6-00-933.406	Truck 6	\$ 4,000.00	\$ 29.57	1%	
13-6-00-933.500	Fuel	\$ 6,500.00	\$ 2,454.65	38%	
13-6-11-700.100	DPW Labor-Winter	\$ 16,703.33	\$ 20,879.58	125%	<i>overbudget</i>
13-6-11-700.120	Pager On-Call	\$ 7,011.68	\$ 3,809.23	54%	
13-6-11-700.140	Stipend	\$ 3,360.00	\$ 3,150.00	94%	
13-6-11-700.200	Plowing Labor	\$ 35,850.00	\$ 8,050.58	22%	
13-6-11-710.100	Road Salt	\$ 15,000.00	\$ 8,401.92	56%	
13-6-11-710.110	Road Sand	\$ 1,500.00	\$ -	0%	
13-6-11-710.120	Road Paving	\$ 2,000.00	\$ 1,114.77	56%	
13-6-11-923.100	Winter Maintenance	\$ 19,525.57	\$ 19,525.57	100%	
13-6-11-930.000	Winter Misc.	\$ -	\$ -	0%	
13-6-12-700.100	DPW Labor-Summer	\$ 42,629.17	\$ 6,565.58	15%	
13-6-12-700.120	Pager On-Call	\$ 7,011.68	\$ 2,157.44	31%	
13-6-12-710.120	Road Paving	\$ 15,000.00	\$ -	0%	
13-6-12-710.130	Road Cleaning	\$ 3,500.00	\$ 8.52	0%	
13-6-12-710.140	Road Marking	\$ 9,500.00	\$ -	0%	
13-6-12-710.160	Roadside/Trimming	\$ 3,500.00	\$ 20.67	1%	
13-6-12-710.200	Bridges/Culverts/Storm Drains	\$ 1,250.00	\$ 2,400.00	192%	<i>overbudget</i>
13-6-12-930.000	Summer Misc.	\$ -	\$ -	0%	
Total Expenses		\$ 461,645.95	\$ 144,741.23	31%	
Net Income (Loss)		\$ 145,176.95	\$ (142,334.87)	-98%	

ELECTRIC			
Balance Sheet			
For Period Ending: May 31, 2024			
Account	Description	Balance	Notes
21-1-00-012.000	Electric Checking	\$ -	
21-1-00-012.050	Due to / From (CASH)	\$ 4,055.47	
21-1-00-012.100	Cash UB Clearing	\$ -	
21-1-00-012.101	Electric Cash Clearing	\$ (100.00)	
21-1-00-012.102	Water/Sewer Cash Clearing	\$ 402.67	
21-1-00-012.200	Cash in Office	\$ 575.00	
21-1-00-012.300	Petty Cash	\$ 100.00	
21-1-00-107.000	CWIP	\$ 30,951.07	Hydro projects
21-1-00-108.000	Accumulated Depreciation	\$ (6,788,432.35)	
21-1-00-128.000	Defered Outflows-Pension	\$ 10,494.00	
21-1-00-129.100	Investment Velco Stock	\$ 75,300.00	
21-1-00-129.110	Investment Transco LLC	\$ 3,350.00	
21-1-00-129.120	Investment VPPSA/Transco	\$ 1,229,968.68	
21-1-00-129.200	US Bank/Bond 4 Cont Resev	\$ 362,197.18	
21-1-00-129.210	US Bank/Interest A/C	\$ 10,742.57	
21-1-00-129.220	US Bank/1998 Bond Princip	\$ 85,750.35	
21-1-00-130.100	CNB/Vehicle Savings	\$ 1,017.73	
21-1-00-130.120	CNB / Backhoe	\$ 2,752.11	
21-1-00-130.200	TD Bank/Debt Retirement	\$ 6,061.56	
21-1-00-130.300	Community/Hydro Proj Hold	\$ 19,825.50	
21-1-00-130.500	CNB/Capital Reserve	\$ 6,417.70	
21-1-00-142.100	Accts Rec / Utility	\$ 362,906.27	
21-1-00-142.200	Accts Rec / Service Bills	\$ 158,397.75	
21-1-00-142.300	Unbilled Revenue	\$ -	
21-1-00-143.100	Other A/R	\$ -	
21-1-00-143.210	Tax Collections-AR	\$ 6,798.03	
21-1-00-144.000	Allowance for Doubtful Ac	\$ (20,000.00)	
21-1-00-154.100	Inventory / Materials	\$ 176,542.58	
21-1-00-154.200	Transformer Inventory	\$ -	
21-1-00-165.100	Prepaid Expenses	\$ -	
21-1-00-165.200	Prepaid Insurance	\$ -	
21-1-00-331.000	Hydro Structures	\$ 68,157.99	
21-1-00-332.000	Reservoirs and Dams	\$ 1,209,553.28	
21-1-00-333.000	Hydro Equipment	\$ 1,139,287.20	
21-1-00-341.000	Diesel Structures	\$ -	
21-1-00-247.000	Asset Retirement Cost-Other Gen	\$ 11,800.00	
21-1-00-350.000	Transmission ROW	\$ 123,964.12	
21-1-00-353.000	Trans Substation Equip	\$ 116,523.02	
21-1-00-355.000	Trans Pole Line & Fixt	\$ 671,036.92	
21-1-00-356.000	Trans Overhead Conductors	\$ 534,686.68	
21-1-00-360.000	Distribution ROW	\$ 2,716.02	
21-1-00-361.000	Differed Storm Damage	\$ 12,176.76	
21-1-00-362.000	Distr Substation Equip	\$ 168,665.99	
21-1-00-365.000	Pole Lines & Fixtures	\$ 4,161,200.14	
21-1-00-365.100	Overhead Conductors & Devices	\$ 201,994.49	
21-1-00-367.000	Underground	\$ 80,697.45	
21-1-00-368.000	Line Transform/Regulators	\$ 1,020,559.37	
21-1-00-369.000	Dist. Services	\$ 676,568.77	
21-1-00-370.000	Meters	\$ 120,969.68	

ELECTRIC			
Balance Sheet			
For Period Ending: May 31, 2024			
Account	Description	Balance	Notes
21-1-00-371.000	Install-Customer Premises	\$ -	
21-1-00-373.000	Street Lights	\$ 43,519.10	
21-1-00-390.000	General Structures and Eq	\$ 25,393.38	
21-1-00-391.000	Furniture & Fixtures	\$ 108,968.10	
21-1-00-392.000	Transportation Equipment	\$ 43,093.14	
21-1-00-394.000	Tools & Equipment	\$ 12,220.00	
21-1-00-397.000	Communication Equipment	\$ -	
Total Assets		\$ 6,299,825.47	
21-2-00-221.100	Vt Municipal Bond #3	\$ -	<i>total debt = 46.% total assets</i>
21-2-00-221.110	Vt Municipal Bond #4	\$ 785,000.00	
21-2-00-221.120	Vt Municipal Bond #5	\$ 1,355,000.00	
21-2-00-228.000	Defered Inflows-Pension	\$ 39,856.00	
21-2-00-231.000	Notes Payable	\$ -	
21-2-00-231.200	CNB/ 900k Operating	\$ 636,249.08	
21-2-00-231.210	Pass./ Hydro Electric Loan	\$ 125,457.84	
21-2-00-232.100	Accounts Payable	\$ -	
21-2-00-232.200	Overbill Refunds Payable	\$ 35,105.97	
21-2-00-233.000	Net Pension Liability	\$ 126,532.00	
21-2-00-235.100	Customer Deposits	\$ 30,010.52	
21-2-00-235.150	Customer Deposit Interest	\$ -	
21-2-00-242.000	Accrued Payroll	\$ -	
21-2-00-242.100	VT Sales Tax	\$ 2,552.76	
21-2-00-242.200	EEC	\$ 13,046.15	
21-2-00-242.300	Accrued Sick Time	\$ 4,039.45	
21-2-00-242.350	Accrued Vacation	\$ 2,575.73	
21-2-00-242.500	Payroll Clearing	\$ -	
21-2-00-242.550	Accrued Liabilities	\$ -	
21-2-00-242.600	Accrued Purchase Power	\$ -	
21-2-00-252.000	Customer Advance Payments	\$ 110,686.07	
21-2-00-254.000	Other Regulatory Liabilities	\$ 1,440.21	
21-3-00-000.000	Fund Balance	\$ -	
21-3-00-215.000	Appropriated Earnings	\$ 36,062.84	
21-3-00-216.000	Unappropriated Earnings	\$ 2,542,021.21	
		\$ 5,845,635.83	
Current Year Net Income (Loss)		\$ 454,189.64	
Total Liabilities & Earnings		\$ 6,299,825.47	
Variance		\$ -	

ELECTRIC					
Profit & Loss Statement					
For Period Ending: May 31, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
21-4-00-415.100	Materials Sold	\$ 15,000.00	\$ 6,777.84	45%	
21-4-00-415.200	Service Bill Labor/ Equip	\$ 20,000.00	\$ 146,688.80	733%	Comcast/NEK MR work
21-4-00-415.300	Service Revenue-Contractor L/M	\$ 12,500.00	\$ 371,180.94	2969%	Comcast/NEK MR work
21-4-00-417.140	Del Tax Collector Fees	\$ 750.00	\$ 6.60	1%	
21-4-00-417.200	FEMA Aid	\$ -	\$ -	0%	
21-4-00-419.100	Interest Income	\$ 15,000.00	\$ 8,126.88	54%	
21-4-0-419.120	Interest Income-Elect Tx	\$ 250.00	\$ 281.47	113%	
21-4-00-419.200	Customer Account Penalties	\$ 15,000.00	\$ 5,935.08	40%	
21-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
21-4-00-419.500	Transco Settlement (on bill)	\$ 67,500.64	\$ 18,897.09	28%	
21-4-00-419.510	Interest Inc-Transco Dire	\$ 420.00	\$ 104.77	25%	
21-4-00-419.520	Interest Inc-Transco NUOp	\$ 1,000.00	\$ 1,488.68	149%	
21-4-00-419.600	VELCO Dividend (check)	\$ 8,672.00	\$ 2,161.11	25%	
21-4-00-421.000	Misc. Income	\$ 250.00	\$ 6,107.80	2443%	\$3,193 Scrap Copper; \$2,160 VERT
21-4-00-421.100	Transco Net Credit (principal)	\$ 137,002.85	\$ 34,166.72	25%	
21-4-00-421.200	Misc Rev-Gain on Sale-Pro	\$ -	\$ 1,000.00	0%	
21-4-00-440.100	Residential Sales	\$ 2,366,397.00	\$ 884,134.00	37%	
21-4-00-440.150	Residential Sales Surcharge	\$ -	\$ -	0%	
21-4-00-442.100	Commercial Sales	\$ 591,191.00	\$ 196,751.24	33%	
21-4-00-442.150	Commercial Sales Surcharge	\$ -	\$ -	0%	
21-4-00-444.100	Public Street Lighting	\$ 30,661.00	\$ 10,691.61	35%	
21-4-00-444.150	Street Lighting Surcharge	\$ -	\$ -	0%	
21-4-00-445.100	Municipal	\$ 52,143.00	\$ 23,680.58	45%	
21-4-00-445.150	Municipal Surcharge	\$ -	\$ -	0%	
21-4-00-445.200	Public Authority	\$ 124,718.00	\$ 48,112.12	39%	
21-4-00-445.250	Public Authority Surcharge	\$ -	\$ -	0%	
21-4-00-449.000	Revenue Unbilled	\$ -	\$ -	0%	
21-4-00-451.000	Disconnect / Reconnect	\$ 3,500.00	\$ 5,250.00	150%	
21-4-00-453.000	Hydro LIHI Credits	\$ -	\$ -	0%	
21-4-00-454.000	Rent Income	\$ -	\$ -	0%	
21-4-00-454.300	Pole Attachment Rental	\$ 3,500.00	\$ -	0%	
21-4-00-454.350	Pole Attachment-Survey Fee	\$ 5,000.00	\$ 5,782.00	116%	
21-4-00-456.000	DOE Hydro Incentive	\$ -	\$ -	0%	
		\$ 3,470,455.49	\$ 1,777,325.33	51%	
Total Revenues					
21-6-00-403.000	Depreciation Expense	\$ 300,000.00	\$ -	0%	
21-6-00-408.110	Fuel Gross Tax	\$ 16,000.00	\$ 6,150.20	38%	
21-6-00-408.120	Gross Revenue Tax	\$ 16,000.00	\$ 16,646.34	104%	Annual
21-6-00-408.200	Property Tax	\$ 135,000.00	\$ -	0%	
21-6-00-408.210	PILOT	\$ 13,125.00	\$ -	0%	
21-6-00-408.300	Other Taxes	\$ -	\$ -	0%	
21-6-00-431.100	Interest Expense	\$ 118,336.88	\$ 55,712.77	47%	
21-6-00-431.150	Interest Exp-Customer Dep	\$ 750.00	\$ 288.09	38%	
21-6-00-431.200	Finance Charges/Fees	\$ 750.00	\$ 23.08	3%	
21-6-00-535.000	Hydro Labor	\$ 35,291.99	\$ 13,831.51	39%	
21-6-00-545.000	Hydro Operating Expenses	\$ 30,000.00	\$ 10,807.07	36%	
21-6-00-546.000	Diesel Labor	\$ -	\$ -	0%	
21-6-00-549.000	Diesel Operating Expenses	\$ -	\$ -	0%	
21-6-00-555.000	Purchased Power	\$ 1,362,032.73	\$ 393,425.85	29%	1 month CDA pending
21-6-00-555.100	Sunset Solor Credits	\$ (1,000.00)	\$ (134.81)	13%	
21-6-00-555.200	Hydro LIHI Credits	\$ (129,132.46)	\$ (61,226.67)	47%	1 month CDA pending
21-6-00-561.000	Transmission Labor	\$ -	\$ -	0%	
21-6-00-574.000	Transmission Plant Mainte	\$ 1,500.00	\$ 3,733.41	249%	
21-6-00-580.000	Distribution Labor	\$ -	\$ -	0%	
21-6-00-580.100	Distribution Labor	\$ 9,303.71	\$ 9,601.24	103%	
21-6-00-580.115	Distribution-Contract Labor	\$ 594,880.00	\$ 148,720.00	25%	2 months pending
21-6-00-580.116	Distribution-Contract OnCall	\$ 45,760.00	\$ 11,440.00	25%	2 months pending
21-6-00-580.117	Distribution Labor - Outages (Internal & NonC	\$ 2,500.00	\$ 9,084.32	363%	

ELECTRIC					
Profit & Loss Statement					
For Period Ending: May 31, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
21-6-00-580.118	Disribution Labor - Capital	\$ (75,000.00)	\$ (11,016.40)	15%	
21-6-00-580.120	Customer Jobs	\$ 65,000.00	\$ 386,322.09	594%	<i>NEK/Comcast Work</i>
21-6-00-580.140	Distrib Lb/Equip Outagaes [DLC]	\$ 95,000.00	\$ 25,708.27	27%	<i>2 months pending</i>
21-6-00-580.142	Distrib Lb/Equip Outagaes [NDLC]	\$ -	\$ 22,457.02	0%	<i>2 months pending</i>
21-6-00-580.145	Capital Outage Repair	\$ -	\$ -	0%	
21-6-00-580.150	Distribution Labor-GIS	\$ -	\$ -	0%	
21-6-00-580.160	Pager	\$ -	\$ -	0%	
21-6-00-580.200	Training / Line Apprentic	\$ 500.00	\$ -	0%	
21-6-00-582.100	Dist Line/ Station Expense	\$ 2,500.00	\$ 507.31	20%	
21-6-00-582.200	Tools	\$ 1,500.00	\$ (16.70)	-1%	
21-6-00-586.000	Meter Expense	\$ 10,000.00	\$ 9,090.00	91%	
21-6-00-590.000	Dist. Maint. Labor	\$ 4,500.00	\$ -	0%	
21-6-00-592.000	Dist. Maint. Structure/Eq	\$ 10,000.00	\$ -	0%	
21-6-00-593.100	Line Clearing-Internal Labor	\$ 4,500.00	\$ -	0%	
21-6-00-593.105	Line Clearing/Contractor	\$ 100,000.00	\$ 17,317.34	17%	
21-6-00-593.110	Line Clearing Contra	\$ (25,000.00)	\$ -	0%	
21-6-00-593.115	Distrib Maint- OH Lines	\$ 65,000.00	\$ 15,770.23	24%	
21-6-00-595.000	Dist. Main. Line Transformers	\$ 2,500.00	\$ 1,495.00	60%	
21-6-00-596.000	Dist. Maint. Street Light	\$ 2,500.00	\$ -	0%	
21-6-00-598.000	Dist. Maint. Other	\$ 250.00	\$ -	0%	
21-6-00-902.000	Meter Reading Labor	\$ 83,200.00	\$ 20,800.00	25%	<i>2 months pending</i>
21-6-00-903.000	Customer Records & Collections	\$ 30,000.00	\$ 1,150.00	4%	
21-6-00-904.000	Uncollectable Accounts	\$ 10,000.00	\$ -	0%	
21-6-00-906.100	Newspaper Ads	\$ 500.00	\$ -	0%	
21-6-00-916.100	Misc Sales Expenses	\$ -	\$ -	0%	
21-6-00-916.200	Misc Sales Exp-RES Incent	\$ -	\$ -	0%	
21-6-00-920.100	Office Salaries	\$ 112,666.37	\$ 50,159.10	45%	
21-6-00-920.150	Employee Training	\$ 500.00	\$ -	0%	
21-6-00-920.200	Elected Official Salaries	\$ 900.00	\$ 738.85	82%	<i>Annual</i>
21-6-00-920.250	Electric Tax Collector Fees	\$ 750.00	\$ 152.50	20%	
21-6-00-921.100	Supplies	\$ 24,500.00	\$ 14,308.29	58%	<i>overbudget</i>
21-6-00-921.150	Village Reports	\$ 75.00	\$ -	0%	
21-6-00-921.200	Computer Expense	\$ 8,120.00	\$ 2,391.16	29%	
21-6-00-921.300	Communication Expense	\$ 7,500.00	\$ 586.96	8%	
21-6-00-921.420	Utilities - Phone	\$ 1,250.00	\$ -	0%	
21-6-00-921.500	Permits, Licenses and Due	\$ 2,500.00	\$ 2,154.00	86%	<i>annual</i>
21-6-00-923.100	Outside Services	\$ 35,000.00	\$ -	0%	
21-6-00-923.200	Legal Services	\$ 25,000.00	\$ 868.00	3%	
21-6-00-923.300	VPPSA - Admin Fees	\$ 107,436.00	\$ 28,414.99	26%	<i>1 month pending</i>
21-6-00-923.330	VPPSA-GIS Project Fees	\$ 12,497.00	\$ 4,952.95	40%	
21-6-00-923.335	VPPSA-AMI Project Fees	\$ -	\$ -	0%	
21-6-00-923.350	RES Project Cost	\$ 70,649.00	\$ 27,647.46	39%	
21-6-00-923.360	VPPSA Mgmt Services	\$ 54,995.20	\$ 24,974.59	45%	
21-6-00-923.400	Audit Services	\$ 22,400.00	\$ 9,629.58	43%	
21-6-00-924.100	Property Insurance	\$ 13,607.35	\$ 8,070.58	59%	<i>2 qtrs paid</i>
21-6-00-924.150	Boiler/Machinery Insuranc	\$ 7,857.88	\$ 3,830.56	49%	<i>1 qtr pd, 1 qtr missed from CY2023</i>
21-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 71.10	50%	<i>2 qtrs paid</i>
21-6-00-924.300	Liability Insurance	\$ 4,066.27	\$ 2,033.14	50%	<i>2 qtrs paid</i>
21-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
21-6-00-924.500	Vehicle Insurance	\$ 1,407.54	\$ 703.78	50%	<i>2 qtrs paid</i>
21-6-00-924.600	Unemployment Insurance	\$ 813.12	\$ 956.38	118%	<i>2 qtrs paid</i>
21-6-00-924.700	Workers Comp Insurance	\$ 4,855.00	\$ 2,427.50	50%	<i>2 qtrs paid</i>
21-6-00-926.100	FICA/MEDI	\$ 14,526.86	\$ 4,133.19	28%	
21-6-00-926.200	Health Insurance	\$ 34,891.23	\$ 16,014.27	46%	
21-6-00-926.250	Health Insurance Opt Out	\$ -	\$ -	0%	
21-6-00-926.300	Municipal Retirement	\$ 9,436.90	\$ 1,662.63	18%	
21-6-00-926.400	Compensated Absences	\$ 28,131.58	\$ 4,836.59	17%	
21-6-00-928.000	Regulatory Commission (SQ	\$ 350.00	\$ -	0%	
21-6-00-930.000	Misc. Expense	\$ 150.00	\$ -	0%	
21-6-00-931.100	Garage Rent	\$ 21,000.00	\$ -	0%	

ELECTRIC					
Profit & Loss Statement					
For Period Ending: May 31, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
21-6-00-931.150	Garage Rent (Int./Princ.)	\$ -	\$ -	0%	
21-6-00-931.200	Office Rent	\$ 9,600.00	\$ -	0%	
21-6-00-931.300	Railroad Crossing Lease	\$ 1,100.00	\$ 3,229.00	294%	<i>pending recode of Vtrans inv \$2,200</i>
21-6-00-933.100	Transportation Equipment	\$ 750.00	\$ -	0%	
21-6-00-933.200	Transportation Mileage	\$ 2,500.00	\$ 63.54	3%	
21-6-00-933.300	Backhoe	\$ -	\$ -	0%	
21-6-00-933.400	Truck Maintenance	\$ -	\$ -	0%	
21-6-00-933.410	Bucket Truck	\$ -	\$ 62.25	0%	
21-6-00-933.420	Digger Truck	\$ 4,500.00	\$ 496.62	11%	
21-6-00-933.430	Line Truck	\$ -	\$ (120.43)	0%	
21-6-00-933.440	Meter Truck	\$ -	\$ -	0%	
21-6-00-933.500	Truck Fuel	\$ 1,000.00	\$ -	0%	
21-6-00-935.100	Maint of General Plant-Remediation	\$ 10,000.00	\$ -	0%	
Total Expenses		\$ 3,595,972.35	\$ 1,323,135.69	37%	
Net Income (Loss)		\$ (125,516.86)	\$ 454,189.64	-362%	

Net Income (unadjusted) \$454,189.64

Adjustments:
VPPSA CDA-May (\$ 85,000.00)
Admin Fees -May (\$ 7,103.75)
VPPSA-Apr/May Operations-Contract (\$168,000.00)
VPPSA Management Fees-May Estimate (\$ 8,000.00)

Net Income (Loss) after Adjustments \$186,085.89

WATER			
Balance Sheet			
For Period Ending:		May 31, 2024	
Account	Description	Balance	Notes
23-1-00-012.050	Due to / From (CASH)	\$ 25,056.53	
23-1-00-012.100	Cash UD Clearing	\$ -	
23-1-00-107.000	CWIP	\$ 2,290.00	
23-1-00-108.000	Accumulated Depreciation	\$ (3,061,832.06)	
23-1-00-120.000	Water Checking	\$ -	
23-1-00-128.000	Defered Outflows-Pension	\$ 1,654.00	
23-1-00-130.120	Community / Backhoe	\$ 3,000.80	
23-1-00-130.130	Community / Capital Reser	\$ 82,021.15	
23-1-00-130.140	Community / Major Repair	\$ 15,168.57	
23-1-00-142.100	Accts Rec / Utility	\$ 17,686.57	
23-1-00-142.200	Accts Rec / Service Bills	\$ 1,144.38	
23-1-00-142.300	Unbilled Revenue	\$ -	
23-1-00-143.100	Other Accounts Receivable	\$ -	
23-1-00-143.200	Taxes/User Fee Receivable	\$ 1,313.58	
23-1-00-143.210	Tax Collections-Water AR	\$ 8,773.92	
23-1-00-143.250	Taxes/User Fee Interest R	\$ -	
23-1-00-144.000	Allowance for Doubtful Ac	\$ (1,000.00)	
23-1-00-154.100	Inventory / Materials	\$ 35,123.70	
23-1-00-165.000	Prepaid Expenses	\$ -	
23-1-00-165.200	Prepaid Insurance	\$ -	
23-1-00-361.000	Dist. Structures and Equipment	\$ 3,950,750.00	
23-1-00-362.000	Station Equipment	\$ 56,362.99	
23-1-00-390.000	General Structures and Equipmnet	\$ 2,212,727.82	
23-1-00-391.000	Office Furniture and Equipment	\$ 22,809.00	
23-1-00-392.000	Transpotation Equipment	\$ 35,218.50	
Total Assets		\$ 3,408,269.45	
23-2-00-221.150	VMBB 2012 Series 4 & 5 Water	\$ 122,860.43	<i>LTD = 22.8% total assets</i>
23-2-00-221.200	School Street Bond 2016	\$ 71,198.71	
23-2-00-228.000	Defered Inflows-Pension	\$ 6,283.00	
23-2-00-231.200	CNB/10YR Capital Improv.	\$ 25,329.56	
23-2-00-231.220	CNB / Revenue Anticipatio	\$ -	
23-2-00-231.300	USDA / Improvement Loan	\$ 546,651.46	
23-2-00-231.400	State of VT / Loan # AR3	\$ 9,417.56	
23-2-00-232.100	Accounts Payables	\$ -	
23-2-00-232.200	Overbill Refunds Payable	\$ 1,445.21	
23-2-00-233.000	Net Pension Liability	\$ 7,905.00	
23-2-00-242.000	Accrued Payroll	\$ -	
23-2-00-242.100	VT Sales Tax	\$ -	
23-2-00-242.300	Accrued Sick Time	\$ 795.25	
23-2-00-242.350	Accrued Vacation Time	\$ 480.43	

23-2-00-531.500	Passumpsic /Tax Anticipation Note	\$ -	
23-3-00-000.000	Fund Balance	\$ -	
23-3-00-215.000	Appropriated Earning	\$ 100,169.43	
23-3-00-216.000	Unappropriated Earnings	\$ 2,551,644.30	
		\$ 3,444,180.34	
Current Year Net Income (Loss)		\$ (35,910.89)	
Total Liabilities & Earnings		\$ 3,408,269.45	
Variance		\$ -	

WATER					
Profit & Loss Statement					
For Period Ending:		May 31, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
23-4-00-415.100	Materials Sold	\$ -	\$ -	0%	
23-4-00-415.200	Service Bill Labor/Equip	\$ 250.00	\$ 456.00	182%	
23-4-00-417.100	Taxes & User Fees	\$ 68,804.00	\$ -	0%	
23-4-00-417.120	Tax & User Fee Interest	\$ 1,000.00	\$ 570.48	57%	
23-4-00-417.140	Del Tax Collector's Fees	\$ 1,500.00	\$ 996.71	66%	
23-4-00-417.200	Grant Funds	\$ -	\$ -	0%	
23-4-00-419.100	Misc. Interest Income	\$ 50.00	\$ 17.11	34%	
23-4-00-419.200	Customer Accounts Penalti	\$ 1,700.00	\$ 507.79	30%	
23-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
23-4-00-421.000	Misc. Income	\$ -	\$ -	0%	
23-4-00-421.200	Gain(Loss) on Disposition of Plt	\$ -	\$ -	0%	
23-4-00-440.100	Water Sales	\$ 245,167.79	\$ 78,081.16	32%	
23-4-00-451.000	Disconnect / Reconnect	\$ -	\$ -	0%	
Total Revenues		\$ 318,471.79	\$ 80,629.25	25%	
23-6-00-403.000	Depreciation Expense	\$ 180,000.00	\$ -	0%	
23-6-00-408.300	Water/Sewer Property Tax	\$ 1,700.00	\$ -	0%	
23-6-00-431.100	Interest Expense	\$ 11,997.13	\$ 7,754.02	65%	
23-6-00-431.200	Finance Charges and Fees	\$ 1,500.00	\$ 3.73	0%	
23-6-00-574.000	Transmission Plant Mainte	\$ -	\$ -	0%	
23-6-00-580.000	Water Labor-Operations	\$ 56,576.40	\$ 40,879.96	72%	overbudget
23-6-00-580.100	Water Labor-Training	\$ 250.00	\$ -	0%	
23-6-00-580.120	Water Labor-Customer Jobs	\$ 200.00	\$ -	0%	
23-6-00-582.100	Line / Station Expense	\$ 10,000.00	\$ 712.19	7%	
23-6-00-582.110	Line/Station Expense-Chemicals	\$ 20,000.00	\$ 5,520.25	28%	
23-6-00-582.115	Line/Station Expense-Testing	\$ 3,500.00	\$ 2,683.44	77%	
23-6-00-582.116	Line/Station Expense-Scada	\$ 1,500.00	\$ 415.50	28%	
23-6-00-582.200	Water Tools	\$ 3,100.00	\$ 61.36	2%	
23-6-00-582.300	Hydrants	\$ 2,000.00	\$ 1,120.00	56%	
23-6-00-582.320	Reservoir	\$ -	\$ -	0%	
23-6-00-586.000	Water Meters	\$ 2,500.00	\$ -	0%	
23-6-00-588.100	Misc Distribution Exp-Storm Related	\$ -	\$ -	0%	
23-6-00-590.000	Water Labor-Maintenance	\$ 4,587.28	\$ 1,921.67	42%	
23-6-00-592.000	Maint of Structures & Equipment	\$ 7,000.00	\$ 2,508.07	36%	
23-6-00-594.000	Maint of Water Lines-Materials	\$ 6,000.00	\$ 248.17	4%	
23-6-00-600.100	UP Operations Contact	\$ -	\$ -	0%	
23-6-00-600.200	UP Maintenance	\$ -	\$ -	0%	
23-6-00-902.000	Meter Reading Expense	\$ 2,000.00	\$ 954.46	48%	
23-6-00-904.000	Uncollectable Account	\$ 500.00	\$ -	0%	
23-6-00-920.100	Office Salaries	\$ 17,897.08	\$ 7,793.18	44%	
23-6-00-920.150	Employee Training	\$ 250.00	\$ -	0%	
23-6-00-920.200	Elected Official Salaries	\$ 900.00	\$ 622.11	69%	Annual
23-6-00-920.250	Tax Collector Fees	\$ 1,500.00	\$ 984.92	66%	
23-6-00-921.100	Office Supplies	\$ 3,685.13	\$ 2,717.16	74%	
23-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
23-6-00-921.200	Computer Expense	\$ 870.00	\$ 293.35	34%	
23-6-00-921.300	Dispatch Expense	\$ -	\$ -	0%	
23-6-00-921.400	Utilities - Electric	\$ 7,750.00	\$ 3,950.30	51%	
23-6-00-921.420	Utilities-Phone	\$ 2,000.00	\$ 896.50	45%	
23-6-00-921.440	Utilities - Fuel	\$ 7,000.00	\$ 5,628.05	80%	
23-6-00-921.500	Permits Licenses and Dues	\$ 1,750.00	\$ 998.75	57%	
23-6-00-923.100	Outside Services	\$ 1,000.00	\$ 2,357.28	236%	Fred's Energy [Repairs]
23-6-00-923.110	Lawn Care	\$ 1,415.36	\$ 40.55	3%	
23-6-00-923.360	VPPSA Management	\$ 8,760.00	\$ 4,010.58	46%	1 months pending
23-6-00-923.400	Audit Expense	\$ 2,400.00	\$ 1,556.32	65%	
23-6-00-923.500	IT Services	\$ -	\$ -	0%	
23-6-00-924.100	Property Insurance	\$ 1,796.56	\$ 898.28	50%	1st/2nd qtrs paid

WATER					
Profit & Loss Statement					
For Period Ending:		May 31, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
23-6-00-924.150	Boiler/Machinery Insuranc	\$ 6,006.93	\$ 3,351.36	56%	
23-6-00-924.200	Pubic Official Insurance	\$ 142.20	\$ 71.10	50%	<i>1st/2nd qtrs paid</i>
23-6-00-924.300	Liability Insurance	\$ 1,617.53	\$ 808.76	50%	<i>1st/2nd qtrs paid</i>
23-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
23-6-00-924.500	Vehicle Insurance	\$ -	\$ -	0%	
23-6-00-924.600	Unemployment Insurance	\$ 951.68	\$ 475.92	50%	<i>1st/2nd qtrs paid</i>
23-6-00-924.700	Workers Comp Insurance	\$ 5,682.33	\$ 2,841.16	50%	<i>1st/2nd qtrs paid</i>
23-6-00-926.100	FICA/MEDI	\$ 7,175.99	\$ 3,689.82	51%	
23-6-00-926.200	Health Insurance	\$ 8,044.57	\$ 3,622.27	45%	
23-6-00-926.300	Municipal Retirement	\$ 7,175.99	\$ -	0%	
23-6-00-926.400	Compensated Absences	\$ 12,743.01	\$ 1,933.43	15%	
23-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	0%	
23-6-00-930.000	Misc. Expense	\$ -	\$ -	0%	
23-6-00-931.200	Office Rent	\$ 1,550.00	\$ -	0%	
23-6-00-931.300	Railroad Crossing Lease	\$ 2,200.00	\$ 2,200.00	100%	
23-6-00-931.400	Vehicle Rent	\$ -	\$ -	0%	
23-6-00-933.200	Transportation Mileage	\$ -	\$ 16.17	0%	
23-6-00-933.300	Backhoe	\$ 300.00	\$ -	0%	
23-6-00-933.500	Truck Fuel	\$ -	\$ -	0%	
				0%	
Total Expenses		\$ 427,525.17	\$ 116,540.14	27%	
Net Income (Loss)		\$ (109,053.38)	\$ (35,910.89)	33%	

WASTE WATER			
Balance Sheet			
For Period Ending:		May 31, 2024	
Account	Description	Balance	Notes
24-1-00-012.050	Due to / From (CASH)	\$ 45,357.83	
24-1-00-012.100	Cash UB Clearing	\$ -	
24-1-00-107.000	CWIP	\$ 51,176.74	
24-1-00-108.000	Accumulated Depreciation	\$ (4,039,327.63)	
24-1-00-120.000	Sewer Checking	\$ -	
24-1-00-128.000	Deferred Outflows-Pension	\$ 15,797.00	
24-1-00-130.120	Community / Backhoe	\$ 2,700.71	
24-1-00-130.130	Community / Capital Reser	\$ 24,919.85	
24-1-00-130.140	Community / Major Repair	\$ 23,794.99	
24-1-00-142.100	Accts Rec / Utility	\$ 26,774.55	
24-1-00-142.200	Accts Rec / Service Bills	\$ -	
24-1-00-142.300	Unbilled Revenue	\$ -	
24-1-00-143.100	Other Accounts Receivable	\$ -	
24-1-00-143.200	Tax/User Fee Receivable	\$ 1,149.88	
24-1-00-143.210	Tax Collections-WW AR	\$ 10,901.93	
24-1-00-143.250	Tax/User Fee Interest Receivable	\$ -	
24-1-00-144.000	Allowance For Doubtful Ac	\$ (1,000.00)	
24-1-00-154.100	Inventory / Materials	\$ 10,386.52	
24-1-00-165.100	Prepaid Expenses	\$ -	
24-1-00-165.200	Prepaid Insurance	\$ 0.01	
24-1-00-233.000	Net Pension Liability	\$ -	
24-1-00-389.000	Land	\$ -	
24-1-00-390.000	General Structures and Eq	\$ 6,753,323.33	
24-1-00-392.000	Transportation Equipment	\$ 37,738.43	
Total Assets		\$ 2,963,694.14	
24-2-00-221.150	VMBB 2012 Series 4 & 5	\$ 45,396.22	<i>LTD=18.8% of total assets</i>
24-2-00-221.200	VMBB-RF1-341.1.0	\$ 11,450.00	
24-2-00-228.000	Deferred Inflows-Pension	\$ 59,999.00	
24-2-00-231.140	Notes Payable-WW/Village	\$ 200,000.00	
24-2-00-231.320	USDA / Improvement Loan #	\$ 300,603.13	
24-2-00-232.100	Accounts Payable	\$ -	
24-2-00-232.200	Overbill Refunds Payable	\$ 1,664.63	
24-2-00-233.000	Net Pension Liability	\$ (44,708.00)	
24-2-00-242.000	Accrued Payroll	\$ -	
24-2-00-242.300	Accrued Sick Time	\$ 2,923.20	
24-2-00-242.350	Accrued Vacation Time	\$ 1,928.71	
24-3-00-000.000	Fund Balance	\$ -	
24-3-00-215.000	Appropriated Earnings	\$ 51,404.74	
24-3-00-216.000	Unappropriated Earnings	\$ 2,362,407.63	
		\$ 2,993,069.26	
Current Year Net Income (Loss)		\$ (29,375.12)	
Total Liabilities & Earnings		\$ 2,963,694.14	
Variance		\$ -	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		May 31, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
24-4-00-415.100	Materials Sold	\$ -	\$ -	0%	
24-4-00-415.200	Service Bill Labor	\$ -	\$ -	0%	
24-4-00-417.100	Taxes and User Fees	\$ 65,540.05	\$ -	0%	
24-4-00-417.120	Tax and User Fee Interest	\$ 1,500.00	\$ 606.66	40%	
24-4-00-417.140	Del Tax Collector Fees	\$ 1,500.00	\$ 1,399.86	93%	
24-4-00-417.200	Grant Funds	\$ -	\$ -	0%	
24-4-00-419.100	Misc. Interest Income	\$ 100.00	\$ 14.79	15%	
24-4-00-419.200	Customer Account Penalties	\$ 2,000.00	\$ 671.04	34%	
24-4-00-421.000	Misc Income	\$ -	\$ -	0%	
24-4-00-421.200	Gain(Loss) on Disposition of Plt	\$ -	\$ -	0%	
24-4-00-440.100	Waste Water Sales	\$ 373,462.14	\$ 114,760.36	31%	
24-4-00-447.100	Sales for ReSale-Glover	\$ 124,414.78	\$ 41,471.60	33%	
24-4-00-447.110	Sales for ReSale-Glover DS	\$ 465.24	\$ 155.08	33%	
24-4-00-447.115	Sales for ResaleGlover Capital	\$ 5,350.40	\$ -	0%	
24-4-00-451.000	Disconnect / Reconnect	\$ -	\$ -	0%	
				0%	
Total Revenues		\$ 574,332.61	\$ 159,079.39	28%	
24-6-00-403.000	Depreciation Expense	\$ 155,000.00	\$ -	0%	
24-6-00-408.300	Water/Sewer Property Tax	\$ 2,850.00	\$ -	0%	
24-6-00-431.100	Interest	\$ 7,543.24	\$ 3,809.56	51%	
24-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ 3.61	4%	
24-6-00-580.000	Sewer Labor-Operations	\$ 118,686.65	\$ 53,462.46	45%	
24-6-00-580.100	Sewer Line Expenses	\$ 5,000.00	\$ 58.97	1%	
24-6-00-580.115	Sewer Labor-Training	\$ 5,000.00	\$ 5,035.69	101%	overbudget
24-6-00-580.120	Sewer Exp-Customer Jobs	\$ -	\$ -	0%	
24-6-00-582.100	Station Expenses	\$ 10,000.00	\$ 2,149.90	21%	
24-6-00-582.110	Sewer/Line Exp-Chemicals	\$ 30,000.00	\$ 16,591.31	55%	
24-6-00-582.115	Sewer/Line Exp-Testing	\$ 9,500.00	\$ 1,588.68	17%	
24-6-00-582.116	Sewer/Line Exp-Scada	\$ 3,500.00	\$ -	0%	
24-6-00-582.200	Sewer Tools	\$ 1,500.00	\$ 286.34	19%	
24-6-00-588.100	Sewer Distrib Maint-Storm Damages	\$ -	\$ -	0%	
24-6-00-590.000	Sewer Labor-Maintenance	\$ 8,364.72	\$ 373.76	4%	
24-6-00-592.100	Maint of Struct & Equip-Plant	\$ 10,000.00	\$ 3,097.98	31%	
24-6-00-592.110	Maint of Struct & Equip-Lift Station	\$ 3,500.00	\$ 5,700.36	163%	overbudget
24-6-00-592.120	Maint of Struct & Equip-Scada	\$ -	\$ 4,064.24	0%	
24-6-00-594.000	Sewer Maintenance of Lines	\$ 7,500.00	\$ -	0%	
24-6-00-600.100	UP Operations Contract	\$ -	\$ -	0%	
24-6-00-600.200	UP Maintenance	\$ -	\$ -	0%	
24-6-00-600.300	Sludge Removal	\$ 25,000.00	\$ 1,320.00	5%	
24-6-00-610.000	Sludge Disposal	\$ 15,000.00	\$ 2,771.35	18%	
24-6-00-620.000	Grit Disposal	\$ 1,200.00	\$ 272.41	23%	
24-6-00-902.000	Meter Reading	\$ 2,000.00	\$ 954.46	48%	
24-6-00-904.000	Uncollectable Accounts	\$ -	\$ -	0%	
24-6-00-920.100	Office Salaries	\$ 17,385.73	\$ 7,545.01	43%	
24-6-00-920.150	Employee Training	\$ 1,500.00	\$ 158.00	11%	
24-6-00-920.200	Elected Official Salaries	\$ 900.00	\$ 621.40	69%	Annual
24-6-00-920.250	Tax Collector Fees	\$ 1,500.00	\$ 1,388.22	93%	
24-6-00-921.100	Office Supplies	\$ 3,565.92	\$ 2,336.21	66%	overbudget
24-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
24-6-00-921.200	Computer Expense	\$ 1,160.00	\$ 1,541.35	133%	new pc
24-6-00-921.300	Communication Expense	\$ -	\$ -	0%	
24-6-00-921.400	Utilities - Electric	\$ 40,000.00	\$ 15,234.22	38%	
24-6-00-921.420	Utilities - Phone	\$ 2,500.00	\$ 725.99	29%	
24-6-00-921.440	Utilities - Fuel	\$ 6,500.00	\$ 5,324.19	82%	
24-6-00-921.500	Permits Licenses Dues	\$ 2,500.00	\$ 1,544.50	62%	
24-6-00-923.100	Outside Services	\$ 3,000.00	\$ 587.55	20%	
24-6-00-923.110	Lawn Care	\$ 3,849.78	\$ 304.15	8%	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		May 31, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
24-6-00-923.360	VPPSA Management	\$ 8,476.00	\$ 3,879.67	46%	1 month pending
24-6-00-923.400	Audit Expense	\$ 3,200.00	\$ 1,505.16	47%	
24-6-00-923.500	IT Services	\$ -	\$ -	0%	
24-6-00-924.100	Property Insurance	\$ 2,429.73	\$ 1,214.86	50%	1st/2nd qtrs paid
24-6-00-924.150	Boiler/Machinery Insuranc	\$ 7,856.35	\$ 3,409.14	43%	
24-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 71.10	50%	1st/2nd qtrs paid
24-6-00-924.300	Liability Insurance	\$ 2,439.57	\$ 1,219.78	50%	1st/2nd qtrs paid
24-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
24-6-00-924.500	Vehicle Insurance	\$ -	\$ -	0%	
24-6-00-924.600	Unemployment Insurance	\$ 1,903.36	\$ 951.84	50%	1st/2nd qtrs paid
24-6-00-924.700	Workers Compensation	\$ 11,364.67	\$ 5,682.34	50%	1st/2nd qtrs paid
24-6-00-926.100	FICA/MEDI	\$ 12,719.53	\$ 4,880.67	38%	
24-6-00-926.200	Health Insurance	\$ 50,743.54	\$ 13,907.76	27%	
24-6-00-926.300	Municipal Retirement	\$ 11,223.12	\$ 4,311.21	38%	
24-6-00-926.400	Compensated Absences	\$ 19,831.29	\$ 8,011.12	40%	
24-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ 260.99	0%	
24-6-00-930.000	Misc Expense	\$ 500.00	\$ -	0%	
24-6-00-931.200	Office Rent	\$ 1,500.00	\$ -	0%	
24-6-00-931.400	Vehicle Rent	\$ 11,500.00	\$ -	0%	
24-6-00-933.200	Transportation Mileage	\$ 300.00	\$ 237.00	79%	
24-6-00-933.300	Backhoe	\$ -	\$ -	0%	
24-6-00-933.400	Truck Maintenance	\$ -	\$ 60.00	0%	
24-6-00-933.500	Truck Fuel	\$ -	\$ -	0%	
Total Expenses		\$ 651,785.40	\$ 188,454.51	29%	
Net Income (Loss)		\$ (77,452.79)	\$ (29,375.12)	38%	

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: June 24, 2024
Subject: BASSI/NEKO Lease Agreements
Agenda: Agenda Item "H"

As the Board is aware, Barton Area Senior Services, Inc. (BASSI) has decided to temporarily reduce their use of the Barton Memorial Building Hall to one day of meal service per week (Tuesdays) and has requested a rent reduction commensurate to the reduction in use. BASSI currently pays \$250 per month for two days per week, placing a value of \$125 monthly for one day per week.

Northeast Kingdom Organizing (NEKO) has offered to temporarily organize meal service on BASSI's behalf for the second day (Thursdays) and has requested use of the Hall for an additional day (Wednesdays) for administrative work, workshops, and other activities for the Barton area community. If the same valuation is applied, NEKO's suggested rent would be \$250 monthly.

Proposed Motion: Motion to approve the lease agreements with BASSI and NEKO as presented.

6/12/2024

To the Barton Village Trustees

From Oz Henchel

Interim treasurer and vice president of the
Glover-Barton Senior Services Inc. (Formerly BASSI)

Our current rent for use of the downstairs is
\$250.

A major change has recently occurred in that
sit down meals are mostly prepared in our new
Glover-Kitchen, redone due to last July's flood.

We still use the facility on Tuesdays and Thursdays
but only for sit down meals and ^{we} no longer prepare
dozens of meals on wheels there.

Cold and hot water consumption is considerably
less with only minimal use of the dishwasher. Electric
consumption from the stove is minimal as well if at all.

As the price of food sky rockets we find ourselves
pinching pennies in order to keep going to serve the
senior citizens.

Please consider a reduction in rent.

Thank you, Oz Henchel

LEASE AGREEMENT BETWEEN BASSI AND BVI

- I. **The Parties** – This lease agreement is between Barton Village, Inc. (BVI), a Vermont municipality (hereinafter known as “Landlord”), and Barton Area Senior Services, Inc. (BASSI), a charitable Vermont non-profit public benefit corporation based in Barton, Vermont, organized and operated exclusively for exempt purposes with tax exempt status under IRC Section 501(c)(3) (hereinafter referred to as “Tenant”).
- II. **Premises** – The space/property being leased shall be described as approximately 2,160 square feet (SF) in the ground floor Hall and Kitchen areas of the Barton Memorial Building, including furnishings, fixtures, appliances, kitchen and other equipment, locking storage, and private office space, hereinafter referred to as the “Premises.”

In consideration of Landlord’s leasing of the Premises to Tenant, Tenant’s leasing from Landlord of the Premises, and the mutual benefits and obligations conferred by this lease on the Parties, and in recognition of the receipt and sufficiency of said consideration, the Parties hereby agree to the following terms and conditions:

- III. **Term** – The initial term of the lease shall be **five (5) years** beginning on **July 1, 2024** and ending on **June 30, 2029**.
- IV. **Early Termination** – The Tenant has the option to terminate the lease without penalty, with at least 60 days’ written notice to Landlord. Landlord has the option to terminate without penalty with at least 180 days’ notice.
- V. **Rent** – Except as otherwise provided in Section IX below, rent shall remain fixed during the first **twelve (12) months** of the lease in the amount of **\$125 per month** and shall be paid in arrears by the 5th of every following month. Following the initial **twelve (12) months**, rent will be reviewed and adjusted annually to adequately reflect the actual cost of utilities for operating a meal site kitchen. Any adjustment will be considered an addendum to the contract.
- VI. **Common Areas and Use** – Tenant may use common areas and equipment, including without limitation, all parking spaces, kitchen, restrooms, storage areas, entrances, and trash area(s). Tenant will ensure that 1 refrigerator will be available for community use.
- VII. **Improvements During Lease Term** – Tenant, with written approval of Landlord that may not be unreasonably withheld, shall be able to make improvements to the Premises.

LEASE AGREEMENT BETWEEN BASSI AND BVI

- VIII. **Use** – Tenant will have exclusive access to locked storage and private office spaces. Tenant will also occupy the Hall, Kitchen, and common areas on **Tuesdays** for the purposes of serving congregate meals and offering social and other activities for Barton Area Seniors. Access at other times for special programs or events will be arranged separately, subject to availability, under the BVI Facility Rental Policy (Exhibit A).
- IX. **Utilities and Other Expenses** – Landlord pays electric, water/sewer, basic rubbish removal, and cleaning expenses; Tenant may have internet/wi-fi, telephone, and cable at its own expense if it is above and beyond what Landlord already provides. Landlord reserves the rights to adjust rent based on increases in utility costs. Landlord will provide tenant 120 days’ notice for cost increase.
- X. **Landlord’s Representatives** – At the time of lease signing, the Premises shall be in compliance with all applicable state and federal laws and regulations. The Premises shall not have been used for the storage or disposal of any toxic or hazardous substances, and the Landlord has received no notice from any governmental authority concerning removal of any toxic or hazardous substances from the property.
- XI. **Landlord’s Responsibilities** –
- a. Americans with Disabilities Act (ADA): All businesses that are open to the public or employ 15 or more people require that the Premises be accessible by persons with disabilities. If the Premises must be altered for ADA compliance, the cost of improvements, alterations, and/or modifications necessary for compliance with the ADA shall be the responsibility of the Landlord.
 - b. Landlord shall maintain and make any and all necessary repairs to building, including the roof, structural components, exterior walls, interior common walls, plumbing, electrical, heating, ventilating, and air-conditioning systems.
 - c. Landlord will regularly clean and maintain (including snow removal) parking areas, bathrooms, and exterior of the building and remove all litter so that the Premises will be kept in an attractive condition. Tenant will be required to maintain walkways leading to the Hall on days of occupancy. It is expected that BVI staff will be plowing or snow blowing streets and sidewalks throughout the community and will only assist when available. BVI will provide shovels and a barrel of salt and sand for facility use.
 - d. Landlord will schedule use of the Premises for times other than the one day referenced here for Tenant use. Landlord will enforce the BVI Facility Rental Policy (Exhibit A) and monitor other organizations and individuals who use the facilities, requiring cleaning, repairs and replacement of kitchen and other equipment by all users.

- e. The BVI Facility Rental Policy (Exhibit A) will also require that all users of the Hall and Kitchen areas provide all of their own paper and food supplies, including staples.

XII. Tenant's Responsibilities –

- a. Tenant shall leave the Premises clean and well maintained at all times after its use. Tenant will be collaborative with other community organizations seeking access to the space.
- b. Tenant will abide by and conduct its affairs in accordance with BVI Facility Rental Policy (Exhibit A) and all laws, rules, regulations, and ordinances, including those relating to smoking, alcohol consumption and noise.
- c. Tenant shall not engage in or allow any illegal activity to occur on the Premises. Liquor may NOT be sold at ANY BVI facility.
- d. Tenant shall be expected to maintain walkways entering the Hall the days that Tenant operates an event. If BVI shovels or salt/sand is not available, Tenant shall immediately notify BVI staff to replenish the facility materials.

- XIII. Insurance –** Landlord agrees to carry fire and hazard related coverage insurance for the Premises. Tenant agrees to carry public liability insurance that includes the Landlord as an insured party for personal injury. Tenant shall provide a certificate of insurance, evidencing comprehensive general liability insurance coverage in effect with combined single limit coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate.

- XIV. Subletting –** Tenant does not have the right to sublet the Premises.

- XV. Damage to the Premises –** The Tenant may terminate the lease agreement if necessary repairs to the Premises due to fire, flood, or any natural catastrophe keep the Tenant from being open for over ninety (90) days. No rent will be paid during the period when the Tenant is not able to open due to damage to the Premises.

- XVI. Default –** If the Tenant defaults on the lease agreement for non-payment of rent or for any other reason, the Landlord agrees to give notice to the Tenant giving the Tenant the right to cure the issue(s). If the Tenant does not cure the issue(s) within the amount of time stated in the notice, then the Landlord has the right to take legal action.

- XVII. Holding Over –** If the Tenant remains in possession of the Premises after the lease agreement ends, the tenancy shall continue on a month-to-month, or "Tenancy at Will," basis unless the Landlord gives notice for the Tenant to vacate.

- XVIII. **Disagreements During the Lease Period** – If a disagreement arises during the lease period, the following actions may take place:
- a. **Mediation with Possible Arbitration or Litigation** – If there is a dispute between the Landlord and Tenant, all parties agree to come to an agreement through the use of an agreed upon mediator. It is agreed that the cost(s) involved in hiring the mediator shall be shared equally and that each party shall cooperate in a good faith attempt to reach a resolution. Both parties agree that they shall allow the mediator thirty (30) days from the first (1st) meeting to reach a compromise before going to the arbitrator or commencing litigation. If arbitration is selected, the arbitrator selected will be a third (3rd) party to be mutually agreed upon. The arbitrator shall decide all costs directed towards hiring the arbitrator.

Landlord shall not have to attend mediation or arbitration proceedings unless Tenant is current with rental payments, either submitting to the Landlord directly or depositing the funds in an escrow account.

- XIX. **Additional Agreements** – Tenant access to the Premises at times other than the day referenced here will be scheduled through the BVI office, subject to availability and in deference to the priority of use as an emergency shelter.
- XX. **Entire Lease Agreement** – This document supersedes any other writings in relation to the Premises and has authority over any oral agreements made between the Landlord and Tenant.
- XXI. **Successors and Assignees** – All assignees of the parties including heirs, successors, or anyone else that may be considered are mutually bound by this lease agreement. The Tenant shall annually provide an updated contact sheet.
- XXII. **Notices** – All notices in relation to the Premises or this lease agreement shall be in writing and delivered to the following address below via Certified Mail with Return Receipt:
- Landlord:** Trustees, Barton Village, Inc.
PO Box 519
Barton, VT 05822
- Tenant:** President, Barton Area Senior Services, Inc.
PO Box 133
Barton, VT 05822
- XXIII. **Governing Law** – This lease agreement will be governed by and construed in accordance with the laws in the State of Vermont.

- XXIV. **Counterparts and Modifications** – The Landlord and Tenant agree that they shall sign several identical counterparts of this lease and any fully signed counterpart shall be treated as an original.

- XXV. **Waiver** – If either Landlord or Tenant waives any term or provision of this lease at any time, that waiver will be effective only for the specific instance and specific purpose for which the waiver was given. If either party fails to exercise or delays exercising any of its rights or remedies under this lease, that party retains the right to enforce that term or provision at a later time.

- XXVI. **Severability** – If any court determines that any provision of this lease is invalid or unenforceable, any invalidity or unenforceability will affect only that provision. It will not make any other provision of this lease invalid or unenforceable, and shall be modified, amended, or limited only to the extent necessary to render it valid and enforceable.

Signatures

Landlord: Trustees of Barton Village, Inc.

Tenant: Barton Area Senior Services, Inc.

Signature: _____

Signature: _____

Print Name: _____

Signature: _____

Print Name: _____

Print Name: _____

Signature: _____

Title: _____

Print Name: _____

Date: _____

Date: _____

LEASE AGREEMENT BETWEEN NEKO AND BVI

- I. **The Parties** – This lease agreement is between Barton Village, Inc. (BVI), a Vermont municipality (hereinafter known as “Landlord”), and Northeast Kingdom Organizing, Inc. (NEKO), a charitable Vermont non-profit public benefit corporation based in Hardwick, Vermont, organized and operated exclusively for exempt purposes with tax exempt status under IRC Section 501(c)(3) (hereinafter referred to as “Tenant”).
- II. **Premises** – The space/property being leased shall be described as approximately 2,160 square feet (SF) in the ground floor Hall and Kitchen areas of the Barton Memorial Building, including furnishings, fixtures, appliances, kitchen and other equipment, locking storage, and private office space, hereinafter referred to as the “Premises.”

In consideration of Landlord’s leasing of the Premises to Tenant, Tenant’s leasing from Landlord of the Premises, and the mutual benefits and obligations conferred by this lease on the Parties, and in recognition of the receipt and sufficiency of said consideration, the Parties hereby agree to the following terms and conditions:

- III. **Term** – The initial term of the lease shall be **five (5) years** beginning on **July 1, 2024** and ending on **June 30, 2029**.
- IV. **Early Termination** – The Tenant has the option to terminate the lease without penalty, with at least 60 days’ written notice to Landlord. Landlord has the option to terminate without penalty with at least 180 days’ notice.
- V. **Rent** – Except as otherwise provided in Section IX below, rent shall remain fixed during the first **twelve (12) months** of the lease in the amount of **\$250 per month** and shall be paid in arrears by the 5th of every following month. Following the initial **twelve (12) months**, rent will be reviewed and adjusted annually to adequately reflect the actual cost of utilities for operating a meal site kitchen. Any adjustment will be considered an addendum to the contract.
- VI. **Common Areas and Use** – Tenant may use common areas and equipment, including without limitation, all parking spaces, kitchen, restrooms, storage areas, entrances, and trash area(s). Tenant will ensure that 1 refrigerator will be available for community use.
- VII. **Improvements During Lease Term** – Tenant, with written approval of Landlord that may not be unreasonably withheld, shall be able to make improvements to the Premises.

LEASE AGREEMENT BETWEEN NEKO AND BVI

- VIII. **Use** – Tenant will have exclusive access to locked storage and private office spaces. Tenant will also occupy the Hall, Kitchen, and common areas on **Wednesdays and Thursdays** for the purposes of serving congregante meals and offering social and other activities for Barton Area Seniors and other members of the community. Access at other times for special programs or events will be arranged separately, subject to availability, under the BVI Facility Rental Policy (Exhibit A).
- IX. **Utilities and Other Expenses** – Landlord pays electric, water/sewer, basic rubbish removal, and cleaning expenses; Tenant may have internet/wi-fi, telephone, and cable at its own expense if it is above and beyond what Landlord already provides. Landlord reserves the rights to adjust rent based on increases in utility costs. Landlord will provide tenant 120 days’ notice for cost increase.
- X. **Landlord’s Representatives** – At the time of lease signing, the Premises shall be in compliance with all applicable state and federal laws and regulations. The Premises shall not have been used for the storage or disposal of any toxic or hazardous substances, and the Landlord has received no notice from any governmental authority concerning removal of any toxic or hazardous substances from the property.
- XI. **Landlord’s Responsibilities** –
- a. Americans with Disabilities Act (ADA): All businesses that are open to the public or employ 15 or more people require that the Premises be accessible by persons with disabilities. If the Premises must be altered for ADA compliance, the cost of improvements, alterations, and/or modifications necessary for compliance with the ADA shall be the responsibility of the Landlord.
 - b. Landlord shall maintain and make any and all necessary repairs to building, including the roof, structural components, exterior walls, interior common walls, plumbing, electrical, heating, ventilating, and air-conditioning systems.
 - c. Landlord will regularly clean and maintain (including snow removal) parking areas, bathrooms, and exterior of the building and remove all litter so that the Premises will be kept in an attractive condition. Tenant will be required to maintain walkways leading to the Hall on days of occupancy. It is expected that BVI staff will be plowing or snow blowing streets and sidewalks throughout the community and will only assist when available. BVI will provide shovels and a barrel of salt and sand for facility use.
 - d. Landlord will schedule use of the Premises for times other than the two days referenced here for Tenant use. Landlord will enforce the BVI Facility Rental Policy (Exhibit A) and monitor other organizations and individuals who use the facilities, requiring cleaning, repairs and replacement of kitchen and other equipment by all users.

LEASE AGREEMENT BETWEEN NEKO AND BVI

- e. The BVI Facility Rental Policy (Exhibit A) will also require that all users of the Hall and Kitchen areas provide all of their own paper and food supplies, including staples.

XII. **Tenant's Responsibilities** –

- a. Tenant shall leave the Premises clean and well maintained at all times after its use. Tenant will be collaborative with other community organizations seeking access to the space.
- b. Tenant will abide by and conduct its affairs in accordance with BVI Facility Rental Policy (Exhibit A) and all laws, rules, regulations, and ordinances, including those relating to smoking, alcohol consumption and noise.
- c. Tenant shall not engage in or allow any illegal activity to occur on the Premises. Liquor may NOT be sold at ANY BVI facility.
- d. Tenant shall be expected to maintain walkways entering the Hall the days that Tenant operates an event. If BVI shovels or salt/sand is not available, Tenant shall immediately notify BVI staff to replenish the facility materials.

- XIII. **Insurance** – Landlord agrees to carry fire and hazard related coverage insurance for the Premises. Tenant agrees to carry public liability insurance that includes the Landlord as an insured party for personal injury. Tenant shall provide a certificate of insurance, evidencing comprehensive general liability insurance coverage in effect with combined single limit coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate.

- XIV. **Subletting** – Tenant does not have the right to sublet the Premises.

- XV. **Damage to the Premises** – The Tenant may terminate the lease agreement if necessary repairs to the Premises due to fire, flood, or any natural catastrophe keep the Tenant from being open for over ninety (90) days. No rent will be paid during the period when the Tenant is not able to open due to damage to the Premises.

- XVI. **Default** – If the Tenant defaults on the lease agreement for non-payment of rent or for any other reason, the Landlord agrees to give notice to the Tenant giving the Tenant the right to cure the issue(s). If the Tenant does not cure the issue(s) within the amount of time stated in the notice, then the Landlord has the right to take legal action.

- XVII. **Holding Over** – If the Tenant remains in possession of the Premises after the lease agreement ends, the tenancy shall continue on a month-to-month, or “Tenancy at Will,” basis unless the Landlord gives notice for the Tenant to vacate.

- XVIII. **Disagreements During the Lease Period** – If a disagreement arises during the lease period, the following actions may take place:
- a. **Mediation with Possible Arbitration or Litigation** – If there is a dispute between the Landlord and Tenant, all parties agree to come to an agreement through the use of an agreed upon mediator. It is agreed that the cost(s) involved in hiring the mediator shall be shared equally and that each party shall cooperate in a good faith attempt to reach a resolution. Both parties agree that they shall allow the mediator thirty (30) days from the first (1st) meeting to reach a compromise before going to the arbitrator or commencing litigation. If arbitration is selected, the arbitrator selected will be a third (3rd) party to be mutually agreed upon. The arbitrator shall decide all costs directed towards hiring the arbitrator.

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- XXI. **Successors and Assignees** – All assignees of the parties including heirs, successors, or anyone else that may be considered are mutually bound by this lease agreement. The Tenant shall annually provide an updated contact sheet.
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PO Box 519
Barton, VT 05822
- Tenant:** President, Barton Area Senior Services, Inc.
PO Box 133
Barton, VT 05822
- XXIII. **Governing Law** – This lease agreement will be governed by and construed in accordance with the laws in the State of Vermont.

LEASE AGREEMENT BETWEEN NEKO AND BVI

XXIV. **Counterparts and Modifications** – The Landlord and Tenant agree that they shall sign several identical counterparts of this lease and any fully signed counterpart shall be treated as an original.

XXV. **Waiver** – If either Landlord or Tenant waives any term or provision of this lease at any time, that waiver will be effective only for the specific instance and specific purpose for which the waiver was given. If either party fails to exercise or delays exercising any of its rights or remedies under this lease, that party retains the right to enforce that term or provision at a later time.

XXVI. **Severability** – If any court determines that any provision of this lease is invalid or unenforceable, any invalidity or unenforceability will affect only that provision. It will not make any other provision of this lease invalid or unenforceable, and shall be modified, amended, or limited only to the extent necessary to render it valid and enforceable.

Signatures

Landlord: Trustees of Barton Village, Inc.

Tenant: Northeast Kingdom Organizing Inc

Signature: _____

Signature: _____

Print Name: _____

Signature: _____

Print Name: _____

Print Name: _____

Signature: _____

Title: _____

Print Name: _____

Date: _____

Date: _____

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

Memorandum

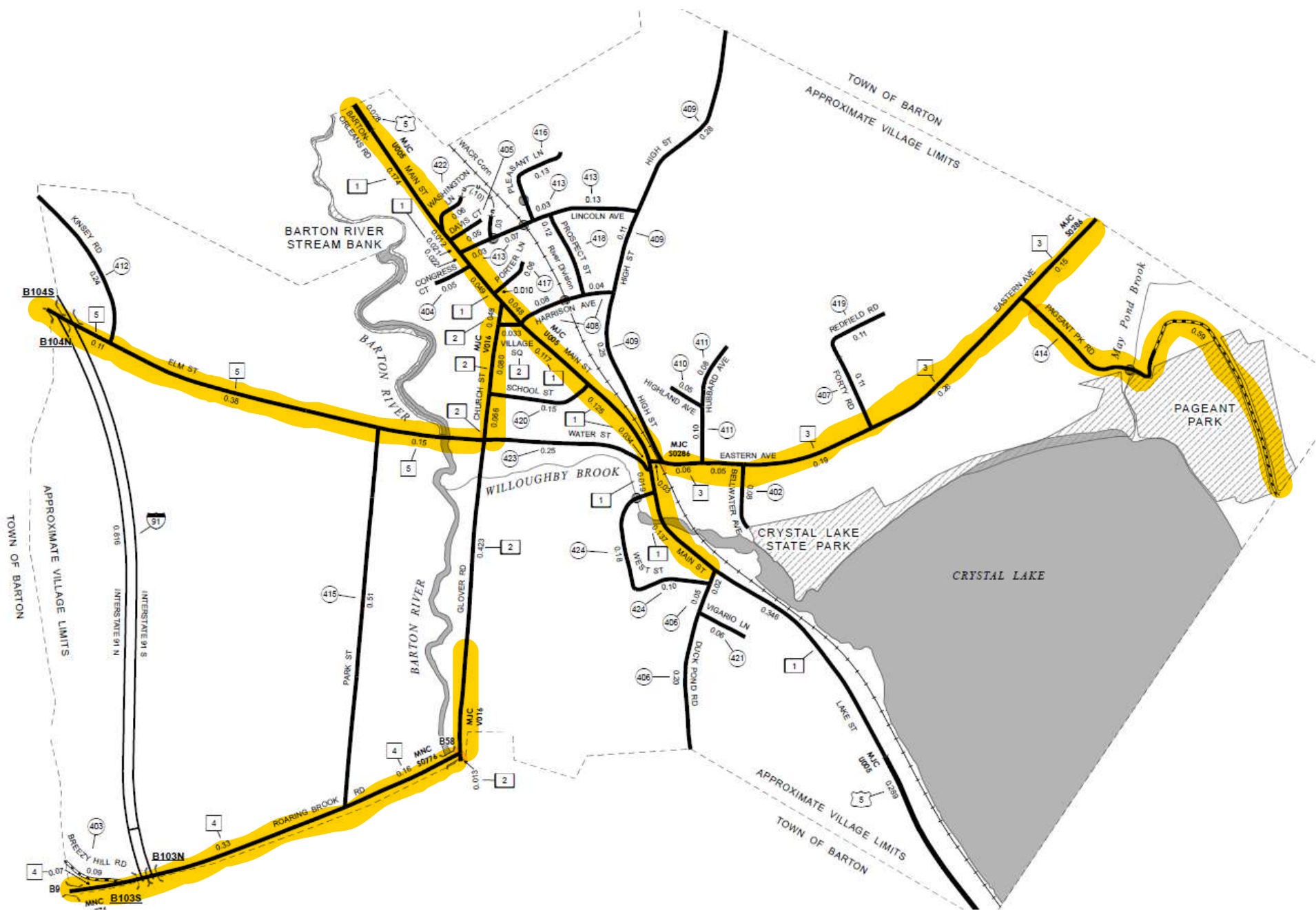
To: Barton Village Board of Trustees
From: Vera LaPorte
Date: June 24, 2024
Subject: ATV Ordinance
Agenda: Agenda Item "I"

At the Special Board of Trustees Meeting on 04/01/2024 (joint meeting with the Town), members of the Borderline Ridge Riders (BLRR) expressed interest in opening more of the Village's roads to ATV travel. The Village's ATV Ordinance currently restricts ATV access to the following roads from 7am-9pm beginning the second Saturday in May and ending October 1:

1. Roaring Brook Road
2. Part of Glover Road from Roaring Brook Road Bridge, north to 290 Glover Road
3. Main Street from Northern Village Line southerly to Duck Pond Road
4. Church Street from Elm Street to Main Street
5. Elm Street in its entirety
6. Eastern Avenue in its entirety
7. Pageant Park Road in its entirety

See attached map.

Proposed Motion: None.



Village of Barton

Ordinance Establishing Transit Zones For All Terrain Vehicles On Certain Village Roads

Section I. Authority: Under authority granted in 24 V.S.A Chapter 59, 24 V.S.A. § ~~section~~ 2291 (4) and 23 V.S.A. ~~section § 3506 and~~ §3510, The Trustees of Barton Village hereby adopts the following ordinance regulating the manner and location of operation of all-terrain vehicles in approved transit zones within the Village.

Section II. Purpose: The purpose of this ordinance is to protect the health and safety of operators of all-terrain vehicles and of the residents of the Village and to protect the animals, property and environment of the Village.

Section III. Definitions:

- A. "all-terrain vehicle" or "ATV" means any non-highway recreational vehicle, except snowmobiles, when used for cross-country travel on trails or on any of the following or a combination thereof: water, snow, ice, marsh, swampland and natural terrain.
- B. "Operate" shall include any attempt to operate and shall be construed to cover all matters and things connected with the presence and use of all-terrain vehicles whether they be in motion or at rest.

Section IV. Operation:

- A. All-terrain vehicles may be operated only on the following Village roads:
 - 1. ~~Roaring Brook Road Bridge~~. Roaring Brook Rd. (Village Highway (VH) #4).
 - 2. Part of Glover Road (VH#2) ~~Route 16~~ from Roaring Brook Road Bridge, north to the #290 Glover Road property. ~~One Stop Market~~.
 - 3. Main. St. (VH #1/U.S. Route 5) from Northern Village Line southerly to Duck Pond Rd (VH #424).
 - 4. Church St. (part of VH#2) from Elm St. to Main St.
 - 5. Elm St. (VH#5) in its entirety.
 - 6. Eastern Avenue (VH#3) in its entirety.
 - 7. Pageant Park Road (VH#414) in its entirety.
- B. Vehicles may operate from ~~7~~ 9am-9pm from ~~2nd~~ 3rd-Saturday in May to October 1st
- C. All ATV's must be registered and operated according to the requirements of 23 V.S.A Chapter 31
- D. All vehicles must be insured at State minimum liability ratings.
- E. No one under 16 years of age may operate ~~on Village Highways. a vehicle unless accompanied by a licensed adult driver.~~
- F. The speed limit while operating in these transit zones will be ~~at posted regulatory speeds 20 mph~~ and all ATV's must be in a single file, follow all traffic rules and control devices that apply to the Village highway.

G. DOT approved helmets are required while vehicles are in motion.

Section V. Penalties:

First offense.....	\$100.00	\$50.00	waiver fee	\$50.00	\$25.00
Second offense.....	\$200.00	\$100.00	waiver fee	\$100.00	\$50.00
Third and subsequent offense.....	\$500.00	\$200.00	waiver fee	\$250.00	\$100.00

Section VI. Enforcement:

This is a civil ordinance and shall be enforced by law enforcement officials through the Judicial Bureau.

Section VII. Severability:

If any section of this ordinance is held by a court of competent jurisdiction to be invalid, such findings shall not invalidate any other part of this ordinance.

Section VIII. Effective Date:

This ordinance shall become effective 60 days after its adoption by the Barton Village Trustees. If a petition is filed under 24 V.S.A Section 1973, that statute shall govern the taking effect of this ordinance.

8 / 25 / 2008

Date (original)

May 28, 2018

Date (revision)

/S/ Justin Barton-Caplan

/S/ Cathy Swain

/S/ Nathan Sicard

Barton Village Trustees

Adoption History:

1. Agenda item at regular Trustees Meeting held on 8/11/2008
2. Read and Approved at regular Trustees meeting on 8/25/2008 and entered in the minutes which were approved on 8/25/2008
3. Posted in public places on 8/26/2008
4. Notice of adoption published in the Chronicle newspaper on 8/27/2008 with notice of right to petition
5. other actions (petition,etc.)

Revision:

1. Revision made to Section IV, subsection "A" to include additional Roads to be open to ATV travel within the Village of Barton
2. Revision made to Section IV, subsection "B" to change the operating hours from 7am to 9 pm also the season date changed to 2nd Saturday in May to October 1st

Revised on

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: June 24, 2024
Subject: Department Operations Updates
Agenda: Agenda Item "J"

Electric Department

- After-hours on-call answering service – Business Manager Vera LaPorte will be moving forward with Specialty Answering Service once the details of the changeover are hammered out.
- OCFA tariff rider – Steve Farman with VPPSA was on vacation from 06/06/2024 through 06/14/2024. Not much movement while he catches up.
- Hydro facility bond vote – The hydro facility bond vote is scheduled for 08/28/2024. Mail-in ballots will be available at the Town Clerk's Office and the polls will be open on 08/28/2024 from 10am to 7pm at the BMB Hall. Advertising will begin in the Chronicle on 07/31/2024 and the informational meeting will be warned for 08/26/2024.
- News about whether the Village will be awarded any grant funds for the hydro facility project should be received by 06/28/2024.

Wastewater Department

- Water/sewer overtime reconnection fee – Overtime reconnection fee has been updated to reflect the statutory amount of \$37.50.
- Wastewater facility upgrade project – Mike Mainer with Aldritch & Elliott is currently drafting the 90% completion report of the project based on the Board's directive and a pre-design scope that will need approval by the State. He will present the Board with both when completed (most likely late summer).
- Chief Wastewater Operator Nate Therrien is covering water facility operations while Chief Water Operator Lucas DiMauro is on vacation. In addition to his class 2 wastewater license he holds a class 3 water license.
- Another flyer urging wastewater system users to not flush rags/wipes will be included in the next water/sewer billing (see Highway Department).
- The wastewater treatment facility continues to operate well and all reporting deadlines are being met.

Water Department

- Water/sewer overtime reconnection fee – See Wastewater Department.
- Chief Wastewater Operator Nate Therrien is covering water facility operations while Chief Water Operator Lucas DiMauro is on vacation. In addition to his class 2 wastewater license he holds a class 3 water license.
- The water treatment facility continues to operate well and all reporting deadlines are being met.

Highway Department

- Paving – DPW Foreman Andy Sicard and DPW Utility Worker Garrett Heath continue to spot-pave potholes and other road damage as it is identified around the Village.
- Water leak – The water leak on Main Street near Davis Court has been repaired. During the repair, however, it was discovered that an enormous plug of rags/wipes had caused a blockage in the adjacent sewer line. The blockage was cleared and the line was replaced. Another flyer urging wastewater system users to not flush rags/wipes will be included in the next water/sewer billing.

Village Department

- State Budget Adjustment Act (Act No. 78 – H.839) – Vera LaPorte has applied for an advance on the \$80,000 in “flood recovery money” through FEMA/VT.
- School crossing signs – Vera LaPorte and John Morley have identified the best location for the flashing lights/signs (near the library and Barton United Church). Next up is ordering the appropriate equipment and scheduling the work.
- The Board of Trustees tour of Village facilities will be warned for 06/26/2024 at 9am, beginning at the hydro plant.
- Vera LaPorte, Billing Clerks Emily Marlow and Julie Nelson, and Crystal Currier from VPPSA attended an online presentation on municipal billing software called El Dorado. The software the Village currently uses (NEMRC) has been especially difficult to use for net metering and El Dorado is a potential replacement.

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: June 24, 2024
Subject: Management/Staff Reports
Agenda: Item "K"

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 – BRIC grant has been awarded to the Town in the amount of \$11,835 to update the LHMP
- LEMP – Local Emergency Management Plan adopted at Regular BOT Meeting on 04/22/2024 and submitted to NVDA
- Pageant Park is open and electric meters have been installed at seasonal camping sites
- Vera LaPorte working with John Morley on best location for school crossing signs with flashing lights
- State Budget Adjustment Act (Act No. 87 – H839) funds of \$80,000 for flood recovery on hold until a federal audit is completed

Highway Department

- Andy to obtain paving estimate for West Street North – On hold due to budget constraints
- Spring cleanup has begun and spot paving will begin as soon as weather and time permits – Pothole repair and other paving projects have begun
- Vera LaPorte submitted the Subrecipient Certification for road damage sustained in the July 2023 flood in the amount of \$101,982.75. Funds will be received soon but no exact date yet

- Employees attended training on 05/06/2024 with the Mine Safety and Health Administration (MSHAW), which covered topics necessary to safely enter quarries to pick up materials, as well as VOSHA and OSHA guidelines
- New FEMA claim for December 2023 storm (DR4762) opened and meetings have already taken place. Recovery Scoping Meeting (RSM) with full staff and VT State was on 05/02/2024 and follow-up with Program Delivery Manager (PDMG) was on 05/10/2024. Meetings will continue weekly for the time being
- Bridge 55 (Elm Street) is budgeted by the State for full replacement in FY 2029
- Water leak on Elm Street was repaired on 05/30/2024 and the water leak on Main Street near Davis Court is scheduled for repair 06/11/2024
- Salt/Sand Shed Project
 - Project Engineer, Tyler Billingsley East Engineering working with Crystal and USDA
 - Construction/Funding Options – Some USDA grant money awarded (see Salt/Sand Shed Update memo from BOT meeting 03/11/2024), Town possibly has funds available through Miscellaneous Grant Fund. Barton Village was unfortunately not selected by Senator Welch’s office for funding through the Congressionally Directed Spending (CDS) program

Wastewater Department

- Wastewater Infrastructure Improvements
 - Aldrich & Elliot – Agreement approved 06/12/2023. 30% progress meeting with Michael Mainer/VT State on 10/30/2023, 60% progress meeting on 02/13/2024. Mike Mainer presented the BOT at the Regular Meeting on 04/22/2024 with the project as it currently stands and several options to pursue
 - 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. He is currently analyzing Glover’s flow data and will return to the Board with his thoughts and conclusions when he is done.

- New wastewater rates implemented 04/15/2024 (\$44.23 base and \$833/1000 gallons used) and disconnection procedure for nonpayment will begin 04/22/2024 with the mailing of disconnection notices
- Employees attended training on 05/06/2024 with the Mine Safety and Health Administration (MSHAW), which covered topics necessary to safely enter quarries to pick up materials, as well as VOSHA and OSHA guidelines
- Water/Sewer disconnections went well: 88 customers were sent letters, and 10 customers ended up facing disconnection. In the end only 2 customers were disconnected and only 1 remains disconnected. \$14,837.01 out of a possible \$22,173.76 of past due was collected, with the remaining \$7,336.75 either enrolled in repayment agreements or other arrangements. Still working out the kinks, but otherwise a great start. **Overtime reconnection fee will be increased to \$37.50 per 129 V.S.A. § 5151**

Water Department

- May Pond Land Research
- Lucas DiMauro working with Crystal Currier on State of Vermont Revolving Loan Application for capital projects
- 01/31/2024 Do Not Drink Order/Event went as smoothly as could be anticipated, State involvement was immediate and decisive
- Lucas DiMauro in process of obtaining second estimate for carbon filter rehab project
- Disconnection procedure began 04/22/2024 with the mailing of notices
- The 2023 Consumer Confidence Report is available on the Village website and posted in areas around the Village
- New rates for water will be implemented with the May billing if they are approved – Approved May 13, 2024 and implemented May 14, 2024. **Overtime reconnection fee will be increased to \$37.50 per 129 V.S.A. § 5151**
- DPW Utility Workers Garrett Heath and Jeremiah Borsoi are currently being cross-trained for water testing

Hydro Plant

- Removal of Fuel Tank
- Penstock – Major upgrade will require financing (village vote and PUC approval). The BOT approved the application for a grant through the Northern Border Regional Commission's (NBRC) Catalyst Program at Special Trustees Meeting on 04/30/2024
 - The petition to finance improvements to the hydro plant was filed with the PUC on 05/23/2024 (Section 108 filing)
 - **Bond vote via Australian ballot will be scheduled according to Village Clerk Shelia Martin's and Town Clerk Kristin Atwood's availability**

Electric:

- Rate increase approved at 10.82% on 11/16/2023
- 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 \$156,112.29, balance is \$13,332.71
 - Sampling completed 10/29/2023 and VHB currently compiling data as it comes in. The Supplemental Site Investigation Report is complete as of 04/10/2024 and submitted to DEC and EPA on 04/12/2024. Recommendation from VHB is that more testing is needed in specific areas, but pending comment from DEC and EPA. VHB to present to the Board their recommendations at Regular Trustees Meeting on 06/24/2024
- Outages on 11/27/2023, 12/04/2023, 12/18/2023, 04/03/2024-04/04/2024 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
- Vera LaPorte/Andy Sicard/Garrett Heath attended training in Orleans on 02/08/2024 to complete the GIS inventory project for the distribution system started by summer help in 2023
- Vera LaPorte and Steve Farman from VPPSA working on the possibility of the tariff rider addressing the Orleans County Fair's unique situation
- Vera LaPorte demoing new after hours on-call answering services

Misc Items:

- Website – Vera working on it when she can