

Barton Village, Inc.
Special Trustees Meeting
Wednesday, December 11, 2024
4:15 PM
Barton Memorial Building (Back Office)

Agenda

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

DISCUSSION ITEMS:

- D. 2025 Preliminary Budgets

- E. Adjourn

Upcoming Meetings:

Regular Board Meeting: 12/23/2024

Regular Board Meeting: 01/13/2025

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Currier/Amy Braun
Date: December 11, 2024
Subject: CY 2025 Budget Drafts - Preliminary
Agenda: Agenda Item "D"

The preliminary draft budgets for CY2025 are attached for your review and discussion.
For general reference:

The blue highlighted cells are actual data through September – only used as a reference point for estimating YTD actuals.

The green highlighted cells are cells that will need to be updated.

Village:

Current draft is a 3% decrease in taxes compared to CY2024 budget but is contingent on outstanding questions that will affect the overall numbers.

Questions pending:

- MERP Grant funds – will we receive any in CY2025?
- MERP Grant – how much will Barton realistically spend in CY2025 on the MERP improvements?
- MERP Grant – are we using the BMB reserve to meet the Village share and how much is this expected to be?

Highway:

The highway budget is in the same situation as it was in CY2024. The attached draft represents an 18% increase when compared to CY2024 budget and this is after I reduced several categories similar to CY2024.

Questions pending:

- Need updated hours for DPW (Andy, Garret) for plowing – this will effect wages & benefits.
- Requested cost estimate for salt and sand.
- Requested cost of new answering service.

- Requested cost for any capital items that may be needed (trucks, plows, equipment, etc)

Electric:

The Electric Dept is fully funded by ratepayers. The purpose of the CY2024 actuals and the CY2025 budget is to determine how the Dept is doing financially and if a rate case is needed. The questions below, specifically the cost of the operations contract may have a significant impact on the bottom line but currently, actuals for CY2024 are looking favorable and budget for CY2025 remains questionable.

Questions pending:

- Requested cost of new answering service.
- What is the cost of the potential new operations contract?

Water:

The water dept is funded by both taxes and ratepayers. The attached draft represents a significant increase in taxes (which doesn't seem viable). The impact on ratepayers is unknown until the questions below are answered.

Questions pending:

- Water Operations Labor and Overheads – need estimate.
- Re-Epoxy Filters: cost of \$60K. Current draft assumes we receive a grant.

Wastewater:

The wastewater dept is funded by both taxes and ratepayers. The attached draft represents a significant increase in both taxes and user rates.

Questions pending:

- Progress of Glover Agreement
- Sludge Removal – included in project upgrade?

BARTON VILLAGE, INC							
VILLAGE Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdggt vs Actual	Variance Bdggt vs Bdggt	
12-4-00-417.100	Village Taxes	\$ 69,838.31	\$ 72,578.42	\$ 72,571.31	\$ 70,068.91	-3%	-3%
12-4-00-417.112	PILOT - Electric	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	0%	0%
12-4-00-417.114	PILOT - StatePark/Dam/Riv	\$ 3,525.08	\$ 4,795.00	\$ -	\$ 4,795.00	0%	0%
12-4-00-417.120	Delinquent Tax Interest	\$ 305.73	\$ 750.00	\$ 274.64	\$ 500.00	82%	-33%
12-4-00-417.140	Delinquent Tax Collector Fees	\$ 497.87	\$ 550.00	\$ 265.38	\$ 500.00	88%	-9%
12-4-00-417.200	Grant Funds	\$ 45,142.37	\$ -	\$ 35,000.00	\$ -	0%	0%
12-4-00-419.100	Misc. Interest Income	\$ 3,750.87	\$ 250.00	\$ 88.56	\$ 150.00	69%	-40%
12-4-00-419.400	Bond/Note Interest Income	\$ -	\$ -	\$ 3,402.78	\$ 1,856.00	-45%	0%
12-4-00-421.000	Misc. Income	\$ 640.00	\$ -	\$ 940.00	\$ -	0%	0%
12-4-00-421.200	Gain/(Loss on Disposition of Plant Assets)	\$ -	\$ -	\$ -	\$ -	0%	0%
12-4-00-454.100	Rent-Vehicles Electric	\$ -	\$ -	\$ -	\$ -	0%	0%
12-4-00-454.101	Rent-Vehicles Water	\$ -	\$ -	\$ -	\$ -	0%	0%
12-4-00-454.102	Rent-Vehicles Wastewater	\$ 10,395.15	\$ 11,000.00	\$ -	\$ 11,000.00	0%	0%
12-4-00-454.103	Rent-Vehicles-Highway	\$ -	\$ -	\$ -	\$ -	0%	0%
12-4-13-454.113	Garage Rent-Highway	\$ 21,612.00	\$ 21,612.00	\$ 21,576.00	\$ 21,575.00	0%	0%
12-4-13-454.121	Garage Rent-Electric	\$ 20,664.00	\$ 20,664.00	\$ 20,664.00	\$ 20,664.00	0%	0%
12-4-15-421.000	FD Property Misc Income	\$ 1,980.00	\$ 1,980.00	\$ 1,650.00	\$ 1,980.00	20%	0%
12-4-21-454.121	BMB Rent-Electric	\$ 9,516.00	\$ 9,516.00	\$ 9,540.00	\$ 9,540.00	0%	0%
12-4-21-454.123	BMB Rent- Water	\$ 1,512.00	\$ 1,512.00	\$ 1,524.00	\$ 1,524.00	0%	1%
12-4-21-454.124	BMB Rent-Sewer	\$ 1,464.00	\$ 1,464.00	\$ 1,476.00	\$ 1,476.00	0%	1%
12-4-21-454.200	BMB Rent	\$ -	\$ 3,000.00	\$ 2,875.00	\$ 1,750.00	-39%	-42%
12-4-21-454.300	BMB Rent- Misc.	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	0%	0%
12-4-23-417.200	Grant Funds-Community Garden	\$ 1,157.84	\$ 2,500.00	\$ -	\$ 2,500.00	0%	0%
12-4-31-421.000	Pageant Park Revenue	\$ 25,865.00	\$ 32,000.00	\$ 42,369.90	\$ 34,500.00	-19%	8%
12-4-41-421.000	Ballfield Revenue	\$ -	\$ -	\$ -	\$ -	0%	0%
	Total Revenues	\$ 231,191.22	\$ 197,496.42	\$ 227,542.57	\$ 197,703.91	-13%	0%
12-6-00-403.000	Depreciation Expense	\$ 25,226.75	\$ 24,500.00	\$ -	\$ 26,000.00	0%	6%
12-6-00-408.200	Property Taxes	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-00-408.300	Property Taxes-W/S User Fees	\$ -	\$ -	\$ -	\$ 985.00	0%	0%
12-6-00-408.400	Delinquent Property Purchase	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-00-426.000	Donations/Appropriations	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-00-431.100	Interest Expense	\$ (0.61)	\$ -	\$ -	\$ -	0%	0%
12-6-00-431.200	Finance Charges and Fees	\$ 360.73	\$ 250.00	\$ 53.54	\$ 250.00	367%	0%
12-6-00-596.000	Dist. Maint. Street Light Usage	\$ 8,215.08	\$ 8,500.00	\$ 5,750.64	\$ 7,500.00	30%	-12%
12-6-00-700.100	Village DPW Labor	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-00-906.100	Newspaper Ads	\$ 312.55	\$ 500.00	\$ 415.40	\$ 500.00	20%	0%
12-6-00-920.100	Office Salaries	\$ 4,391.36	\$ 11,249.59	\$ 8,667.15	\$ 11,577.17	34%	3%
12-6-00-920.150	Employee Training	\$ -	\$ 100.00	\$ 28.00	\$ 150.00	436%	50%
12-6-00-920.200	Elected Official	\$ 966.00	\$ 900.00	\$ 913.82	\$ 900.00	-2%	0%
12-6-00-920.250	Tax Collector Fees	\$ 1,136.77	\$ 1,150.00	\$ 265.77	\$ 1,050.00	295%	-9%
12-6-00-921.100	Office Supplies	\$ 3,432.28	\$ 2,303.65	\$ 3,533.14	\$ 2,944.98	-17%	28%
12-6-00-921.150	Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%	0%
12-6-00-921.200	Computer Expense	\$ 586.54	\$ 580.00	\$ 190.32	\$ 630.27	231%	9%
12-6-00-921.300	Communications Expense	\$ -	\$ -	\$ -	\$ 543.90	0%	0%
12-6-00-921.500	Permits Licenses and Dues	\$ 72.07	\$ 75.00	\$ 73.87	\$ 75.00	2%	0%
12-6-00-923.100	Outside Services	\$ 1,644.58	\$ 1,250.00	\$ 477.61	\$ 1,250.00	162%	0%
12-6-00-923.200	Legal Services	\$ 924.60	\$ 1,500.00	\$ 349.15	\$ 1,500.00	330%	0%
12-6-00-923.360	VPPSA Mgmt Services	\$ 7,239.36	\$ 5,500.00	\$ 4,438.87	\$ 408.00	-91%	-93%
12-6-00-923.400	Audit Services	\$ 900.00	\$ 1,000.00	\$ 1,961.23	\$ 1,650.00	-16%	65%
12-6-00-924.100	Property Insurance	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-00-924.150	Boiler Insurance	\$ 4,917.66	\$ 6,891.86	\$ 5,085.16	\$ 6,891.86	36%	0%
12-6-00-924.200	Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 142.20	0%	0%
12-6-00-924.300	Liability Insurance	\$ 41.52	\$ 87.32	\$ 87.32	\$ 87.32	0%	0%
12-6-00-924.400	Bond Insurance	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-00-924.500	Vehicle Insurance	\$ 493.11	\$ 703.77	\$ 703.76	\$ 703.77	0%	0%
12-6-00-924.600	Unemployment Insurance	\$ 185.32	\$ 204.16	\$ 204.20	\$ 204.16	0%	0%
12-6-00-924.700	Workers Comp Insurance	\$ 1,154.59	\$ 1,219.00	\$ 1,336.86	\$ 1,219.00	-9%	0%
12-6-00-926.100	FICA/MEDI	\$ 1,417.07	\$ 1,425.78	\$ 10,107.54	\$ 1,477.97	-85%	4%
12-6-00-926.200	Health Insurance	\$ 1,089.12	\$ 4,512.76	\$ 953.23	\$ 7,428.12	679%	65%
12-6-00-926.300	Municipal Retirement	\$ (1,320.08)	\$ 1,258.04	\$ 7,207.64	\$ 1,352.39	-81%	7%
12-6-00-926.400	Compensated Absences	\$ 1,206.11	\$ 3,433.77	\$ 992.21	\$ 3,553.87	258%	3%
12-6-00-926.410	Employee Benefits - Clothing	\$ -	\$ -	\$ -	\$ 52.80	0%	0%
12-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 208.07	\$ 457.02	120%	0%
12-6-00-930.000	Misc. Expense	\$ 498.42	\$ -	\$ 0.32	\$ 250.00	78025%	0%

BARTON VILLAGE, INC							
VILLAGE Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgdt vs Actual	Variance Bdgdt vs Bdgdt	
12-6-00-930.100	Misc. Expense-Storm Related	\$ 1,181.24	\$ -	\$ 2,165.00	\$ -	0%	0%
12-6-00-930.210	Misc Expense-VCF Grant	\$ -	\$ -	\$ 7,619.50	\$ -	0%	0%
12-6-00-933.400	Truck Maintenance	\$ 1,498.25	\$ 1,500.00	\$ 229.74	\$ 1,500.00	553%	0%
12-6-00-933.500	Truck Fuel	\$ 1,715.13	\$ 1,800.00	\$ -	\$ 1,800.00	0%	0%
12-6-13-710.400	BMB Garage Supplies	\$ 2,642.88	\$ 2,824.00	\$ 175.97	\$ -	0%	0%
12-6-13-921.400	BMB Garage - Electric	\$ 1,962.52	\$ -	\$ -	\$ -	0%	0%
12-6-13-921.420	BMB Garage Utilities/Misc	\$ 2,003.52	\$ -	\$ (220.05)	\$ -	0%	0%
12-6-13-921.440	BMB Garage - Heating Fuel	\$ 3,248.94	\$ 3,500.00	\$ -	\$ -	0%	0%
12-6-13-921.460	BMB Garage-Utilities - Water/Sewer	\$ 657.00	\$ 604.00	\$ 462.00	\$ -	0%	0%
12-6-13-923.100	BMB Garage-Outside Services	\$ 150.25	\$ 150.00	\$ -	\$ -	0%	0%
12-6-13-924.100	BMB Garage-Property Insurance	\$ 1,120.73	\$ 299.73	\$ 299.72	\$ 299.73	0%	0%
12-6-15-408.300	FD/Engine House Water/Sewer User Fee	\$ -	\$ -	\$ -	\$ 475.00	0%	0%
12-6-15-710.400	FD/Engine House Shop Supplies	\$ -	\$ 250.00	\$ -	\$ 200.00	0%	-20%
12-6-15-921.100	FD/Engine House Office Supplies	\$ 360.82	\$ 100.00	\$ -	\$ 100.00	0%	0%
12-6-15-921.400	FD/Engine House Electric	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-15-921.440	FD/Engine Hs Fuel	\$ 8.23	\$ -	\$ -	\$ -	0%	0%
12-6-15-921.460	FD/Engine Hs Water/Sewer	\$ -	\$ -	\$ -	\$ -	0%	0%
12-6-15-923.100	FD/Engine House-Outside Svs	\$ 2,807.94	\$ 2,500.00	\$ -	\$ 2,500.00	0%	0%
12-6-15-924.100	FD/Engine House- Property Insurance	\$ 374.18	\$ 479.20	\$ 479.20	\$ 479.20	0%	0%
12-6-21-408.300	BMB Water/Sewer User Fee	\$ 1,860.28	\$ 1,900.00	\$ -	\$ 47.00	0%	-98%
12-6-21-700.100	BMB-DPW Labor	\$ 803.49	\$ 637.00	\$ 1,535.57	\$ 1,368.80	-11%	115%
12-6-21-921.100	BMB-Supplies	\$ 8,800.18	\$ 8,500.00	\$ 6,248.88	\$ 8,500.00	36%	0%
12-6-21-921.400	BMB-Utilities - Electric	\$ 3,489.57	\$ 3,900.00	\$ 2,433.63	\$ 3,500.00	44%	-10%
12-6-21-921.420	BMB-Utilities - Phone	\$ 4,163.08	\$ 5,500.00	\$ 3,898.94	\$ 5,500.00	41%	0%
12-6-21-921.440	BMB-Utilities - Fuel	\$ 13,094.41	\$ 13,000.00	\$ 7,999.12	\$ 11,000.00	38%	-15%
12-6-21-921.460	BMB-Utilities - Water/Sewer	\$ 2,511.00	\$ 1,800.00	\$ 858.06	\$ 1,500.00	75%	-17%
12-6-21-923.100	BMB-Outside Services	\$ 2,580.99	\$ 3,000.00	\$ 5,656.24	\$ 3,500.00	-38%	17%
12-6-21-923.110	BMB-Lawn Care	\$ 391.28	\$ 396.30	\$ 241.85	\$ 402.77	67%	2%
12-6-21-923.200	BMB Legal	\$ -	\$ 250.00	\$ -	\$ 250.00	0%	0%
12-6-21-924.100	BMB - Property Insurance	\$ 5,906.06	\$ 7,557.04	\$ 7,557.04	\$ 7,557.04	0%	0%
12-6-22-700.100	Village Common Labor	\$ -	\$ 228.67	\$ 217.35	\$ 330.60	52%	45%
12-6-22-921.400	Village Common- Electric	\$ 170.67	\$ 250.00	\$ 214.53	\$ 300.00	40%	20%
12-6-22-921.460	Village Common- Water/Sewer	\$ -	\$ 100.00	\$ -	\$ 100.00	0%	0%
12-6-22-923.110	Village Common-Lawn Care	\$ 503.06	\$ 509.53	\$ 310.97	\$ 517.84	67%	2%
12-6-23-930.000	Community Garden-Misc Expense	\$ 1,157.84	\$ 2,500.00	\$ -	\$ 2,500.00	0%	0%
12-6-31-408.300	Pageant Park Water/Sewer User Fee	\$ 1,044.25	\$ 1,100.00	\$ -	\$ 1,150.00	0%	5%
12-6-31-700.100	Pageant Park-DPW Labor	\$ 3,054.48	\$ 2,888.63	\$ 2,589.15	\$ 2,266.20	-12%	-22%
12-6-31-710.400	Pageant Park-Misc. Supplies	\$ 3,143.37	\$ 3,500.00	\$ 2,849.07	\$ 3,500.00	23%	0%
12-6-31-920.300	Pageant Park-Caretaker Labor	\$ 6,242.85	\$ 7,400.00	\$ 8,243.16	\$ 8,500.00	3%	15%
12-6-31-921.400	Pageant Park - Electric	\$ 2,083.03	\$ 2,500.00	\$ 760.47	\$ 1,000.00	31%	-60%
12-6-31-921.420	Pageant Park- Phone	\$ 2,398.64	\$ 2,500.00	\$ 2,926.67	\$ 3,000.00	3%	20%
12-6-31-921.460	Pageant Park - Water/Sewer	\$ 1,502.00	\$ 1,500.00	\$ 1,438.57	\$ 2,000.00	39%	33%
12-6-31-921.100	Pageant Park-Outside Services	\$ 5,100.00	\$ 1,500.00	\$ 458.45	\$ 5,500.00	1100%	267%
12-6-31-923.110	Pageant Park-Lawn Care	\$ 1,676.88	\$ 1,698.43	\$ 1,036.56	\$ 1,726.14	67%	2%
12-6-31-924.100	Pageant Park-Property Insurance	\$ 172.28	\$ 221.38	\$ 221.40	\$ 221.38	0%	0%
12-6-31-924.600	Pageant Park-Unemployment Ins	\$ -	\$ 204.16	\$ -	\$ 204.16	0%	0%
12-6-31-926.100	Pageant Park-FICA/MEDI	\$ 117.15	\$ -	\$ 131.52	\$ -	0%	0%
12-6-31-930.000	Pageant Park-Misc	\$ -	\$ 5,000.00	\$ 14.99	\$ 500.00	3236%	-90%
12-6-41-408.300	Ballfield - Water/Sewer User Fee	\$ 64.72	\$ 65.00	\$ -	\$ 75.00	0%	15%
12-6-41-700.100	Ballfield-DPW Labor	\$ 32.67	\$ 200.00	\$ 171.21	\$ 223.20	30%	12%
12-6-41-921.400	Ballfield - Electric	\$ 291.20	\$ 325.00	\$ 148.86	\$ 325.00	118%	0%
12-6-41-921.460	Ballfield - Water/Sewer	\$ 495.00	\$ 500.00	\$ 378.29	\$ 500.00	32%	0%
12-6-41-923.110	Ballfield-Lawn Care	\$ 1,397.40	\$ 1,415.36	\$ 863.79	\$ 1,438.45	67%	2%
12-6-41-924.100	Ballfield-Property Insurance	\$ 12.84	\$ 16.40	\$ 16.40	\$ 16.40	0%	0%
12-6-41930.000	Ballfield-Misc Expense	\$ -	\$ -	\$ 1,517.37	\$ 1,000.00	-34%	0%
12-6-51-921.460	River Green - Water/Sewer	\$ 192.00	\$ 200.00	\$ 133.64	\$ 200.00	50%	0%
12-6-51-923.110	River Green -Lawn Care	\$ 335.36	\$ 339.69	\$ 207.32	\$ 345.23	67%	2%
	Total Expenditures	\$ 159,731.48	\$ 176,396.41	\$ 126,637.17	\$ 169,703.91	34%	-4%
	Net Income [Revenues less Expenses]	\$ 71,459.74	\$ 21,100.01	\$ 100,905.40	\$ 28,000.00	-72%	33%
	REVENUE REQUIREMENT:						
	Expenses	\$ 159,731.48	\$ 176,396.41	\$ 126,637.17	\$ 169,703.91		
	Subtract: Non-Cash Expenses						
	Depreciation Expense	\$ (25,226.75)	\$ (24,500.00)	\$ -	\$ (26,000.00)		

BARTON VILLAGE, INC						
VILLAGE Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Actual	Variance Bdgt vs Bdgt
Add: Non-Expense Cash Requirements						
Reserve Changes:						
Capital Expenditures	\$ 80,148.08	\$ 6,600.00	\$ -	\$ -		
Debt Service (Principal Payments)	\$ -	\$ -	\$ -	\$ -		
Capital Reserve Additions	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00	\$ 54,000.00		
Appropriations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
Reserves Transferred to Operating	\$ (35,271.27)	\$ (5,000.00)	\$ -	\$ (5,000.00)		
TOTAL REVENUE REQUIREMENT	\$ 223,381.54	\$ 197,496.41	\$ 170,637.17	\$ 197,703.91		
ACTUAL REVENUE	\$ 231,191.22	\$ 197,496.42	\$ 227,542.57	\$ 197,703.91		
NET CASH INCREASE/(DECREASE)	\$ 7,809.68	\$ 0.01	\$ 56,905.40	\$ 0.00		

Capital Expenditures						
Computer Software	\$ -	\$ 6,600.00	\$ -	\$ -		
Barton Memorial Building Improvements	\$ 80,148.08	\$ -	\$ -	\$ -		
Total Capital Expenditures	\$ 80,148.08	\$ 6,600.00	\$ -	\$ -		
Capital Reserves						
Capital Replacement	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00		
Fuel Tank	\$ -	\$ -	\$ -	\$ -		
Memorial Building	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 30,000.00		
BMB-Municipal Garage	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		
Pageant Park	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00		
Total Reserves	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00	\$ 54,000.00		
Appropriations						
Grant Matching Fund Reserve	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
Total Appropriations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		

BARTON VILLAGE, INC					
HIGHWAY Department					
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	% Var Bdgt vs Bgt
13-4-00-415.200	Revenue- Labor/Materials	\$ -	\$ -	\$ 763.00	0%
13-4-00-417.100	Highway Taxes	\$ 341,337.94	\$ 358,179.90	\$ 358,194.40	\$ 423,940.12 18%
13-4-00-417.120	Interest - Deliquent Tax Collections	\$ -	\$ -	\$ 1,269.10	\$ 1,500.00 0%
13-4-00-417.140	Deliquent Tax Collector Fees	\$ -	\$ -	\$ 1,343.06	\$ 1,500.00 0%
13-4-00-417.200	Grant Funds	\$ 95,849.35	\$ 204,049.00	\$ 4,459.98	\$ 237,900.00 17%
13-4-00-417.250	State Street Aid	\$ 56,684.26	\$ 44,484.00	\$ 19,647.84	\$ 42,500.00 -4%
13-4-00-419.000	Interest Income	\$ 121.21	\$ 110.00	\$ 94.84	\$ 110.00 0%
13-4-00-421.000	Misc. Income	\$ 795.27	\$ -	\$ 8.00	\$ - 0%
13-4-00-421.200	Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ - 0%
	Total Revenues	\$ 494,788.03	\$ 606,822.90	\$ 385,780.22	\$ 707,450.12 17%
13-6-00-403.000	Depreciation Expense	\$ 80,571.00	\$ 83,000.00	\$ -	\$ 105,000.00 27%
13-6-00-431.100	Interest Expense	\$ 12,488.54	\$ 17,343.18	\$ 11,774.25	\$ 14,643.84 -16%
13-6-00-431.200	Finance Charges & Fees	\$ 768.88	\$ 100.00	\$ 771.17	\$ 500.00 400%
13-6-00-580.200	Employee Training	\$ 81.00	\$ 300.00	\$ 75.00	\$ 300.00 0%
13-6-00-710.150	Road Signs	\$ 142.04	\$ 500.00	\$ 194.84	\$ 500.00 0%
13-6-00-710.200	Bridges/Culverts/StormDamage	\$ 126,070.98	\$ 1,000.00	\$ 1,413.66	\$ 1,500.00 50%
13-6-00-710.400	Garage Supplies	\$ 5,475.41	\$ 5,500.00	\$ 5,480.66	\$ 6,000.00 9%
13-6-00-710.450	Highway Tools/Safety	\$ 1,968.61	\$ 2,000.00	\$ 4,023.87	\$ 2,500.00 25%
13-6-00-906.100	Newspaper Ads	\$ 180.26	\$ 200.00	\$ 24.52	\$ 200.00 0%
13-6-00-920.100	Office Labor	\$ 3,410.27	\$ 11,249.59	\$ 8,612.03	\$ 11,577.17 3%
13-6-00-920.150	Employee Training	\$ -	\$ -	\$ 54.00	\$ 150.00 0%
13-6-00-920.200	Elected Official	\$ 756.00	\$ 900.00	\$ 913.82	\$ 900.00 0%
13-6-00-920.250	Tax Collector Fees	\$ 5,549.63	\$ 3,600.00	\$ 1,282.97	\$ 6,000.00 67%
13-6-00-921.100	Office Supplies	\$ 2,627.10	\$ 2,303.65	\$ 2,288.00	\$ 2,944.98 28%
13-6-00-921.150	Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00 0%
13-6-00-921.200	Computer Expense	\$ 879.30	\$ 870.00	\$ 190.32	\$ 945.40 9%
13-6-00-921.300	Communication Expense	\$ 1,191.90	\$ 1,500.00	\$ 861.60	\$ 3,165.03 111%
13-6-00-921.400	Utilities-Electric	\$ 203.21	\$ 2,220.00	\$ 1,347.95	\$ 2,220.00 0%
13-6-00-921.420	Utilities-Phone/Internet	\$ 275.16	\$ 2,100.00	\$ 1,109.37	\$ 1,600.00 -24%
13-6-00-921.440	Utilities - Fuel	\$ -	\$ -	\$ 3,723.25	\$ 5,000.00 0%
13-6-00-921-460	Utilities - Water/Sewer	\$ -	\$ -	\$ 1,612.40	\$ 2,200.00 0%
13-6-00-921.500	Permits	\$ 712.07	\$ 750.00	\$ 73.87	\$ 750.00 0%
13-6-00-923.100	Outside Services	\$ 1,413.85	\$ 1,500.00	\$ 4,399.36	\$ 4,500.00 200%
13-6-00-923.200	Highway Legal	\$ 185.13	\$ 1,500.00	\$ 897.50	\$ 1,500.00 0%
13-6-00-923-360	VPPSA Mgmt Services	\$ 7,239.36	\$ 5,500.00	\$ 4,438.87	\$ 612.00 -89%
13-6-00-923.400	Audit	\$ 1,349.99	\$ 2,400.00	\$ 1,961.23	\$ 2,475.00 3%
13-6-00-924.100	Highway Property Insurance	\$ -	\$ 1,130.60	\$ 1,130.60	\$ 1,130.60 0%
13-6-00-924.200	Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 142.20 0%
13-6-00-924.300	Liability Insurance	\$ 1,333.68	\$ 2,076.31	\$ 2,076.32	\$ 2,076.31 0%
13-6-00-924.500	Vehicle/Equip Insurance	\$ 1,674.41	\$ 2,943.69	\$ 3,581.68	\$ 2,943.69 0%
13-6-00-924.600	Unemployment Insurance	\$ 1,589.10	\$ 2,199.69	\$ 1,649.28	\$ 2,199.69 0%
13-6-00-924.700	Workers Comp Insurance	\$ 11,600.33	\$ 13,134.00	\$ 13,794.98	\$ 13,134.00 0%
13-6-00-926.100	FICA/MEDI	\$ 8,604.60	\$ 9,817.20	\$ 5,269.02	\$ 10,400.08 6%
13-6-00-926.200	Health Insurance	\$ 21,781.44	\$ 24,161.23	\$ 19,064.60	\$ 28,017.96 16%
13-6-00-926.250	Health Insurance Opt Out	\$ 674.02	\$ 5,491.59	\$ 5,046.48	\$ 5,754.70 5%
13-6-00-926.300	VMERS	\$ 5,856.15	\$ 8,662.24	\$ 8,235.53	\$ 9,516.42 10%
13-6-00-926.400	Compensated Absences	\$ 18,186.78	\$ 21,897.35	\$ 11,201.94	\$ 23,201.94 6%
13-6-00-926.410	Emplyee Benefits - Clothing	\$ -	\$ -	\$ 265.00	\$ 500.00 0%
13-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 166.99	\$ 496.09 0%
13-6-00-931.100	Garage Rent	\$ 21,612.00	\$ 21,612.00	\$ 21,576.00	\$ 21,612.00 0%
13-6-00-933.200	Mileage	\$ -	\$ -	\$ 51.09	\$ 100.00 0%
13-6-00-933.300	Backhoe	\$ 1,834.87	\$ 1,500.00	\$ 10,034.43	\$ 1,500.00 0%
13-6-00-933.310	Skid Steer	\$ 2,649.41	\$ 2,500.00	\$ 818.83	\$ 2,500.00 0%
13-6-00-933.400	Truck Maintenance	\$ 49.55	\$ 150.00	\$ -	\$ 150.00 0%
13-6-00-933.403	Truck 2 [2024 GMC Sierra 3500]	\$ -	\$ -	\$ 1,430.88	\$ 1,500.00 0%
13-6-00-933.405	Truck 5 [Ford 550]	\$ 3,403.61	\$ 4,000.00	\$ 1,165.22	\$ 4,000.00 0%
13-6-00-933.406	Truck 6 [International]	\$ 1,252.78	\$ 4,000.00	\$ 439.38	\$ 4,000.00 0%

BARTON VILLAGE, INC						
HIGHWAY Department						
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	% Var Bdgt vs Bgt	
13-6-00-933.500	Fuel	\$ 6,337.04	\$ 6,500.00	\$ 6,229.86	\$ 6,500.00	0%
13-6-11-700.100	Winter-DPW Labor	\$ 26,034.61	\$ 16,703.33	\$ 21,199.92	\$ 16,703.33	0%
13-6-11-700.120	Winter-Pager On-Call	\$ 5,599.71	\$ 7,011.68	\$ 3,809.23	\$ 7,475.52	7%
13-6-11-700.140	Winter Stipend	\$ 3,990.00	\$ 3,360.00	\$ 3,150.00	\$ 3,360.00	0%
13-6-11-700.200	Winter-Plowing Labor	\$ 4,117.42	\$ 35,850.00	\$ 8,050.58	\$ 35,850.00	0%
13-6-11-710.100	Winter-Road Salt	\$ 10,494.72	\$ 15,000.00	\$ 8,401.92	\$ 13,000.00	-13%
13-6-11-710.110	Winter-Road Sand	\$ 325.00	\$ 1,500.00	\$ -	\$ 1,500.00	0%
13-6-11-710.120	Winter-Road Paving	\$ 807.56	\$ 2,000.00	\$ 1,114.77	\$ 2,000.00	0%
13-6-11-923.100	Winter Maintenance {Town of Barton Contract}	\$ 31,265.23	\$ 19,525.57	\$ 19,525.57	\$ -	0%
13-6-12-700.100	Summer-DPW Labor	\$ 46,947.39	\$ 42,629.17	\$ 37,002.38	\$ 48,616.38	14%
13-6-12-700.120	Summer-Pager On-Call	\$ 7,213.54	\$ 7,011.68	\$ 6,434.60	\$ 7,475.52	7%
13-6-12-710.120	Summer-Road Paving	\$ 13,487.90	\$ 15,000.00	\$ 9,271.97	\$ 20,000.00	33%
13-6-12-710.130	Summer-Road Cleaning	\$ 3,668.30	\$ 3,500.00	\$ 8.52	\$ 3,500.00	0%
13-6-12-710.140	Summer-Road Marking	\$ -	\$ 9,500.00	\$ 3,825.00	\$ 4,500.00	-53%
13-6-12-710.160	Summer-Roadside/Trimming	\$ 4,454.08	\$ 3,500.00	\$ 4,477.66	\$ 4,000.00	14%
13-6-12-710.200	Summer-Bridges/Culverts/StormDrn	\$ 1,231.29	\$ 1,250.00	\$ 5,400.00	\$ 5,000.00	300%
	Total Expenditures	\$ 521,737.11	\$ 461,645.96	\$ 302,566.94	\$ 492,089.82	7%
	Net Income [Revenues less Expenses]	\$ (26,949.08)	\$ 145,176.94	\$ 83,213.28	\$ 215,360.30	48%
REVENUE REQUIREMENT:						
	Expenses	\$ 521,737.11	\$ 461,645.96	\$ 302,566.94	\$ 492,089.82	7%
	Subtract: Non-Cash Expenses					
	Depreciation Expense	\$ (80,571.00)	\$ (83,000.00)	\$ -	\$ (105,000.00)	
	Gain/Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ -	
	Add: Non-Expense Cash Requirements					
	Capital Expenditures	\$ 21,827.04	\$ 385,507.00	\$ 77,113.66	\$ 312,000.00	
	Debt Service (Principal Payments)	\$ 27,655.82	\$ 37,782.15	\$ 27,643.12	\$ 37,215.49	
	Capital Reserves	\$ 92,000.00	\$ 58,150.00	\$ 58,150.00	\$ 80,000.00	
	Reserves Utilized	\$ -	\$ (111,262.20)	\$ (106,262.20)	\$ (30,755.20)	
	Loan Proceeds-Paving Project	\$ -	\$ -	\$ -	\$ -	
	Laon Proceeds-Salt/Sand Shed Financing	\$ -	\$ (142,000.00)	\$ -	\$ (78,100.00)	
	TOTAL REVENUE REQUIREMENT	\$ 582,648.97	\$ 606,822.91	\$ 359,211.52	\$ 707,450.12	
	ACTUAL REVENUE	\$ 494,788.03	\$ 606,822.90	\$ 385,780.22	\$ 707,450.12	
	NET CASH INCREASE/(DECREASE)	\$ (87,860.94)	\$ (0.01)	\$ 26,568.70	\$ 0.00	
Capital Projects/Purchases						
	Truck Purchases	\$ -	\$ 75,507.00	\$ 77,113.66	\$ -	
	Backhoe	\$ -	\$ -	\$ -	\$ -	
	International Truck	\$ 9,536.48	\$ -	\$ -	\$ -	
	Paving Project	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	
	Snow Blower	\$ -	\$ -	\$ -	\$ -	
	Roads and Drainage	\$ -	\$ -	\$ -	\$ -	
	Salt and Sand Shed	\$ 12,290.56	\$ 310,000.00	\$ -	\$ 312,000.00	
		\$ -	\$ -	\$ -	\$ -	
	Total Capital Projects	\$ 21,827.04	\$ 385,507.00	\$ 77,113.66	\$ 312,000.00	
Debt Service Payments (Principal Only)						
13-2-00-231.700	VEDA Bridge Loan [Mat: 10/12/2035]	\$ 8,618.22	\$ 8,303.62	\$ 8,605.52	\$ 8,387.03	
13-2-00-231.230	Passumpsic-Wtr Street Paving [Mat: 07/01/2032]	\$ 19,037.60	\$ 20,011.53	\$ 19,037.60	\$ 21,018.46	
	Potential Financing-Salt/Sand Shed	\$ -	\$ 9,467.00	\$ -	\$ 7,810.00	
	Total Debt Service Payments	\$ 27,655.82	\$ 37,782.15	\$ 27,643.12	\$ 37,215.49	
Capital Reserves						
	Truck Savings	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	

BARTON VILLAGE, INC					
HIGHWAY Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	% Var Bdgt vs Bgt
Paving	\$ 55,000.00	\$ 17,000.00	\$ 17,000.00	\$ 35,000.00	
Skid Steer/Snowblower	\$ 7,000.00	\$ 6,150.00	\$ 6,150.00	\$ 10,000.00	
Backhoe	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Municipal Garage	\$ -	\$ -	\$ -	\$ -	
Total Capital Reserves	\$ 92,000.00	\$ 58,150.00	\$ 58,150.00	\$ 80,000.00	
Capital Reserves Transferred					
Truck Savings	\$ -	\$ (75,507.00)	\$ (75,507.00)	\$ -	
Paving	\$ -	\$ (30,755.20)	\$ (30,755.20)	\$ (30,755.20)	
Tractor/Snowblower	\$ -	\$ -	\$ -	\$ -	
Backhoe	\$ -	\$ -	\$ -	\$ -	
Municipal Garage	\$ -	\$ -	\$ -	\$ -	
Matching Grants Fund	\$ -	\$ (5,000.00)	\$ -	\$ -	
Total Capital Reserves Transferred	\$ -	\$ (111,262.20)	\$ (106,262.20)	\$ (30,755.20)	

BARTON VILLAGE, INC						
ELECTRIC Department						
	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt	
21-4-00-415.100	Materials Sold	\$ 51,619.07	\$ 15,000.00	\$ 8,436.93	\$ 15,000.00	0%
21-4-00-415.200	Service Bill Labor/ Equip	\$ 130,886.36	\$ 20,000.00	\$ 114,526.10	\$ 80,000.00	300%
21-4-00-415.300	Sevice Revenue-Contractor L/M	\$ 110,545.92	\$ 12,500.00	\$ 426,829.56	\$ 350,000.00	2700%
21-4-00-417.140	Deliquent Tax Collector Fees	\$ 1,039.36	\$ 750.00	\$ 154.68	\$ 500.00	-33%
21-4-00-417.200	FEMA Aid	\$ 28,151.32	\$ -	\$ 1,876.75	\$ -	0%
21-4-00-419.100	Interest Income	\$ 19,707.19	\$ 15,000.00	\$ 16,029.87	\$ 17,500.00	17%
21-4-00-419.120	Interest Income-ElecTxInterest	\$ 367.18	\$ 250.00	\$ 300.32	\$ 250.00	0%
21-4-00-419.200	Customer Account Penaltie	\$ 15,214.86	\$ 15,000.00	\$ 10,212.19	\$ 15,000.00	0%
21-4-00-419.500	TranSCO Settlement	\$ 62,722.78	\$ 67,500.64	\$ 35,972.33	\$ 73,705.00	9%
21-4-00-419.600	VELCO Dividend (check)	\$ 8,659.50	\$ 8,672.00	\$ 209.54	\$ 8,672.00	0%
21-4-00-419.510	Tansco-Direct	\$ 419.11	\$ 420.00	\$ 2,564.65	\$ 420.00	0%
21-4-00-419.520	TranSCO-Non Utility Operations	\$ 3,801.81	\$ 1,000.00	\$ 6,490.86	\$ 2,500.00	150%
21-4-00-421.000	Misc Income	\$ 11,555.51	\$ 250.00	\$ 6,590.20	\$ 1,250.00	400%
21-4-00-421.100	TranSCO Net Credit (principal)	\$ 136,530.24	\$ 137,002.85	\$ 103,777.00	\$ 140,680.00	3%
21-4-00-421.200	Gain/Loss of Disposition of Plant	\$ 88,899.89	\$ -	\$ 1,000.00	\$ -	0%
21-4-00-440.100	Residential Sales	\$ 2,344,179.52	\$ 2,366,397.00	\$ 1,750,172.31	\$ 2,439,823.05	3%
21-4-00-442.100	Commercial Sales	\$ 572,265.69	\$ 591,191.00	\$ 437,038.95	\$ 594,759.50	1%
21-4-00-444.100	Public Street Lighting	\$ 29,834.78	\$ 30,661.00	\$ 20,917.37	\$ 31,278.53	2%
21-4-00-445.100	Municipal	\$ 61,025.49	\$ 52,143.00	\$ 43,477.28	\$ 60,834.39	17%
21-4-00-445.200	Public Authority	\$ 125,832.75	\$ 124,718.00	\$ 89,575.46	\$ 135,356.62	9%
21-4-00-451.000	Disconnect / Reconnect	\$ 9,915.00	\$ 3,500.00	\$ 9,480.00	\$ 5,500.00	57%
21-4-00-454.300	Pole Attachment Rental	\$ 2,785.99	\$ 3,500.00	\$ -	\$ 3,500.00	0%
21-4-00-454.350	Pole Attachment Survey Fees	\$ 24,892.00	\$ 5,000.00	\$ 7,302.00	\$ 5,000.00	0%
	Total Revenues	\$ 3,840,851.32	\$ 3,470,455.49	\$ 3,092,934.35	\$ 3,981,529.09	15%
21-6-00-403.000	Depreciation Expense	\$ 272,775.75	\$ 300,000.00	\$ -	\$ 325,000.00	8%
21-6-00-408.110	Fuel Gross Tax	\$ 15,600.17	\$ 16,000.00	\$ 11,378.54	\$ 16,000.00	0%
21-6-00-408.120	Gross Revenue Tax	\$ 15,263.46	\$ 16,000.00	\$ 16,646.34	\$ 16,000.00	0%
21-6-00-408.200	Property Tax	\$ 133,767.47	\$ 135,000.00	\$ -	\$ 135,000.00	0%
21-6-00-408.210	PILOT	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	0%
21-6-00-431.100	Interest Expense	\$ 129,768.25	\$ 118,336.88	\$ 67,138.76	\$ 145,136.72	23%
21-6-00-431.150	Interest Expense-Customer Deposits	\$ 685.11	\$ 750.00	\$ 534.80	\$ 750.00	0%
21-6-00-431.200	Finance Charges/Fees	\$ 26.90	\$ 750.00	\$ 73.13	\$ 750.00	0%
21-6-00-535.000	Hydro Labor	\$ 31,402.74	\$ 35,291.99	\$ 29,058.51	\$ 36,417.50	3%
21-6-00-545.000	Hydro Operating Expenses	\$ 27,351.86	\$ 30,000.00	\$ 20,917.99	\$ 35,000.00	17%
21-6-00549.000	Diesel Operating Expenses	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-555.000	Purchased Power	\$ 1,207,668.63	\$ 1,362,032.73	\$ 650,786.54	\$ 1,304,187.76	-4%
21-6-00-555.100	Sunset Solor Credits	\$ (4,044.23)	\$ (1,000.00)	\$ (4,088.98)	\$ (3,500.00)	250%
21-6-00-555.200	Hydro LIHI Credits	\$ (220,736.99)	\$ (129,132.46)	\$ (102,396.00)	\$ -	0%
21-6-00-574.000	Transmission Plant Maintenance	\$ 4,531.25	\$ 1,500.00	\$ 3,733.41	\$ 5,000.00	233%
21-6-00-580.000	Distribution Labor	\$ 887.76	\$ -	\$ -	\$ -	0%
21-6-00-580.100	Distribution Labor [Internal]	\$ 31,354.66	\$ 9,303.71	\$ 19,893.22	\$ 25,000.00	169%
21-6-00-580.115	Distribution Labor-Contract Base	\$ 621,090.86	\$ 594,880.00	\$ 388,960.00	\$ 594,880.00	0%
21-6-00-580.116	Distribtuion Labor-Contract On Call	\$ 44,000.00	\$ 45,760.00	\$ 29,920.00	\$ 45,760.00	0%
21-6-00-580.117	Distrib Lbr/Equip - DLC OT	\$ 788.91	\$ 2,500.00	\$ 3,677.89	\$ 5,000.00	100%
21-6-00-580.118	Disrib Lbr/Equip - Capital	\$ (70,571.00)	\$ (75,000.00)	\$ (27,919.80)	\$ (35,000.00)	-53%
21-6-00-580.120	Customer Jobs	\$ 155,749.43	\$ 65,000.00	\$ 616,764.32	\$ 350,000.00	438%
21-6-00-580.125	Distrib Lbr/Equip - NDLC			\$ 18,990.00	\$ 25,000.00	0%
21-6-00-580.140	Distrib Lbr/Equip Outages [DLC]	\$ 120,971.09	\$ 95,000.00	\$ 62,342.77	\$ 75,000.00	-21%
21-6-00-580.142	Distrib Lbr/Equip Outages [NDLC]	\$ -	\$ -	\$ 42,776.91	\$ 50,000.00	0%
21-6-00-580.145	Capital Outage Repair	\$ 32.67	\$ -	\$ -	\$ -	0%
21+6-00-580.150	Distribution Labor-GIS	\$ 3,924.00	\$ -	\$ -	\$ -	0%
21-6-00-580.160	Pager	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-580.200	Training / Line Apprentic	\$ 724.62	\$ 500.00	\$ 78.00	\$ 500.00	0%
21-6-00-582.100	Dist Line/ Station Expens	\$ 29,998.18	\$ 2,500.00	\$ 1,100.30	\$ 2,500.00	0%
21-6-00-582.200	Tools	\$ 1,266.38	\$ 1,500.00	\$ 3,175.78	\$ 4,000.00	167%
21-6-00-586.000	Meter Expense	\$ 5,749.04	\$ 10,000.00	\$ 9,383.00	\$ 10,000.00	0%
21-6-00-590.000	Dist. Maint. Labor	\$ 3,205.00	\$ 4,500.00	\$ -	\$ 4,500.00	0%
21-6-00-592.000	Dist. Maint. Structure/Eq	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	0%
21-6-00-593.100	Line Clearing-Employee Labor	\$ 199.35	\$ 4,500.00	\$ 5,956.05	\$ 4,500.00	0%
21-6-00-593.105	Line Clearing/Contractor	\$ 64,296.00	\$ 100,000.00	\$ 53,101.66	\$ 100,000.00	0%
21-6-00-593.110	Line Clearing Contra	\$ (26,756.50)	\$ (25,000.00)	\$ (13,275.42)	\$ (25,000.00)	0%
21-6-00-593.115	Distribution-Maintenance of OH Lines	\$ 57,547.83	\$ 65,000.00	\$ 33,528.18	\$ 60,000.00	-8%
21-6-00-595.000	Dist. Line Transformers	\$ 2,973.04	\$ 2,500.00	\$ 12,348.70	\$ 10,000.00	300%
21-6-00-596.000	Dist. Maint. Street Light	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	0%
21-6-00-598.000	Dist. Maint. Other	\$ -	\$ 250.00	\$ -	\$ 250.00	0%
21-6-00-902.000	Meter Reading Labor	\$ 81,267.18	\$ 83,200.00	\$ 54,400.00	\$ 83,200.00	0%
21-6-00-903.000	Customer Records & Collections	\$ 13,649.34	\$ 30,000.00	\$ 9,700.00	\$ 18,000.00	-40%
21-6-00-904.000	Uncollectable Accounts	\$ 9,536.34	\$ 10,000.00	\$ (3,097.29)	\$ 10,000.00	0%
21-6-00-906.100	Newspaper Ads	\$ 2,487.91	\$ 500.00	\$ 1,214.07	\$ 500.00	0%

BARTON VILLAGE, INC						
ELECTRIC Department						
	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt	
21-6-00-916.200	Misc Sales Exp-RES Incentives	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-920.100	Office Salaries	\$ 95,255.84	\$ 112,666.37	\$ 86,695.22	\$ 115,947.08	3%
21-6-00-920.150	Employee Training	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
21-6-00-920.200	Elected Official Salaries	\$ 756.00	\$ 900.00	\$ 1,038.85	\$ 900.00	0%
21-6-00-920.250	Electric Tax Collector Fees	\$ 1,039.36	\$ 750.00	\$ 300.58	\$ 500.00	-33%
21-6-00-921.100	Supplies	\$ 26,021.87	\$ 24,500.00	\$ 23,626.73	\$ 31,500.00	29%
21-6-00-921.150	Village Reports	\$ -	\$ 75.00	\$ -	\$ 75.00	0%
21-6-00-921.200	Computer Expense	\$ 10,735.41	\$ 8,120.00	\$ 8,528.78	\$ 14,223.72	75%
21-6-00-921.300	Communication Expense	\$ 1,756.67	\$ 7,500.00	\$ 1,103.03	\$ 4,132.70	-45%
21-6-00-921.420	Phone	\$ 1,005.26	\$ 1,250.00	\$ (335.47)	\$ 1,250.00	0%
21-6-00-921.500	Permits, Licenses and Due	\$ 2,241.01	\$ 2,500.00	\$ 2,899.31	\$ 3,000.00	20%
21-6-00-923.100	Outside Services	\$ 25,081.07	\$ 35,000.00	\$ 763.00	\$ 15,000.00	-57%
21-6-00-923.200	Legal Services	\$ 15,548.15	\$ 25,000.00	\$ 1,078.00	\$ 15,000.00	-40%
21-6-00-923.300	VPPSA - Admin Fees	\$ 80,826.23	\$ 107,436.00	\$ 49,535.36	\$ 109,795.00	2%
21-6-00-923.330	VPPSA-GIS Project Fees	\$ 10,997.38	\$ 12,497.00	\$ 8,915.31	\$ 12,820.00	3%
21-6-00-923.335	VPPSA-AMI Project Fees	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-923.350	RES Project Cost	\$ 46,905.14	\$ 70,649.00	\$ 49,685.02	\$ 70,265.00	-1%
21-6-00-923.360	VPPSA Management Services	\$ 93,591.80	\$ 54,995.20	\$ 44,736.66	\$ 5,712.00	-90%
21-6-00-923.400	Audit Services	\$ 22,500.00	\$ 22,400.00	\$ 19,786.81	\$ 23,100.00	3%
21-6-00-924.100	Property Insurance	\$ 11,185.65	\$ 13,607.35	\$ 13,624.26	\$ 13,607.35	0%
21-6-00-924.150	Boiler/Machinery Insurance	\$ 5,598.30	\$ 7,857.88	\$ 5,795.02	\$ 7,857.88	0%
21-6-00-924.200	Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 142.20	0%
21-6-00-924.300	Liability Insurance	\$ 2,833.17	\$ 4,066.27	\$ 4,066.28	\$ 4,066.27	0%
21-6-00-924.500	Vehicle Insurance	\$ 1,479.32	\$ 1,407.54	\$ 1,407.56	\$ 1,407.54	0%
21-6-00-924.600	Unemployment Insurance	\$ 1,064.92	\$ 813.12	\$ 1,363.00	\$ 813.12	0%
21-6-00-924.700	Workers Comp Insurance	\$ 5,455.74	\$ 4,855.00	\$ 5,881.88	\$ 4,855.00	0%
21-6-00-926.100	FICA/MEDI	\$ 13,367.84	\$ 14,526.86	\$ 7,813.90	\$ 14,952.69	3%
21-6-00-926.200	Health Insurance	\$ 38,798.86	\$ 34,891.23	\$ 28,596.88	\$ 63,595.28	82%
21-6-00-926.250	Health Insurance Opt Out	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-926.300	Municipal Retirement	\$ 4,286.71	\$ 9,436.90	\$ 2,920.81	\$ 10,069.59	7%
21-6-00-926.400	Compensated Absences	\$ 18,265.79	\$ 28,131.58	\$ 10,070.99	\$ 28,908.40	3%
21-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 87.16	\$ 222.66	0%
21-6-00-928.000	Regulatory Commission (SQ	\$ 54.98	\$ 350.00	\$ 1,880.00	\$ 1,500.00	329%
21-6-00-930.000	Misc. Expense	\$ 154.38	\$ 150.00	\$ -	\$ 150.00	0%
21-6-00-931.100	Garage Rent	\$ 20,664.00	\$ 21,000.00	\$ 20,664.00	\$ 21,000.00	0%
21-6-00-931.200	Office Rent	\$ 9,516.00	\$ 9,600.00	\$ 9,540.00	\$ 9,600.00	0%
21-6-00-931.300	Railroad Crossing Lease	\$ 1,029.00	\$ 1,100.00	\$ 1,029.00	\$ 1,100.00	0%
21-6-00-933.100	Transportation Equipment	\$ 822.50	\$ 750.00	\$ -	\$ 750.00	0%
21-6-00-933.200	Transportation Mileage	\$ 2,775.51	\$ 2,500.00	\$ 1,325.96	\$ 2,500.00	0%
21-6-00-933.300	Backhoe	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-933.400	Truck Maintenance	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-933.410	Bucket Truck	\$ 1,441.73	\$ -	\$ 465.90	\$ -	0%
21-6-00-933.420	Digger Truck	\$ 4,230.70	\$ 4,500.00	\$ 10,679.74	\$ 4,500.00	0%
21-6-00-933.430	Line Truck	\$ 899.51	\$ -	\$ (90.44)	\$ -	0%
21-6-00-933.440	Meter Truck	\$ -	\$ -	\$ -	\$ -	0%
21-6-00-933.500	Truck Fuel	\$ 927.00	\$ 1,000.00	\$ -	\$ 1,000.00	0%
21-6-00-935.100	Maint of General Plt-Remediation Exp	\$ 44,712.29	\$ 10,000.00	\$ -	\$ 25,000.00	150%
	Total Expenditures	\$ 3,405,503.45	\$ 3,595,972.35	\$ 2,455,547.67	\$ 4,101,275.46	14%
	Total Electric Net Income (Loss)	\$ 435,347.87	\$ (125,516.86)	\$ 637,386.68	\$ (119,746.37)	-5%
	REVENUE REQUIREMENT:					
	Expenses	\$ 3,405,503.45	\$ 3,595,972.35	\$ 2,455,547.67	\$ 4,101,275.46	
	Subtract: Non-Cash Expenses					
	Depreciation Expense	\$ (272,775.75)	\$ (300,000.00)	\$ -	\$ (325,000.00)	
	Gain/Loss on Disposition of Plant	\$ (88,899.89)	\$ -	\$ (1,000.00)	\$ -	
	Add: Non-Expense Cash Requirements					
	Capital Expenditures	\$ 295,788.04	\$ 366,100.00	\$ -	\$ -	
	Debt Service (Principal Payments)	\$ 236,193.71	\$ 245,979.81	\$ 236,193.71	\$ 258,544.33	
	Capital Reserves	\$ -	\$ -	\$ -	\$ -	
	Reserves Transferred to Operating	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE REQUIREMENT	\$ 3,575,809.56	\$ 3,908,052.16	\$ 2,690,741.38	\$ 4,034,819.79	
	ACTUAL REVENUE	\$ 3,840,851.32	\$ 3,470,455.49	\$ 3,092,934.35	\$ 3,981,529.09	
	Less Non-Cash Revenues	\$ (136,530.24)	\$ (137,002.85)	\$ (103,777.00)	\$ (140,680.00)	
	NET CASH INCREASE/(DECREASE)	\$ 128,511.52	\$ (574,599.52)	\$ 298,415.97	\$ (193,970.70)	
	Capital Projects					
	Transco Purchases	\$ -	\$ -	\$ -	\$ -	
	Hydro Upgrades	\$ 81,946.49	\$ 55,000.00	\$ -	\$ -	

BARTON VILLAGE, INC					
ELECTRIC Department	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Tranmission Line Upgrades	\$ -	\$ -	\$ -	\$ -	
Route 5A	\$ 148,436.16	\$ -	\$ -	\$ -	
Transformers	\$ 60,294.57	\$ 75,000.00	\$ -	\$ -	
Distribution Upgrades	\$ 5,110.82	\$ 170,000.00	\$ -	\$ -	
Computer Software	\$ -	\$ 66,100.00	\$ -	\$ -	
Total Capital Projects	\$ 295,788.04	\$ 366,100.00	\$ -	\$ -	

Debt Service Payments (Principal Only)						
21-2-00-221.110	VMBB #4 [Mat: 12/01/2028]	\$ 135,000.00	\$ 145,000.00	\$ 135,000.00	\$ 155,000.00	
21-2-00-221.120	VMBB #5 [Mat: 12/01/2041]	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
21-2-00-231.200	CNB/ Operating [Bullett: 11/01/2026]	\$ 41,193.71	\$ 42,278.49	\$ 41,193.71	\$ 43,544.33	
21-2-00-231.210	Pass/ Hydro [Mat: 09/01/2037]	\$ 10,000.00	\$ 8,701.32	\$ 10,000.00	\$ 10,000.00	
	VMBB - Hydro Upgrades	\$ -	\$ -	\$ -	\$ -	
	Total Debt Service Payments	\$ 236,193.71	\$ 245,979.81	\$ 236,193.71	\$ 258,544.33	

BARTON VILLAGE, INC						
WATER Department						
		2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdg't vs Bdg't
23-4-00-415.100	Materials Sold	\$ 39.15	\$ -	\$ 32.27	\$ -	0%
23-4-00-415.200	Service Bill Labor/Equip	\$ (33.60)	\$ 250.00	\$ 538.00	\$ 250.00	0%
23-4-00-417.100	Taxes/User Fees-Voted	\$ 68,690.82	\$ 68,804.00	\$ 68,833.77	\$ 103,734.00	51%
23-4-00-417.120	Tax & User Fee Interest	\$ 942.39	\$ 1,000.00	\$ 773.62	\$ 1,000.00	0%
23-4-00-417.140	Del Tax Collector's Fees	\$ 1,444.83	\$ 1,500.00	\$ 1,154.54	\$ 1,500.00	0%
23-4-00-417.200	Grant Funds	\$ 23,653.94	\$ -	\$ -	\$ 60,000.00	0%
23-4-00-419.100	Misc. Interest Income	\$ 42.77	\$ 50.00	\$ 33.16	\$ 50.00	0%
23-4-00-419.200	Customer Accounts Penalties	\$ 1,945.67	\$ 1,700.00	\$ 1,074.62	\$ 1,500.00	-12%
23-4-00-421.000	Misc Income	\$ 50.00	\$ -	\$ -	\$ -	0%
23-4-00-421.200	Gains/(Loss) on Disposition of Plan	\$ -	\$ -	\$ -	\$ -	0%
23-4-00-440.100	Water Sales	\$ 235,581.10	\$ 245,167.79	\$ 173,381.18	\$ 258,906.69	6%
	Total Revenues	\$ 332,357.07	\$ 318,471.79	\$ 245,821.16	\$ 426,940.69	34%
24-6-00-403.000	Depreciation Expense	\$ 145,604.01	\$ 180,000.00	\$ -	\$ 150,000.00	-17%
23-6-00-408.300	Water/Sewer User Fee (Prop Tax)	\$ 1,682.99	\$ 1,700.00	\$ -	\$ 1,700.00	0%
23-6-00-431.100	Interest Expense	\$ 11,670.94	\$ 11,997.13	\$ 8,318.85	\$ 11,239.47	-6%
23-6-00-431.200	Finance Charges and Fees	\$ -	\$ 1,500.00	\$ 3.73	\$ 750.00	-50%
23-6-00-580.000	Water Labor-Operations	\$ 91,202.65	\$ 56,576.40	\$ 70,994.63	\$ 58,497.57	3%
23-6-00-580.100	Water Labor-Training	\$ 50.45	\$ 250.00	\$ -	\$ 250.00	0%
23-6-00-580.120	Water Labor-Customer Jobs	\$ -	\$ 200.00	\$ -	\$ 200.00	0%
23-6-00-582.100	Line / Station Expenses	\$ 8,401.37	\$ 10,000.00	\$ 1,622.44	\$ 7,500.00	-25%
23-6-00-582.110	Line/Station Expense-Chemicals	\$ 18,809.48	\$ 20,000.00	\$ 11,642.85	\$ 15,500.00	-23%
23-6-00-582.115	Line/Station Expense-Testing	\$ 3,588.94	\$ 3,500.00	\$ 3,273.47	\$ 4,300.00	23%
23-6-00-582.116	Line/Station Expense-Scada	\$ 5,440.00	\$ 1,500.00	\$ 415.50	\$ 1,500.00	0%
23-6-00-582.200	Water Tools	\$ 1,646.20	\$ 3,100.00	\$ 61.36	\$ 1,850.00	-40%
23-6-00-582.300	Hydrants	\$ 1,905.00	\$ 2,000.00	\$ 1,120.00	\$ 2,000.00	0%
23-6-00-582.320	Reservoir	\$ -	\$ -	\$ -	\$ -	0%
23-6-00-586.000	Water Meters	\$ 2,489.52	\$ 2,500.00	\$ -	\$ 2,500.00	0%
23-6-00-588.100	Distribution Expense-Storm Related	\$ 11,531.93	\$ -	\$ 2,644.32	\$ -	0%
23-6-00-590.000	Water Labor-Maintenance	\$ 4,991.11	\$ 4,587.28	\$ 3,382.13	\$ 4,743.05	3%
23-6-00-592.000	Maintenance of Structures/Equipment	\$ 3,204.85	\$ 7,000.00	\$ 3,900.39	\$ 6,000.00	-14%
23-6-00-594.000	Maint of Water Lines-Materials	\$ 7,962.35	\$ 6,000.00	\$ 248.17	\$ 5,000.00	-17%
23-6-00-902.000	Meter Reading Expense	\$ 1,784.16	\$ 2,000.00	\$ 2,129.05	\$ 2,500.00	25%
23-6-00-904.000	Uncollectable Account	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
23-6-00-920.100	Office Salaries	\$ 9,129.83	\$ 17,897.08	\$ 13,609.22	\$ 18,418.22	3%
23-6-00-920.150	Employee Training	\$ 225.00	\$ 250.00	\$ -	\$ 250.00	0%
23-6-00-920.200	Elected Official Salaries	\$ 756.00	\$ 900.00	\$ 922.11	\$ 900.00	0%
23-6-00-920.250	Tax Collector Fees	\$ 2,084.44	\$ 1,500.00	\$ 1,133.77	\$ 2,530.00	69%
23-6-00-921.100	Office Supplies	\$ 2,104.78	\$ 3,685.13	\$ 4,264.29	\$ 4,852.91	32%
23-6-00-921.150	Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
23-6-00-921.200	Computer Expense	\$ 879.30	\$ 870.00	\$ 1,408.00	\$ 1,515.40	74%
23-6-00-921.300	Communications Expense	\$ -	\$ -	\$ -	\$ 821.51	0%
23-6-00-921.400	Utilities - Electric	\$ 8,319.59	\$ 7,750.00	\$ 6,219.28	\$ 8,300.00	7%
23-6-00-921.420	Utilities-Phone	\$ 1,885.20	\$ 2,000.00	\$ 1,614.23	\$ 2,200.00	10%
23-6-00-921.440	Utilities - Fuel	\$ 6,933.16	\$ 7,000.00	\$ 6,042.37	\$ 7,500.00	7%
23-6-00-921.500	Permits Licenses and Dues	\$ 1,435.54	\$ 1,750.00	\$ 1,322.80	\$ 1,750.00	0%
23-6-00-923.100	Outside Services	\$ 139.00	\$ 1,000.00	\$ 7,042.08	\$ 2,500.00	150%
23-6-00-923.110	Outside Services-Lawn Care	\$ 372.68	\$ 1,415.36	\$ 276.41	\$ 1,438.45	2%
23-6-00-923.360	VPPSA Mgmt Services	\$ 11,580.80	\$ 8,760.00	\$ 7,204.50	\$ 612.00	-93%
23-6-00-923.400	Audit Expense	\$ 1,774.99	\$ 2,400.00	\$ 3,197.92	\$ 2,475.00	3%
23-6-00-924.100	Property Insurance	\$ 1,787.38	\$ 1,796.56	\$ 1,796.56	\$ 1,796.56	0%
23-6-00-924.150	Boiler/Machinery Insurance	\$ 5,548.89	\$ 6,006.93	\$ 4,853.09	\$ 6,006.93	0%
23-6-00-924.200	Pubic Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 142.20	0%
23-6-00-924.300	Liability Insurance	\$ 1,228.77	\$ 1,617.53	\$ 1,617.52	\$ 1,617.53	0%
23-6-00-924.500	Vehicle Insurance	\$ -	\$ -	\$ -	\$ -	0%
23-6-00-924.600	Unemployment Insurance	\$ 1,050.89	\$ 951.68	\$ 951.84	\$ 951.68	0%
23-6-00-924.700	Workers Comp Insurance	\$ 9,903.16	\$ 5,682.33	\$ 6,350.65	\$ 5,682.33	0%
23-6-00-926.100	FICA/MEDI	\$ 8,700.24	\$ 7,175.99	\$ 6,234.29	\$ 7,450.34	4%
23-6-00-926.200	Health Insurance	\$ 1,360.79	\$ 8,044.57	\$ 4,766.15	\$ 12,724.09	58%
23-6-00-926.300	Municipal Retirement	\$ 830.01	\$ 7,175.99	\$ -	\$ 7,450.34	4%
23-6-00-926.400	Compensated Absences	\$ 9,073.05	\$ 12,743.01	\$ 5,380.01	\$ 13,231.19	4%
23-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	\$ -	\$ -	0%
23-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 102.85	\$ 370.30	0%
23-6-00-930.000	Misc Expense	\$ (1.40)	\$ -	\$ -	\$ -	0%
23-6-00-931.200	Office Rent	\$ 1,512.00	\$ 1,550.00	\$ 1,524.00	\$ 1,550.00	0%
23-6-00-931.300	Railroad Crossing Lease	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	0%
23-6-00-931.400	Rent-Vehicles	\$ -	\$ -	\$ -	\$ -	0%
23-6-00-933.200	Transportation Mileage	\$ 73.60	\$ 300.00	\$ 16.17	\$ 250.00	-17%
23-6-00-933.300	Backhoe	\$ -	\$ -	\$ -	\$ -	0%
23-6-00-933.500	Truck Fuel	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditures	\$ 412,974.54	\$ 427,525.16	\$ 199,949.20	\$ 394,067.06	-8%
	Total Water-Net Income(Loss)	\$ (80,617.47)	\$ (109,053.37)	\$ 45,871.96	\$ 32,873.63	-130%

BARTON VILLAGE, INC						
WATER Department						
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt	
REVENUE REQUIREMENT:						
Expenses	\$ 412,974.54	\$ 427,525.16	\$ 199,949.20	\$ 394,067.06		
Subtract: Non-Cash Expenses						
Depreciation Expense	\$ (145,604.01)	\$ (180,000.00)	\$ -	\$ (150,000.00)		
Gain/Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ -		
Add: Non-Expense Cash Requirements						
Capital Expenditures	\$ 17,097.06	\$ 73,200.00	\$ 9,720.25	\$ 109,000.00		
Debt Service (Principal Payments)	\$ 38,967.84	\$ 33,814.18	\$ 38,967.84	\$ 34,784.75		
Capital Reserves	\$ 16,200.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		
Reserves Transferred to Operating	\$ -	\$ -	\$ (9,675.75)	\$ -		
Operating Loss Recovery (Principal)	\$ 11,613.44	\$ 12,506.40	\$ 11,902.31	\$ 12,819.06		
TOTAL REVENUE REQUIREMENT	\$ 351,248.87	\$ 376,045.74	\$ 259,863.85	\$ 409,670.87		
ACTUAL REVENUE	\$ 332,357.07	\$ 318,471.79	\$ 245,821.16	\$ 426,940.69		
NET CASH INCREASE/(DECREASE)	\$ (18,891.80)	\$ (57,573.95)	\$ (14,042.69)	\$ 17,269.82		

Capital Projects/Purchases						
Variable Frequency Drives	\$ 6,576.14	\$ -	\$ -	\$ -		
Chlorine Analyzer	\$ -	\$ -	\$ 9,720.25	\$ -		
Master Flow Meter replacement	\$ 10,520.92	\$ -	\$ -	\$ -		
Electric Service Upgrade	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00		
Mechanical Seals	\$ -	\$ 6,200.00	\$ -	\$ -		
Generator	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00		
ReEpoxy Filters	\$ -	\$ 7,500.00	\$ -	\$ 60,000.00		
Computer Software	\$ -	\$ 10,500.00	\$ -	\$ -		
Total Capital Projects	\$ 17,097.06	\$ 73,200.00	\$ 9,720.25	\$ 109,000.00		

Debt Service Payments (Principal Only)						
23-2-00-221.150	VMBB #4 and #5 [Matures 12/01/2036]	\$ 21,973.39	\$ 16,458.65	\$ 21,973.39	\$ 17,059.60	
23-2-00-221.200	USDA-School St. Bond [Matures 09/01/2056]	\$ 1,641.58	\$ 1,668.27	\$ 1,641.58	\$ 1,695.48	
23-2-00-231.300	USDA 91-17 [Matures 12/20/2050]	\$ 14,798.89	\$ 15,133.28	\$ 14,798.89	\$ 15,475.69	
23-2-00-231.400	VT/ AR2 [Matures 12/01/2040]	\$ 553.98	\$ 553.98	\$ 553.98	\$ 553.98	
	Total Debt Service Pmts less Operating Loan	\$ 38,967.84	\$ 33,814.18	\$ 38,967.84	\$ 34,784.75	
23-2-00-231.200	CNB/Capital Oper Ln [Mat:12/15/2025]	\$ 12,202.28	\$ 15,133.28	\$ 12,202.28	\$ 12,828.01	

Capital Reserves						
Capital Reserve	\$ 12,200.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
Major Repair (Meter Replacement)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		
Backhoe	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		
Total Reserves	\$ 16,200.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		

Operating Loss Recovery						
2014-2015 Operating Loss Recovery Loan (10yr)	\$ 13,139.76	\$ 13,139.76	\$ 13,139.76	\$ 13,139.76		

BARTON VILLAGE, INC						
WASTEWATER Department						
		2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgdt vs Bdgdt
24-4-00-415.100	Materials Sold	\$ -	\$ -	\$ -	\$ -	0%
24-4-00-415.200	Service Bill Labor	\$ 1,830.00	\$ -	\$ -	\$ -	0%
24-4-00-417.100	Taxes/User Fees - Voted	\$ 57,087.86	\$ 65,540.05	\$ 65,555.73	\$ 82,317.90	26%
24-4-00-417.120	Tax and User Fee Interest	\$ 1,122.49	\$ 1,500.00	\$ 813.32	\$ 1,500.00	0%
24-4-00-417.140	Del Tax Collector Fees	\$ 1,283.72	\$ 1,500.00	\$ 1,570.77	\$ 1,500.00	0%
24-4-00-417.200	Grant Funds	\$ 81,696.12	\$ -	\$ -	\$ -	0%
24-4-00-419.100	Misc. Interest Income	\$ 15.45	\$ 100.00	\$ 23.21	\$ 100.00	0%
24-4-00-419.200	Customer Account Penalties	\$ 2,399.45	\$ 2,000.00	\$ 1,334.67	\$ 2,000.00	0%
24-4-00-421.000	Misc. Income	\$ 3,170.00	\$ -	\$ -	\$ -	0%
24-4-00-421.200	Gains/(Loss) on Disposition of Plant Assets	\$ -	\$ -	\$ -	\$ -	0%
24-4-00-440.100	Waste Water Sales	\$ 300,421.52	\$ 373,462.14	\$ 254,943.42	\$ 456,482.76	22%
24-4-00-447.100	Wastewater Sales for ReSale-Glover	\$ 66,016.92	\$ 124,414.78	\$ 82,943.20	\$ 76,044.68	-39%
24-4-00-447.110	Wastewater Sales for ReSale-Glover DS	\$ 465.24	\$ 465.24	\$ 310.16	\$ 465.24	0%
24-4-00-447.115	Wastewater S/fr-Glover Capital Contribution	\$ 11,300.20	\$ 5,350.40	\$ -	\$ -	0%
	Total Revenues	\$ 526,808.97	\$ 574,332.61	\$ 407,494.48	\$ 620,410.58	8%
24-6-00-403.000	Depreciation Expense	\$ 145,383.33	\$ 155,000.00	\$ -	\$ 155,000.00	0%
24-6-00-408.300	Water/Sewer User Fee	\$ 2,832.08	\$ 2,850.00	\$ -	\$ 2,850.00	0%
24-6-00-431.100	Interest	\$ 7,926.35	\$ 7,543.24	\$ 10,594.47	\$ 13,641.70	81%
24-6-00-431.200	Finance Charges and Fees	\$ -	\$ 100.00	\$ 3.61	\$ 100.00	0%
24-6-00-580.000	Sewer Labor-Operations	\$ 111,468.15	\$ 118,686.65	\$ 95,757.99	\$ 150,072.88	26%
24-6-00-580.100	Sewer Line Expenses	\$ 4,962.82	\$ 5,000.00	\$ 831.07	\$ 5,000.00	0%
24-6-00-580.115	Sewer Labor-Training	\$ 7,430.62	\$ 5,000.00	\$ 5,035.69	\$ 7,500.00	50%
24-6-00-580.120	Sewer Labor-Customer Jobs	\$ -	\$ -	\$ -	\$ -	0%
24-6-00-582.100	Station Expenses	\$ 10,250.18	\$ 10,000.00	\$ 7,668.32	\$ 10,000.00	0%
24-6-00-582.110	Sewer Line Expenses-Chemicals	\$ 30,096.36	\$ 30,000.00	\$ 19,607.57	\$ 25,000.00	-17%
24-6-00-582.115	Sewer Line Expenses-Testing	\$ 9,196.15	\$ 9,500.00	\$ 4,109.98	\$ 9,500.00	0%
24-6-00-582.116	Sewer /Line Exp-Scada	\$ 3,032.10	\$ 3,500.00	\$ -	\$ 3,500.00	0%
24-6-00-582.200	Sewer Tools	\$ 524.72	\$ 1,500.00	\$ 286.34	\$ 1,500.00	0%
24-6-00-588.100	Sewer Distribution Maint-Storm Damages	\$ 7,761.18	\$ -	\$ -	\$ -	0%
24-6-00-590.000	Sewer Labor-Maintenance	\$ 3,285.56	\$ 8,364.72	\$ 1,261.44	\$ 8,840.00	6%
24-6-00-592.100	Maintenance of Structures/Equip-Plant	\$ 11,139.14	\$ 10,000.00	\$ 10,231.24	\$ 12,500.00	25%
24-6-00-592.110	Maintenance of Structures/Equip-Lift Stations	\$ 3,980.29	\$ 3,500.00	\$ 2,198.28	\$ 3,500.00	0%
24-6-00-592.120	Maintenance of Structures/Equip-Scada	\$ -	\$ -	\$ 4,064.24	\$ -	0%
24-6-00-594.000	Sewer-Maintenance of Lines Materials	\$ 8,692.68	\$ 7,500.00	\$ 1,285.20	\$ 7,500.00	0%
24-6-00-600.300	Sludge Removal	\$ 25,284.87	\$ 25,000.00	\$ 11,485.00	\$ 25,000.00	0%
24-6-00-610.000	Sludge Disposal	\$ 12,931.66	\$ 15,000.00	\$ 7,901.14	\$ 15,000.00	0%
24-6-00-620.000	Grit Disposal	\$ 1,212.57	\$ 1,200.00	\$ 648.23	\$ 1,200.00	0%
24-6-00-902.000	Meter Reading	\$ 1,851.34	\$ 2,000.00	\$ 2,129.05	\$ 2,500.00	25%
24-6-00-904.000	Uncollectable Account	\$ -	\$ -	\$ -	\$ -	0%
24-6-00-920.100	Office Salaries	\$ 9,020.00	\$ 17,385.73	\$ 13,178.33	\$ 17,891.99	3%
24-6-00-920.150	Employee Training	\$ 655.00	\$ 1,500.00	\$ 158.00	\$ 1,500.00	0%
24-6-00-920.200	Elected Official Salaries	\$ 756.00	\$ 900.00	\$ 921.40	\$ 900.00	0%
24-6-00-920.250	Tax Collector Fees	\$ 1,935.31	\$ 1,500.00	\$ 1,550.30	\$ 1,500.00	0%
24-6-00-921.100	Office Supplies	\$ 3,093.95	\$ 3,565.92	\$ 3,831.65	\$ 4,686.77	31%
24-6-00-921.150	Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
24-6-00-921.200	Computer Expense	\$ 1,273.32	\$ 1,160.00	\$ 2,655.36	\$ 1,830.53	58%
24-6-00-921.300	Communications Expense	\$ -	\$ -	\$ -	\$ 188.56	0%
24-6-00-921.400	Utilities - Electric	\$ 41,313.13	\$ 40,000.00	\$ 29,931.71	\$ 40,000.00	0%
24-6-00-921.420	Utilities - Phone	\$ 1,896.80	\$ 2,500.00	\$ 1,444.03	\$ 2,500.00	0%
24-6-00-921.440	Utilities - Fuel	\$ 6,376.10	\$ 6,500.00	\$ 5,396.96	\$ 6,500.00	0%
24-6-00-921.500	Permits Licenses Dues	\$ 2,703.23	\$ 2,500.00	\$ 1,661.00	\$ 2,500.00	0%
24-6-00-923.100	Outside Services	\$ 7,302.17	\$ 3,000.00	\$ 1,967.55	\$ 3,000.00	0%
24-6-00-923.110	Outside Services-Lawn Care	\$ 3,353.86	\$ 3,849.78	\$ 2,073.10	\$ 3,912.58	2%
24-6-00-923.360	Outside Services-VPPSA Mgmt	\$ 11,206.18	\$ 8,476.00	\$ 6,968.60	\$ 816.00	-90%
24-6-00-923.400	Audit Expense	\$ 1,825.02	\$ 3,200.00	\$ 3,092.81	\$ 3,300.00	3%
24-6-00-924.100	Property Insurance	\$ 1,396.43	\$ 2,429.73	\$ 2,429.72	\$ 2,429.73	0%
24-6-00-924.150	Boiler/Machinery Insurance	\$ 4,335.15	\$ 7,856.35	\$ 5,373.23	\$ 7,856.35	0%
24-6-00-924.200	Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 142.20	0%
24-6-00-924.300	Liability Insurance	\$ 1,915.86	\$ 2,439.57	\$ 2,439.56	\$ 2,439.57	0%
24-6-00-924.500	Vehicle Insurance	\$ -	\$ -	\$ -	\$ -	0%
24-6-00-924.600	Unemployment Insurance	\$ 1,353.76	\$ 1,903.36	\$ 1,903.68	\$ 1,903.36	0%
24-6-00-924.700	Workers Compensation	\$ 18,135.17	\$ 11,364.67	\$ 12,225.63	\$ 11,364.67	0%
24-6-00-926.100	FICA/MEDI	\$ 11,207.69	\$ 12,719.53	\$ 8,277.28	\$ 15,506.62	22%
24-6-00-926.200	Health Insurance	\$ 29,885.52	\$ 50,743.54	\$ 22,677.44	\$ 47,013.51	-7%
24-6-00-926.300	Municipal Retirement	\$ 5,365.07	\$ 11,223.12	\$ 7,826.44	\$ 14,189.06	26%
24-6-00-926.400	Compensated Absences	\$ 15,882.84	\$ 19,831.29	\$ 12,042.58	\$ 23,396.03	18%
24-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	\$ 260.99	\$ 400.00	0%
24-6-00-926.412	Employee Benefits-Phone Allowance	\$ -	\$ -	\$ 280.00	\$ 373.33	0%
24-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 168.83	\$ 788.94	0%
24-6-00-930.000	Misc Expense	\$ -	\$ 500.00	\$ -	\$ 500.00	0%

BARTON VILLAGE, INC						
WASTEWATER Department						
		2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
24-6-00-931.200	Office Rent	\$ 1,464.00	\$ 1,500.00	\$ 1,476.00	\$ 1,500.00	0%
24-6-00-933.400	Rent-Vehicles	\$ 10,395.15	\$ 11,500.00	\$ -	\$ 11,500.00	0%
24-6-00-933.200	Transportation Mileage	\$ 110.98	\$ 300.00	\$ 237.00	\$ 300.00	0%
24-6-00-933.300	Backhoe	\$ -	\$ -	\$ -	\$ -	0%
24-6-00-933.400	Truck Maintenance	\$ 950.98	\$ -	\$ 60.00	\$ 150.00	0%
24-6-00-933.500	Truck Fuel	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditures	\$ 604,471.72	\$ 651,785.40	\$ 337,750.24	\$ 692,534.38	6%
	Total WasteWater-Net Income(Loss)	\$ (77,662.75)	\$ (77,452.79)	\$ 69,744.24	\$ (72,123.80)	-7%
REVENUE REQUIREMENT:						
	Expenses	\$ 604,471.72	\$ 651,785.40	\$ 337,750.24	\$ 692,534.38	
	Subtract: Non-Cash Expenses					
	Depreciation Expense	\$ (145,383.33)	\$ (155,000.00)	\$ -	\$ (155,000.00)	
	Gain/Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ -	
	Add: Non-Expense Cash Requirements					
	Capital Expenditures	\$ 74,343.40	\$ 35,200.00	\$ -	\$ -	
	Debt Service (Principal Payments)	\$ 21,384.64	\$ 19,647.21	\$ 19,647.22	\$ 60,176.20	
	Capital Reserves	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00	
	Reserves Transferred to Operating	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE REQUIREMENT	\$ 577,516.43	\$ 574,332.61	\$ 380,097.46	\$ 620,410.58	
	ACTUAL REVENUE	\$ 526,808.97	\$ 574,332.61	\$ 407,494.48	\$ 620,410.58	
	NET CASH INCREASE/(DECREASE)	\$ (50,707.46)	\$ (0.00)	\$ 27,397.02	\$ 0.00	

Capital Projects/Purchases						
	Plant Upgrades	\$ -	\$ 25,000.00	\$ -	\$ -	
	Perimeter Fencing	\$ 10,300.00	\$ -	\$ -	\$ -	
	Alarm System	\$ 9,449.53	\$ -	\$ -	\$ -	
	Blow-Off Pit & Pumps Rebuild	\$ 54,593.87	\$ -	\$ -	\$ -	
	Computer Software	\$ -	\$ 10,200.00	\$ -	\$ -	
	Total Capital Projects	\$ 74,343.40	\$ 35,200.00	\$ -	\$ -	

Debt Service Payments (Principal Only)						
24-2-00-221-150	VMBB #4 and #5	\$ 8,119.17	\$ 6,081.35	\$ 6,081.36	\$ 6,303.40	
24-2-00-231.320	USDA 92-15	\$ 13,265.47	\$ 13,565.86	\$ 13,565.86	\$ 13,872.80	
24-2-00-231.140	Village/WW Interdepartmental	\$ -	\$ -	\$ -	\$ 40,000.00	
	Total Debt Service Payment	\$ 21,384.64	\$ 19,647.21	\$ 19,647.22	\$ 60,176.20	

Capital Reserves						
	Capital Reserve (taxes)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
	Major Repair (user fees)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
	Backhoe (user fees)	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	
	Total Reserves	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00	

VILLAGE OF BARTON	
SCHEDULE OF RESTRICTED CASH	
For the Period Ended 12/31/24	
Village Department	
<u>Restricted Purpose</u>	12/31/2024
Sidewalks	\$ 70.05
Village Beautification Projects	\$ 940.00
BMB- Roof Drains	\$ 1,619.15
BMB R&R	\$ 24,796.68
Hydrants	\$ 3,579.41
Future Grant Matching	\$ 57,173.09
Pageant Park	\$ 39,575.02
Crystal Lake Outlet	\$ 4,145.85
Barton River Green	\$ 886.23
Barton Ball Field	\$ 1,607.98
Containment [Fuel]Tank	\$ 22,849.65
Capital Reserves	\$ 56,698.74
BMB-Municipal Garage	\$ 20,703.29
Internal Loan to WW	\$ (200,000.00)
Subtotal	\$ 34,645.14
Fire Department Building	\$ 41,363.15
	\$ 76,008.29
Highway Department	
<u>Restricted Purpose</u>	12/31/2024
Municipal Garage (Elm Street)	\$ 35,415.47
Truck	\$ 6,067.99
Skid Steer/Snowblower	\$ 40,371.86
Paving	\$ 195,720.19
Backhoe	\$ 21,333.50
Backhoe	\$ 15,003.91
	\$ 313,912.93
Electric Department	
<u>Restricted Purpose</u>	12/31/2024
Debt Retirement	\$ 6,062.33
Capital Reserve	\$ 6,418.51
Vehicle Savings	\$ 1,017.86
Hydro Plant Improvements	\$ 19,830.48
Backhoe	\$ 2,752.46
	\$ 36,081.64
Water Department	
<u>Restricted Purpose</u>	12/31/2024
Major Repair	\$ 16,170.47
Capital Reserve	\$ 77,355.71
Backhoe	\$ 6,001.18
	\$ 99,527.36
Wastewater Department	
<u>Restricted Purpose</u>	12/31/2024
Major Repairs	\$ 33,797.98
Capital Reserve	\$ 34,922.99
Backhoe	\$ 5,401.04
	\$ 74,122.01

Joint Savings for Backhoe	
12/31/2024	
Electric	\$ 2,751.17
Highway	\$ 15,000.53
Water	\$ 6,001.02
Sewer	\$ 5,400.90
	\$ 29,153.62