

Barton Village, Inc.
Regular Trustees Meeting
Monday, December 23, 2024
6:00 PM
Barton Village Memorial Hall

Agenda

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

ACTION ITEMS:

- D. Minutes from the Regular Board of Trustees Meeting December 9, 2024
- E. Minutes from the Special Board of Trustees Meeting December 11, 2024
- F. Bills and Warrants
- G. 3.2% COL Increase for Non-IBEW Personnel
- H. Financial Reports for Period Ending 11/30/2024
- I. Resolution for Authorized Representative to USDA

DISCUSSION ITEMS:

- J. CY 2025 Budgets
- K. Hydro Facility Upgrade Update
- L. Flood Update
- M. Department Operations Update

OTHER ITEMS:

- N. Other Business

EXECUTIVE SESSION ITEMS:

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

- Q. Adjourn

Upcoming Meetings:

Regular Board Meeting: 01/13/2025

Regular Board Meeting: 01/27/2025

Barton Village, Inc.
Regular Trustees Meeting

Monday, December 9, 2024

6:00 PM

Barton Village Memorial Hall

Attendance: Gina Lyon (Chair), Marilyn Prue (Trustee), Vera LaPorte (Business Manager),
James Coe (Coe + Coe Architecture), David Billado

Agenda

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

Audio recording of this meeting can be found for 30 days following the official approval of these minutes at the next Regular Board of Trustees Meeting on December 23, 2024 at

<https://bartonvt.com/agenda-minutes/>

- A. **Call to Order** – Gina Lyon called the meeting to order at 6:02pm.
- B. **Changes to the Agenda/Additions or Deletions** – Marilyn Prue asked to discuss a small electric rate increase. Vera LaPorte informed her that she intended to address the topic during Item K - Department Operations Updates. Gina Lyon and Marilyn Prue agreed to discuss it then.
- C. **Privilege of the Floor** – None.

ACTION ITEMS:

- D. **Minutes from the Regular Board of Trustees Meeting November 25, 2024** – Gina Lyon made a motion to approve the Minutes from the Regular Board of Trustees Meeting November 25, 2024 as presented. Marilyn Prue seconded. All approved and the motion carried.
- E. **Minutes from the Special Board of Trustees Meeting December 4, 2024** – Gina Lyon made a motion to approve the Minutes from the Special Board of Trustees Meeting December 4, 2024 as presented. Marilyn Prue seconded. All approved and the motion carried.
- F. **Bills and Warrants** – Gina Lyon made a motion to approve the Bills and Warrants as reviewed by Marilyn Prue. Marilyn Prue seconded. All approved and the motion carried.
- G. **2025 Employee Benefit Proposal (Non-IBEW)** – Gina Lyon stated that she had reviewed the Village’s personnel policy and that she could not find any requirement that the Village offer health benefits in line with that of IBEW. Vera LaPorte explained that it was not explicitly stated in the policy, but that it was what the Village had historically done. Marilyn Prue stated that she thought that was what the Village had usually done as well. Gina Lyon asked Marilyn Prue her opinion on the suggested plans and Marilyn Prue stated that even though it was difficult to directly compare the IBEW benefits to the BCBS plans (IBEW includes dental, vision, long/short-

term disability, and life insurance), she thought that the BCBS Gold plan that Amy Braun (Lead Finance/HR) had presented was the closest they were going to get in terms of the expense and deductible. She also explained that the 25% opt-out option for employees who choose not to receive Village health benefits was ultimately less expensive to the Village in the long run. After discussion, Gina Lyon made a motion to approve the BCBS Gold and Delta Dental plans and opt-out option as presented. Marilyn Prue seconded. All approved and the motion carried.

- H. **Municipal Energy Resilience Program (MERP) Grant** – Vera LaPorte reached out to Buildings and General Services (BGS) with additional questions regarding the grant. She explained that the main takeaways were that BGS would allow scope changes as the projects developed if they were deemed unfeasible, and while the Village would not be obligated to install resiliency measures (solar/EV charger), they would be obligated to use the entire grant (see full list of questions/comments at <https://bartonvt.com/wp-content/uploads/2024/12/12.09.2024-Barton-Village-Agenda-for-Regular-Meeting-wBackup.pdf>). Gina Lyon asked to confirm that invoice payments would be monthly instead of at the end of the year, and Vera LaPorte explained it would be as invoices are submitted and could be multiple times per month if necessary.

Marilyn Prue stated that the grant was rather unique in that it did not ask for a percentage match, which could sometimes be a barrier to small municipalities. That, paired with the quick turnaround on payments, made her seriously consider accepting the grant.

Gina Lyon asked Vera LaPorte whether she believed that the projects could be executed by the 12/31/2026 deadline. Marilyn Prue expressed concern that since so many municipalities in the area had also received the MERP grant that they would be in heavy competition for contractors/vendors. Vera LaPorte explained that if contracts were in place by the 12/31/2026 deadline BGS would honor the grant. She also stated that she would like to use some of the grant to hire a project manager to keep them on track as the amount of work involved was intimidating.

James Coe (Coe + Coe Architecture) stated that he is currently helping some municipalities with their MERP grant and that it allows for up to 20% of it to be spent on project management. Gina Lyon stated that she would also be more comfortable with a project manager taking the lead. Marilyn Prue agreed.

Gina Lyon made a motion to approve the Municipal Energy Resilience Program (MERP) Grant of \$303,012.45 as presented. Marilyn Prue seconded. All approved and the motion carried.

DISCUSSION ITEMS:

- I. **Coe + Coe: Barton Motors Site** – James Coe of Coe + Coe Architecture presented the Board with an updated plan for the Barton Motors site. The plan in its current iteration consists of townhomes, apartments, and commercial/retail space. He explained that while ambitious, the project will be constructed in phases and may reduce in size as it develops. Gina Lyon asked what happened to the “big box” store element that had appeared on previous plans. James Coe stated that it was replaced with approximately 30 apartments because of the current housing shortage in the area and believed that Barton’s central location was perfect for housing many local workers.

Gina Lyon wondered about the impact of so many housing units on the Village's water and wastewater infrastructure. Vera LaPorte stated that they would have to investigate it since more had been added since the project had first been introduced.

James Coe stated that it is a years-long project that will require some partnership with the Village, citing flooding concerns with the concrete aqueduct that divides the Barton Motors site from the Circle K. Both Gina Lyon and Vera LaPorte assured him that they were still researching it.

Gina Lyon asked if the apartments were intended to be low-income housing. James Coe stated that to receive federal tax credits/funding for low-income housing the project would have to fall under the local State housing authority (Rural Edge). Rural Edge so far has had no interest in the project, which he believed to be moot because there is a need for more middle-market housing in the area.

Gina Lyon asked about the timeline for construction. James Coe stated that he would like to begin at least pouring concrete for one of the buildings by late 2025 to build momentum, otherwise a 4-5 yearlong project could easily become 10+. Coe + Coe Architecture is currently building a website on the project where the public can stay informed as development begins.

- J. **Flood Update** – For the full timeline of events please visit <https://bartonvt.com/wp-content/uploads/2024/12/12.09.2024-Barton-Village-Agenda-for-Regular-Meeting-wBackup.pdf>

Highlights

- Ball field deed restrictions – None found yet.
- High Street guard rail – Installed 11/27/2024.

Gina Lyon asked if Vera LaPorte had any luck with adding the Doyle Lane pond dredging to the FEMA Disaster Inventory. Vera LaPorte stated that the project has been added, but that there might be another solution that she planned on discussing in Item K – Department Operation Updates.

- K. **Department Operations Updates** – For full list of updates please visit <https://bartonvt.com/wp-content/uploads/2024/12/12.09.2024-Barton-Village-Agenda-for-Regular-Meeting-wBackup.pdf>

Electric

- Tariff rider – Response to PUC is currently under review by the attorney and will be submitted by the 12/11/2024 deadline.
- Rate increase – Steve Farman (VPPSA) is aware of the Village's desire to begin the process of implementing a small rate increase ahead of the hydroelectric project (2-3%) but because most of the VPPSA members are also requesting rate increases his time is very limited. Requesting one now will give the electric utility enough lead time to have it in place by the time the bulk of the hydroelectric project will begin.
- Grattan Line Construction Corp. began working on broadband make-ready work 12/02/2024.

- Disconnection rules – New language pertaining to renters/landlords added to disconnection notices.

Wastewater Department

- Glover Agreement – Sampling began on 12/04/2024 and will continue monthly for the foreseeable future.
- Wastewater project schedule – Mike Mainer with Aldrich & Elliott has supplied the Village with a preliminary project schedule placing the bond vote for the project in May or June. If the bond vote is passed soon enough, funding can be in place to support the lagoon cleanout in 2025. If not, the lagoon cleanout may have to proceed without additional funding.

Water Department

- NOAV dated 11/08/2024 – Letters sent to water customers on 12/05/2024 and certified with the State on 12/06/2024.
- Chief Operator Lucas DiMauro is exploring the idea of blending the water from May Pond with the water from the well, which is a common method of diluting organics/pollutants in public surface water treatment systems. Diluting the sources with each other has the potential to bring both radionuclide and trihalomethane levels within safe limits. He has taken several samples and sent them off for testing. If results are favorable the Doyle Lane project may be abandoned.

Highway Department

- The 2012 International is having trouble with the drive shaft. DPW Utility Worker Garrett Heath will attempt to make the repair while DPW Foreman Andrew Sicard is on vacation 12/09/2024-12/13/2024. If the repair cannot be made in-house it will be taken to Pepin's Truck Repair.

Village

- Vera LaPorte requested that Gina Lyon make a Facebook post about closing the office to walk-ins from 9:00am-9:30am on 12/10/2024 for a staff meeting.

OTHER ITEMS:

- L. **Other Business** – Gina Lyon requested the use of the Barton Memorial Building Hall every second Thursday of each month for the Orleans County Fairgrounds Association's board meetings. She will give Vera LaPorte the signed rental agreement when complete.

Gina Lyon made a motion to enter Executive Session for the purpose of discussing Legal Action: 1 V.S.A. § 313 (a)(1)(E) and Personnel: 1 V.S.A. § 313 (a)(3). Marilyn Prue seconded. All approved and the motion carried.

EXECUTIVE SESSION ITEMS:

- M. **Executive Session - Legal Action: 1 V.S.A. § 313 (a)(1)(E)** – No action taken.
- N. **Executive Session - Personnel: 1 V.S.A. § 313 (a)(3)** – No action taken.

- O. **Adjourn** – Gina Lyon made a motion to adjourn. Marilyn Prue seconded. All approved and the motion carried.

The meeting adjourned at 8:15pm.

Upcoming Meetings:

Regular Board Meeting: 12/23/2024

Regular Board Meeting: 01/13/2025

Regina Lyon, Board of Trustees Chair

Barton Village, Inc.
Special Trustees Meeting

Wednesday, December 11, 2024

4:15 PM

Barton Memorial Building (Back Office)

Attendance: Gina Lyon (Chair), Marilyn Prue (Trustee), Vera LaPorte (Business Manager),
Amy Braun (Lead Finance/HR), Crystal Carrier (VPPSA)

Agenda

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

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- A. Call to Order – Gina Lyon called the meeting to order at 4:18pm.
- B. Changes to the Agenda/Additions or Deletions – None.
- C. Privilege of the Floor – None.

DISCUSSION ITEMS:

- D. 2025 Preliminary Budgets – Marilyn Prue opened discussion by asking whether it was more appropriate for the new salt/sand shed to be moved from the Highway Department to the Village Department and have the Highway Department pay rent for the use, since that was the arrangement for all the other Village-owned properties. Crystal Carrier agreed that it made sense to do so. Marilyn Prue asked if it would then make sense to use the Village Reserve or Garage funds to help pay for the remaining portion of the salt/sand shed project. Crystal Carrier agreed that it was a good idea since the Village Department was currently under budgeted. She had put \$30,000 in the Barton Memorial Building fund for the MERP grant match, but since there is no match, the \$30,000 can be used on the salt/sand shed, reducing the financed amount from \$78,000 to \$48,000.

Highlights:

Highway Department

- Equipment – May need to consider purchasing a new plow truck in 2025. The 2019 Ram currently used by the Wastewater Department and the skid steer may also need replacement within the next few years.
- Plowing – The Village will be plowing all its own roads now instead of utilizing the Town and the State. Marilyn Prue would like the tax increase to be less than

10%, but the cost of plowing the additional roads is not completely known. She also suggested putting the matter of paving in voters' hands.

- VPPSA – Crystal Currier's services will be moved to the Electric Department.

Electric Department

- The service contract with Orleans Electric will increase slightly.
- Debt service for the hydroelectric facility likely won't begin until 2026. A small rate increase will be necessary to prevent falling behind.
- Gina Lyon would like to explore more grant options.

Water Department

- Equipment/Capital Expenses – Refurbishment of filters is estimated to cost \$83,475. A grant has been applied for to pay for this, but the results won't be known until late January. A backup generator is also budgeted at \$40,000.
- Payroll – Underbudgeted for 2024. May need to restructure.
- A small rate increase may need to be implemented.

Wastewater Department

- Inter-departmental Loan – Tax and rate increases will help to repay the \$200,000 loan from the Village Department. Amortization schedule is currently budgeted for 5 years. Marilyn Prue requested it be changed to 7.5 years to reduce the annual cost.
- Glover Agreement – Revenue collected in 2024 was from the 2022 true-up (always trails by 1.5-2 years based on the audit). Revenue for 2023 (collected in 2025) is expected to be less.
- Wastewater Facility Upgrade – Construction likely wouldn't begin until 2026 and neither would bond payments.

Marilyn Prue asked to talk about the \$20,000 the Village had received from the State as part of the Budget Adjustment Act that was currently sitting unused in the Village Reserve fund. She stated that it had to be used on something unrelated to flooding or reimbursable by FEMA and that she would like a plan for its use. Gina Lyon suggested dividing it equally between the departments since every department is in need. Vera LaPorte suggested using it toward the backup generator at the water plant.

The Board will resume budget discussions at the Regular Trustees Meeting on 12/23/2024.

- E. Adjourn – Gina Lyon made a motion to adjourn. Marilyn Prue seconded. All approved and the motion carried. The meeting adjourned at 5:25pm.

Upcoming Meetings:

Regular Board Meeting: 12/23/2024

Regular Board Meeting: 01/13/2025

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: Amy Braun
Date: December 23, 2024
Subject: COL Wage Increase
Agenda: Agenda Item "G"

To implement a 3.2% Cost of living increase for all Barton Village, Inc. employees. IBEW has implemented this change for their employees effective January 2025.

Proposed Motion:

To discuss and vote on a 3.2% COL wage increase for first payroll in January 2025 for all non IBEW employees.

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

Memorandum

To: Barton Village Board of Trustees
From: Crystal Carrier
Date: December 23, 2024
Subject: Financial Reports-period ending 11/30/2024
Agenda: Agenda Item "H"

The unaudited financial reports for the period ending 11/30/2024 [with notes] are attached for your review.

Highlights:

Village:

Cash - \$608,938; Net Village - \$233,500

Due (to)from other Funds: **(\$375,438)**

Net Profit (Loss) to date: \$60,859

- Revenues –
 - CY2024 Tax Revenue added, receipts received in November
 - \$3,403 interest income from WW loan
 - Pageant Park exceeded budget revenues by approximately \$5K
 - Grant Funds pertain to VT Community Foundation [Flood Recovery Resiliency Celebration] and ERAF [\$20K received]
 - Annual Rents received from departments.
- Expenses – \$27,996 or 20.1% overbudget overall (excluding depreciation)
 - Supplies significantly overbudget
 - VPPSA Mgmt fees overbudget [delay in new hire]
 - Insurances – paid in full for CY2024
 - Boiler/Machinery Ins- includes missed pmt from CY 2023
 - Outside Services – repairs to BMB hall bathrooms/septic
 - Village FICA/Medicare/Retirement Expense – needs reallocation to other depts.
 - Storm-Related expenses to be moved to Highway

Highway:

Cash on Hand: \$135,188 [tax receivable received]

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

Net Profit (loss) to date: \$2,722

- Revenues:
 - Tax Revenues added for CY2024 and receipts received in November
 - State Street Aid received in full
- Expenses: 10.3% or \$36K overbudget overall (excluding depreciation)
 - Storm Damages
 - Tools/Equipment
 - Garage Fuel/WS budgeted under “village”
 - Insurances paid in full for CY2024
 - Additional of endorsement for new truck
 - 2nd Installment for Winter Maintenance to Barton Paid
 - Winter Labor – overbudget
 - Backhoe – repairs
 - Winter Sand
 - Summer Paving
 - Roadside Trimming
 - Bridges/Culverts/Storm Drains

Electric:

Cash on Hand: \$81,224

Customer advances on hand due to NEK/Comcast Make-Ready work [\$381k]

LTD to total Assets Ratio: 42.0%

Net Profit: \$221,767 (unadjusted)

Estimate Net Profit (Loss) as Adjusted: **(\$57,182)**

- Revenues:
 - Sales: On-Budget
 - Customer Jobs: overbudget, includes Comcast/NEK
 - Misc Revenues: includes sale of scrap metal; VERT reimbursement, Ck Fees
 - Pole Attachment Application Fees – additional ride-outs for NEK
- Expenses: 12.5% or 379K overbudget overall (unadjusted and excluding depreciation); 21.8% or \$658K overbudget overall (adjusted and excluding depreciation)
 - Gross Revenue Tax – annual exp paid
 - Line Transformers overbudget
 - VPPSA Expenses for Nov pending – Power settlement for Oct/Nov, Operations & Mgmt Fees for Nov
 - Labor for outages – overbudget
 - Insurances – paid in full for CY2024
 - 2024 VHB Contract Supplement added

Water:

Cash on Hand: \$39,613 [tax receivables received in November]

LTD to total Assets Ratio: 21.1%

Net Profit (loss) to date: \$37,818

- Revenues:
 - Water sales slightly underbudget [rate increase not implemented until May/Jun]
 - Tax Revenues entered for CY2024
- Expenses overall – \$24,615 or 10.8% overbudget (excluding depreciation)
 - Labor – overbudget by approx. 66.4% or \$34K
 - Storm Related
 - Meter Reading
 - Office Supplies
 - Computer Expenses
 - Outside Services – Repairs at facility
 - Insurances paid in full for CY2024
 - Backhoe Repairs

Wastewater:

Cash on Hand \$119,413 [tax receivables received in November]

LTD to total Assets Ratio: 17.6%

Net Profit (loss) to date: \$83,761

- Revenues:
 - Wastewater sales underbudget [rate increase not implemented until Apr]
 - Segregated Glover revenue from general user fees for clarity
 - Wastewater tax/assessment revenues added for CY2024
- Expenses overall 10.4% or \$47K underbudget (excluding depreciation)
 - Overbudget items:
 - Training costs
 - Interest Expense (includes \$3,403 for interest to Village not budgeted)
 - Structures & Equipment
 - Computer expense – new PC
 - Insurances paid in full for CY2024
 - Meter Reading
 - Office Supplies
 - Outside Services

Proposed Motion:

Motion to accept the unaudited financial reports for the period ending 11/30/2024 as presented.

VILLAGE			
Balance Sheet			
For Period Ending:		November 30, 2024	
Account	Description	Balance	Notes
12-1-00-012.000	General Checking	\$ 608,938.14	<i>Net Village: \$233,500</i>
12-1-00-012.050	Due to / From (CASH)	\$ (375,437.67)	
12-1-00-107.000	CWIP	\$ -	
12-1-00-107.050	CWIP- Del. Tax Property	\$ -	
12-1-00-108.000	Accumulated Depreciation	\$ (354,953.07)	
12-1-00-128.000	Deferred Outflows-Pension	\$ 15,824.00	
12-1-00-130.120	Community / Backhoe	\$ -	
12-1-00-130.130	Community / Capital Reser	\$ 70,090.07	<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	\$ 10,269.61	<i>tax receivables received in Nov</i>
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	\$ 41,406.67	
12-1-23-390.000	General Structures and Equip-CG	\$ 16,640.40	
Total Assets		\$ 1,287,952.36	
12-2-00-221.130	VT Municipal LN/2015 Ford	\$ -	
12-2-00-228.000	Deferred Inflows-Pension	\$ 14,276.00	
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	\$ 22,074.83	
12-2-00-232.300	Accounts Payables-Tax Collector	\$ -	
12-2-00-233.000	Net Pension Liability	\$ 39,648.00	
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	\$ 4,748.29	
12-2-00-242.410	VT State Withholding Tax	\$ 2,588.34	<i>Pmt pending in December</i>
12-2-00-242.420	FICA/MEDI Withholding Tax	\$ 6,936.22	<i>Pmt pending in December</i>
12-2-00-242.430	Municipal Retirement With	\$ 6,998.18	<i>Pmt pending in December</i>
12-2-00-242.440	Health Insurance Withhold	\$ 351.02	<i>Pmt pending in December</i>
12-2-00-242.450	Union Dues Withholding	\$ 403.25	<i>Pmt pending in December</i>
12-2-00-242.460	Child Support Withholding	\$ 136.00	<i>Pmt pending in December</i>
12-2-00-242.465	Childcare Withholding	\$ 300.21	<i>Pmt pending in December</i>
12-2-00-242.470	Employee Savings Withhold	\$ -	
12-2-00-242.500	Accrued Tax Attorney Fees	\$ (461.46)	
12-2-00-253.100	Deferred Grant Funds	\$ -	
12-2-21-235.100	Key Deposits	\$ 100.00	
12-2-23-252.000	Community Garden	\$ 4,259.38	
12-2-31-235.100	Pageant Park Deposits	\$ 4,950.00	
12-3-00-000.000	Fund Balance	\$ -	
12-3-00-215.000	Appropriated Earning	\$ 266,474.87	
12-3-00-216.000	Unappropriated Earnings	\$ 852,651.44	

VILLAGE			
Balance Sheet			
For Period Ending:		November 30, 2024	
Account	Description	Balance	Notes
		\$ 1,227,093.07	
Current Year Net Income (Loss)		\$ 60,859.29	
Total Liabilities & Earnings		\$ 1,287,952.36	
Variance		\$ -	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		November 30, 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 Assessment Fees	\$ 72,578.42	\$ 72,516.86	100%	
12-4-00-417.110	PILOT	\$ -	\$ -	0%	
12-4-00-417.112	PILOT - Electric	\$ 13,125.00	\$ 13,125.00	100%	Annual
12-4-00-417.114	PILOT - StatePark/Dam/Riv	\$ 4,795.00	\$ 4,795.68	100%	Pmt rec'd in November
12-4-00-417.120	Tax and User Fee Interest	\$ 750.00	\$ 296.74	40%	
12-4-00-417.140	Del Tax Collector Fees	\$ 550.00	\$ 278.78	51%	
12-4-00-417.200	Grant Funds	\$ -	\$ 35,000.00	0%	Vermont Community Foundation/ERAF
12-4-00-417.250	State Street Aid	\$ -	\$ -	0%	
12-4-00-419.100	Misc. Interest Income	\$ 250.00	\$ 96.50	39%	
12-4-00-419.400	Bond/Note Interest Income	\$ -	\$ 3,402.78	0%	Interest from WW loan [2QTR/3QTR]
12-4-00-421.000	Misc. Income	\$ -	\$ 941.00	0%	SQRP transfer
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	\$ 21,576.00	100%	Annual
12-4-13-454.121	Garage Rent-Electric	\$ 20,664.00	\$ 20,664.00	100%	Annual
12-4-15-421.000	FD/Engine House Misc Income	\$ 1,980.00	\$ 1,815.00	92%	
12-4-21-421.000	Misc Income	\$ -	\$ -	0%	
12-4-21-454.121	BMB Rent-Electric	\$ 9,516.00	\$ 9,540.00	100%	Annual
12-4-21-454.123	BMB Rent- Water	\$ 1,512.00	\$ 1,524.00	101%	Annual
12-4-21-454.124	BMB Rent-Sewer	\$ 1,464.00	\$ 1,476.00	101%	Annual
12-4-21-454.200	BMB Rent	\$ 3,000.00	\$ 2,875.00	96%	
12-4-21-454.300	BMB Rent- Misc.	\$ 200.00	\$ 550.00	275%	
12-4-23-417.200	Grant Funds-Comm Garden	\$ 2,500.00	\$ -	0%	
12-4-31-421.000	P.Park Revenue	\$ 32,000.00	\$ 37,619.90	118%	exceeded budget
12-4-41-421.000	Ballfield Revenue	\$ -	\$ -	0%	
12-4-51-421.000	Barton River Green Revenues	\$ -	\$ -	0%	
Total Revenues		\$ 197,496.42	\$ 228,093.24	115%	
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	\$ -	\$ 1,068.11	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	\$ 55.83	22%	
12-6-00-596.000	Dist Maint-Str Light Usag	\$ 8,500.00	\$ 7,195.49	85%	
12-6-00-700.100	Village DPW Labor	\$ -	\$ -	0%	
12-6-00-906.100	Newspaper Ads	\$ 500.00	\$ 458.57	92%	
12-6-00-920.100	Office Salaries	\$ 11,249.59	\$ 10,688.93	95%	
12-6-00-920.150	Employee Training	\$ 100.00	\$ 263.51	264%	
12-6-00-920.200	Elected Official	\$ 900.00	\$ 913.82	102%	Annual
12-6-00-920.250	Tax Collector Fees	\$ 1,150.00	\$ 943.10	82%	
12-6-00-921.100	Supplies	\$ 2,303.65	\$ 4,083.71	177%	overbudget
12-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
12-6-00-921.200	Computer Expense	\$ 580.00	\$ 262.65	45%	
12-6-00-921.500	Permits Licenses and Dues	\$ 75.00	\$ 73.87	98%	
12-6-00-923.100	Outside Services	\$ 1,250.00	\$ 797.61	64%	
12-6-00-923.200	Legal Services	\$ 1,500.00	\$ 2,186.65	146%	
12-6-00-923.360	VPPSA Management	\$ 5,500.00	\$ 5,258.50	96%	1 month pending
12-6-00-923.400	Audit Services	\$ 1,000.00	\$ 1,961.23	196%	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		November 30, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
12-6-00-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-00-924.150	Boiler/Machinery Insuranc	\$ 6,891.86	\$ 6,808.13	99%	<i>includes missed pmt for CY2023</i>
12-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 142.20	100%	<i>paid in full for CY2024</i>
12-6-00-924.300	Liability Insurance	\$ 87.32	\$ 87.32	100%	<i>paid in full for CY2024</i>
12-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
12-6-00-924.500	Vehicle Insurance	\$ 703.77	\$ 703.76	100%	<i>paid in full for CY2024</i>
12-6-00-924.600	Unemployment Insurance	\$ 204.16	\$ 204.20	100%	<i>paid in full for CY2024</i>
12-6-00-924.700	Workers Comp Insurance	\$ 1,219.00	\$ 1,336.86	110%	<i>paid in full for CY2024</i>
12-6-00-926.100	FICA/MEDI	\$ 1,425.78	\$ 12,017.30	843%	<i>needs reallocation</i>
12-6-00-926.200	Health Insurance	\$ 4,512.76	\$ 1,143.87	25%	
12-6-00-926.300	Municipal Retirement	\$ 1,258.04	\$ 9,170.34	729%	<i>needs reallocation</i>
12-6-00-926.400	Compensated Absences	\$ 3,433.77	\$ 1,446.57	42%	
12-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	0%	
12-6-00-926.415	Childcare Tax Expense	\$ -	\$ 381.77	0%	
12-6-00-930.000	Misc. Expense	\$ -	\$ 0.32	0%	
12-6-00-930.100	Misc. Expense-Storm Related	\$ -	\$ 17,235.00	0%	<i>\$15K to be moved to Highway</i>
12-6-00-930.210	Misc. Expense-VCF Grant	\$ -	\$ 7,640.00	0%	<i>offset by VCF grant revenue</i>
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	\$ 229.74	15%	
12-6-00-933.500	Truck Fuel	\$ 1,800.00	\$ -	0%	
12-6-13-710.400	Garage Supplies	\$ 2,824.00	\$ 175.97	6%	
12-6-13-921.400	Garage - Electric	\$ -	\$ -	0%	
12-6-13-921.420	Garage Utilities/Misc	\$ -	\$ (220.05)	0%	
12-6-13-921.440	Garage - Heating Fuel	\$ 3,500.00	\$ -	0%	<i>included in Highway budget</i>
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	\$ 299.72	100%	<i>1st/2nd/3rd qtrs paid</i>
12-6-15-408.300	FD/Engine Hs Wr/Swr User Fee	\$ -	\$ 446.71	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	\$ 479.20	100%	<i>paid in full for CY2024</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 Assessment	\$ 1,900.00	\$ 46.64	2%	
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	\$ 7,408.17	87%	
12-6-21-921.400	Utilities - Electric	\$ 3,900.00	\$ 2,934.96	75%	
12-6-21-921.420	Utilities - Phone	\$ 5,500.00	\$ 4,936.07	90%	
12-6-21-921.440	Utilities - Fuel	\$ 13,000.00	\$ 9,127.03	70%	
12-6-21-921.460	Utilities - Water/Sewer	\$ 1,800.00	\$ 1,062.55	59%	
12-6-21-923.100	Outside Services	\$ 3,000.00	\$ 6,249.24	208%	<i>BMB bathroom repairs</i>
12-6-21-923.110	Lawn Care	\$ 396.30	\$ 310.64	78%	
12-6-21-923.200	BMB Legal	\$ 250.00	\$ -	0%	
12-6-21-924.100	Property Insurance	\$ 7,557.04	\$ 7,557.04	100%	<i>paid in full for CY2024</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%	
12-6-22-921.400	Village Common- Electric	\$ 250.00	\$ 239.11	96%	
12-6-22-921.460	Utilities- Water/Sewer	\$ 100.00	\$ -	0%	
12-6-22-923.110	Lawn Care	\$ 509.53	\$ 399.42	78%	

VILLAGE					
Profit & Loss Statement					
For Period Ending:		November 30, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
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	\$ 1,132.89	103%	
12-6-31-700.100	DPW Labor	\$ 2,888.63	\$ 2,798.13	97%	
12-6-31-710.400	Misc. Supplies	\$ 3,500.00	\$ 3,096.99	88%	
12-6-31-920.300	Caretaker Labor	\$ 7,400.00	\$ 8,243.16	111%	
12-6-31-921.400	Utilities - Electric	\$ 2,500.00	\$ 1,017.27	41%	
12-6-31-921.420	Utilities - Phone	\$ 2,500.00	\$ 3,459.71	138%	
12-6-31-921.460	Utilities - Water/Sewer	\$ 1,500.00	\$ 2,000.79	133%	
12-6-31-923.100	Outside Services-Pageant Park	\$ 1,500.00	\$ 988.45	66%	
12-6-31-923.110	Lawn Care	\$ 1,698.43	\$ 1,331.39	78%	
12-6-31-924.100	Property Insurance	\$ 221.38	\$ 221.40	100%	<i>paid in full for CY2024</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	\$ -	\$ 146.85	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	\$ 70.22	108%	
12-6-41-700.100	DPW Labor	\$ 200.00	\$ 484.68	242%	
12-6-41-921.400	Utilities - Electric	\$ 325.00	\$ 173.44	53%	
12-6-41-921.460	Utilities - Water/Sewer	\$ 500.00	\$ 531.53	106%	
12-6-41-923.110	Lawn Care	\$ 1,415.36	\$ 1,109.48	78%	
12-6-41-924.100	Property Insurance	\$ 16.40	\$ 16.40	100%	<i>paid in full for CY2024</i>
12-6-41-930.000	Misc. Expense	\$ -	\$ 1,517.37	0%	<i>\$1,517 repairs to ballfield</i>
12-6-51-921.460	Utilities - Water/Sewer	\$ 200.00	\$ 186.22	93%	
12-6-51-923.110	Lawn Care	\$ 339.69	\$ 266.29	78%	
12-6-51-924.100	Property Insurance	\$ -	\$ -	0%	
12-6-51-930.000	Misc. Expense	\$ -	\$ -	0%	
Total Expenses		\$ 176,396.42	\$ 167,233.95	95%	
Net Income (Loss)		\$ 21,100.00	\$ 60,859.29	288%	

HIGHWAY			
Balance Sheet			
For Period Ending:		November 30, 2024	
Account	Description	Balance	Notes
13-1-00-012.050	Due to / From (CASH)	\$ 135,187.86	<i>tax receivables received</i>
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	\$ 15,004.98	
13-1-00-130.130	CNB/Capital Reserve	\$ 263,528.91	
13-1-00-143.100	Other A/R	\$ -	
13-1-00-143.200	Taxes Receivable	\$ 33,853.06	
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		\$ 1,507,950.70	
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	\$ 201,011.53	
13-2-00-231.235	Ally Municipal Lease	\$ -	
13-2-00-231.700	VEDA/Bridge 20 and 58	\$ 65,310.00	
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	\$ -	
13-2-00-253.100	Deferred Revenue-Grants	\$ -	
13-2-00-253.400	Deferred Revenue-Misc	\$ 19,647.80	
13-3-00-000.000	Fund Balance	\$ -	
13-3-00-215.000	Appropriated Earnings	\$ 326,532.14	
13-3-00-216.000	Unappropriated Earnings	\$ 873,978.06	
		\$ 1,505,178.63	
Current Year Net Income (Loss)		\$ 2,772.07	
Total Liabilities & Earnings		\$ 1,507,950.70	
Variance		\$ -	

HIGHWAY					
Profit & Loss Statement					
For Period Ending: November 30, 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	\$ 358,179.90	\$ 357,926.27	100%	
13-4-00-417.120	Interest - Delinquent Tax Collections	\$ -	\$ 1,421.14	0%	
13-4-00-417.140	Delinquent Tax Collector Fees	\$ -	\$ 1,443.23	0%	
13-4-00-417.200	Grant Funds	\$ 204,049.00	\$ 4,459.98	2%	<i>FEMA Balance of Jul23 Flood Oblig</i>
13-4-00-417.250	State Street Aid	\$ 44,484.00	\$ 19,647.84	44%	<i>portion of CY2024 received in CY2023</i>
13-4-00-419.100	Interest Income	\$ 110.00	\$ 113.95	104%	
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	\$ 385,783.41	64%	
13-6-00-403.000	Depreciation Expense	\$ 83,000.00	\$ -	0%	
13-6-00-431.100	Interest Expense	\$ 17,343.18	\$ 11,884.28	69%	
13-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ 773.46	773%	<i>late fees</i>
13-6-00-580.200	Employee Training	\$ 300.00	\$ 75.00	25%	
13-6-00-710.150	Road Signs	\$ 500.00	\$ 1,732.38	346%	
13-6-00-710.170	Sidewalk Expense	\$ -	\$ 84.90	0%	
13-6-00-710.200	Bridges/Culverts/Roads/StormDam	\$ 1,000.00	\$ 28,068.65	2807%	<i>storm damage costs, moving costs from Village in Dec</i>
13-6-00-710.250	Guardrails/Fence	\$ -	\$ -	0%	
13-6-00-710.400	Garage Supplies	\$ 5,500.00	\$ 7,011.56	127%	
13-6-00-710.450	Highway Tools/Safety	\$ 2,000.00	\$ 3,189.42	159%	
13-6-00-906.100	Newspaper Ads	\$ 200.00	\$ 200.82	100%	
13-6-00-920.100	Office Labor	\$ 11,249.59	\$ 10,633.61	95%	
13-6-00-920.115	Employee Training	\$ -	\$ -	0%	
13-6-00-920.150	Employee Training	\$ -	\$ 114.51	0%	
13-6-00-920.200	Elected Official	\$ 900.00	\$ 913.82	102%	<i>Annual</i>
13-6-00-920.250	Tax Collector Fees	\$ 3,600.00	\$ 4,665.59	130%	
13-6-00-921.100	Supplies	\$ 2,303.65	\$ 2,581.89	112%	<i>Over-budget</i>
13-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
13-6-00-921.200	Computer Expense	\$ 870.00	\$ 262.65	30%	
13-6-00-921.300	Communication Expense	\$ 1,500.00	\$ 1,074.98	72%	
13-6-00-921.400	Utilities - Electric	\$ 2,220.00	\$ 1,686.06	76%	
13-6-00-921.420	Utilities - Phone/Internet	\$ 2,100.00	\$ 1,438.04	68%	
13-6-00-921.440	Utilities - Fuel	\$ -	\$ 3,840.70	0%	<i>budgeted under "village"</i>
13-6-00-921.460	Utilities - Water/Sewer	\$ -	\$ 1,970.65	0%	<i>budgeted under "village"</i>
13-6-00-921.500	Permits	\$ 750.00	\$ 73.87	10%	
13-6-00-923.100	Outside Services	\$ 1,500.00	\$ 1,063.61	71%	<i>Brookfield, StFire, \$3,700 to recode to Storm Dam</i>
13-6-00-923.200	Highway Legal	\$ 1,500.00	\$ 897.50	60%	
13-6-00-923.360	VPPSA Management	\$ 5,500.00	\$ 5,258.50	96%	<i>1 month pending</i>
13-6-00-923.400	Audit	\$ 2,400.00	\$ 1,961.23	82%	
13-6-00-924.100	Property Insurance	\$ 1,130.60	\$ 1,130.60	100%	<i>paid in full for CY 2024</i>
13-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 142.20	100%	<i>paid in full for CY 2024</i>
13-6-00-924.300	Liability Insurance	\$ 2,076.31	\$ 2,076.32	100%	<i>paid in full for CY 2024</i>
13-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
13-6-00-924.500	Vehicle/Equip Insurance	\$ 2,943.69	\$ 3,581.68	122%	<i>paid in full for CY2024, new truck endorsement</i>
13-6-00-924.600	Unemployment Insurance	\$ 2,199.69	\$ 1,649.28	75%	
13-6-00-924.700	Workers Comp Insurance	\$ 13,134.00	\$ 13,794.98	105%	<i>paid in full for CY 2024</i>
13-6-00-926.100	FICA/MEDI	\$ 9,817.20	\$ 6,641.55	68%	
13-6-00-926.200	Health Insurance	\$ 24,161.23	\$ 22,877.52	95%	
13-6-00-926.250	Health Insurance-Opt Out	\$ 5,491.59	\$ 6,167.92	112%	
13-6-00-926.300	VMERS	\$ 8,662.24	\$ 10,095.58	117%	
13-6-00-926.400	Compensated Absenses	\$ 21,897.35	\$ 14,606.40	67%	
13-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ 265.00	0%	
13-6-00-926.415	Childcare Tax Expense	\$ -	\$ 273.51	0%	
13-6-00-931.100	Garage Rent	\$ 21,612.00	\$ 21,576.00	100%	<i>paid in full</i>
13-6-00-931.400	Vehicle Rents	\$ -	\$ -	0%	
13-6-00-933.200	Mileage	\$ -	\$ 51.09	0%	
13-6-00-933.300	Backhoe	\$ 1,500.00	\$ 4,737.91	316%	

HIGHWAY					
Profit & Loss Statement					
For Period Ending:		November 30, 2024			
13-6-00-933.310	Skid Steer	\$ 2,500.00	\$ 835.31	33%	
13-6-00-933.400	Truck Maintenance	\$ 150.00	\$ -	0%	
13-6-00-933.403	Truck 2 [2024 GMC Sierra 3500]		\$ 1,679.88	0%	
13-6-00-933.405	Truck 5 [F550 Dump]	\$ 4,000.00	\$ 1,532.20	38%	
13-6-00-933.406	Truck 6 [4200 Int'l Dump]	\$ 4,000.00	\$ 584.71	15%	
13-6-00-933.500	Fuel	\$ 6,500.00	\$ 8,338.88	128%	
13-6-11-700.100	DPW Labor-Winter	\$ 16,703.33	\$ 21,199.92	127%	<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	\$ 5,289.71	353%	<i>overbudget</i>
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	\$ 53,777.93	126%	
13-6-12-700.120	Pager On-Call	\$ 7,011.68	\$ 8,898.12	127%	
13-6-12-710.120	Road Paving	\$ 15,000.00	\$ 21,986.21	147%	<i>overbudget</i>
13-6-12-710.130	Road Cleaning	\$ 3,500.00	\$ 8.52	0%	
13-6-12-710.140	Road Marking	\$ 9,500.00	\$ 3,825.00	40%	<i>pending HSIP grant reimbursement</i>
13-6-12-710.160	Roadside/Trimming	\$ 3,500.00	\$ 4,477.66	128%	<i>overbudget</i>
13-6-12-710.200	Bridges/Culverts/Storm Drains	\$ 1,250.00	\$ 5,400.00	432%	<i>overbudget</i>
13-6-12-930.000	Summer Misc.	\$ -	\$ -	0%	
Total Expenses		\$ 461,645.95	\$ 383,011.34	83%	
Net Income (Loss)		\$ 145,176.95	\$ 2,772.07	2%	

ELECTRIC			
Balance Sheet			
For Period Ending: November 30, 2024			
Account	Description	Balance	Notes
21-1-00-012.000	Electric Checking	\$ -	
21-1-00-012.050	Due to / From (CASH)	\$ 81,223.74	
21-1-00-012.100	Cash UB Clearing	\$ -	
21-1-00-012.101	Electric Cash Clearing	\$ (122.94)	
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	\$ 94,442.97	<i>Hydro projects</i>
21-1-00-108.000	Accumulated Depreciation	\$ (6,788,432.35)	
21-1-00-128.000	Defered Outflows-Pension	\$ 16,755.00	
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	\$ 1,299,578.96	
21-1-00-129.200	US Bank/Bond 4 Cont Resev	\$ 379,171.05	
21-1-00-129.210	US Bank/Interest A/C	\$ 10,570.95	
21-1-00-129.220	US Bank/1998 Bond Princip	\$ 15,984.44	
21-1-00-130.100	CNB/Vehicle Savings	\$ 1,017.98	
21-1-00-130.120	CNB / Backhoe	\$ 2,752.81	
21-1-00-130.200	TD Bank/Debt Retirement	\$ 6,063.09	
21-1-00-130.300	Community/Hydro Proj Hold	\$ 19,835.36	
21-1-00-130.500	CNB/Capital Reserve	\$ 6,419.30	
21-1-00-142.100	Accts Rec / Utility	\$ 360,199.13	
21-1-00-142.200	Accts Rec / Service Bills	\$ 13,412.33	
21-1-00-142.300	Unbilled Revenue	\$ -	
21-1-00-143.100	Other A/R	\$ 8,359.21	<i>Consolidated \$8,359</i>
21-1-00-143.210	Tax Collections-AR	\$ 7,509.79	
21-1-00-144.000	Allowance for Doubtful Ac	\$ (20,000.00)	
21-1-00-154.100	Inventory / Materials	\$ 238,906.10	
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	\$ 1,045,093.69	
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:		November 30, 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		\$ 6,411,660.51	
21-2-00-221.100	Vt Municipal Bond #3	\$ -	<i>total debt = 42.0% total assets</i>
21-2-00-221.110	Vt Municipal Bond #4	\$ 640,000.00	
21-2-00-221.120	Vt Municipal Bond #5	\$ 1,305,000.00	
21-2-00-228.000	Defered Inflows-Pension	\$ 15,116.00	
21-2-00-231.000	Notes Payable	\$ -	
21-2-00-231.200	CNB/ 900k Operating	\$ 607,914.22	
21-2-00-231.210	Pass./ Hydro Electric Loan	\$ 115,457.84	
21-2-00-232.100	Accounts Payable	\$ -	
21-2-00-232.200	Overbill Refunds Payable	\$ 53,912.23	
21-2-00-233.000	Net Pension Liability	\$ 154,951.00	
21-2-00-235.100	Customer Deposits	\$ 30,009.65	
21-2-00-235.150	Customer Deposit Interest	\$ -	
21-2-00-242.000	Accrued Payroll	\$ -	
21-2-00-242.100	VT Sales Tax	\$ 2,361.32	
21-2-00-242.200	EEC Accrual	\$ 25,646.80	
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	\$ 380,904.85	
21-2-00-254.000	Other Regulatory Liabilities	\$ 108,119.00	<i>VHB Contract</i>
21-3-00-000.000	Fund Balance	\$ -	
21-3-00-215.000	Appropriated Earnings	\$ 36,062.84	
21-3-00-216.000	Unappropriated Earnings	\$ 2,707,822.72	
		\$ 6,189,893.65	
Current Year Net Income (Loss)		\$ 221,766.86	
Total Liabilities & Earnings		\$ 6,411,660.51	
Variance		\$ -	

ELECTRIC					
Profit & Loss Statement					
For Period Ending: November 30, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
21-4-00-415.100	Materials Sold	\$ 15,000.00	\$ 9,032.08	60%	
21-4-00-415.200	Service Bill Labor/ Equip	\$ 20,000.00	\$ 118,304.40	592%	Comcast/NEK MR work/New Services
21-4-00-415.300	Service Revenue-Contractor L/M	\$ 12,500.00	\$ 458,827.45	3671%	Comcast/NEK MR work
21-4-00-417.140	Del Tax Collector Fees	\$ 750.00	\$ 231.81	31%	
21-4-00-417.200	FEMA Aid	\$ -	\$ 1,876.75	0%	2022 Storm Elliott Cat Z pmt
21-4-00-419.100	Interest Income	\$ 15,000.00	\$ 18,264.07	122%	
21-4-0-419.120	Interest Income-Elect Tx	\$ 250.00	\$ 390.65	156%	
21-4-00-419.200	Customer Account Penalties	\$ 15,000.00	\$ 12,606.86	84%	
21-4-00-419.400	Bond Interest	\$ -	\$ -	0%	
21-4-00-419.500	Transco Settlement (on bill)	\$ 67,500.64	\$ 53,422.74	79%	
21-4-00-419.510	Interest Inc-Transco Dire	\$ 420.00	\$ 314.33	75%	
21-4-00-419.520	Interest Inc-Transco NUOp	\$ 1,000.00	\$ 3,470.65	347%	
21-4-00-419.600	VELCO Dividend (check)	\$ 8,672.00	\$ 6,490.86	75%	
21-4-00-421.000	Misc. Income	\$ 250.00	\$ 6,630.20	2652%	\$4,170 Scrap Metal; \$2,160 VERT
21-4-00-421.100	Transco Net Credit (principal)	\$ 137,002.85	\$ 103,777.00	76%	
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	\$ 2,084,877.68	88%	
21-4-00-440.150	Residential Sales Surcharge	\$ -	\$ -	0%	
21-4-00-442.100	Commercial Sales	\$ 591,191.00	\$ 530,365.96	90%	
21-4-00-442.150	Commercial Sales Surcharge	\$ -	\$ -	0%	
21-4-00-444.100	Public Street Lighting	\$ 30,661.00	\$ 25,900.41	84%	
21-4-00-444.150	Street Lighting Surcharge	\$ -	\$ -	0%	
21-4-00-445.100	Municipal	\$ 52,143.00	\$ 52,520.42	101%	
21-4-00-445.150	Municipal Surcharge	\$ -	\$ -	0%	
21-4-00-445.200	Public Authority	\$ 124,718.00	\$ 111,097.27	89%	
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	\$ 10,685.00	305%	
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	\$ 11,725.00	235%	
21-4-00-456.000	DOE Hydro Incentive	\$ -	\$ -	0%	
		\$ 3,470,455.49	\$ 3,621,811.59	104%	
Total Revenues					
21-6-00-403.000	Depreciation Expense	\$ 300,000.00	\$ -	0%	
21-6-00-408.110	Fuel Gross Tax	\$ 16,000.00	\$ 14,339.59	90%	
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	\$ 174,084.98	129%	Annual
21-6-00-408.210	PILOT	\$ 13,125.00	\$ 13,125.00	100%	Annual
21-6-00-408.300	Other Taxes	\$ -	\$ -	0%	
21-6-00-431.100	Interest Expense	\$ 118,336.88	\$ 117,358.06	99%	
21-6-00-431.150	Interest Exp-Customer Dep	\$ 750.00	\$ 646.19	86%	
21-6-00-431.200	Finance Charges/Fees	\$ 750.00	\$ 96.21	13%	
21-6-00-535.000	Hydro Labor	\$ 35,291.99	\$ 35,199.71	100%	
21-6-00-545.000	Hydro Operating Expenses	\$ 30,000.00	\$ 24,262.37	81%	
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	\$ 834,189.00	61%	2 month CDA pending
21-6-00-555.100	Sunset Solor Credits	\$ (1,000.00)	\$ (4,818.12)	482%	
21-6-00-555.200	Hydro LIHI Credits	\$ (129,132.46)	\$ (106,809.62)	83%	2 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	\$ 26,429.64	284%	
21-6-00-580.115	Distrib Lbr/Equip-Contract Base	\$ 594,880.00	\$ 491,920.00	83%	1 month pending
21-6-00-580.116	Distribution-Contract OnCall	\$ 45,760.00	\$ 37,840.00	83%	1 month pending
21-6-00-580.117	Distrib Lbr/Equip - DLC OT	\$ 2,500.00	\$ 6,224.66	249%	1 month pending

ELECTRIC					
Profit & Loss Statement					
For Period Ending: November 30, 2024					
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
21-6-00-580.118	Disrib Lbr/Equip - Capital	\$ (75,000.00)	\$ (27,919.80)	37%	
21-6-00-580.120	Customer Jobs	\$ 65,000.00	\$ 755,078.94	1162%	<i>NEK/Comcast Work</i>
21-6-00-580.125	Distrib Lbr/Equip - NDLC	\$ -	\$ 27,066.67	0%	
21-6-00-580.140	Distrib Lbr/Equip Outages [DLC]	\$ 95,000.00	\$ 71,430.18	75%	<i>1 month pending</i>
21-6-00-580.142	Distrib Lbr/Equip Outages [NDLC]	\$ -	\$ 43,315.51	0%	<i>1 month 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	\$ 78.00	16%	
21-6-00-582.100	Dist Line/ Station Expense	\$ 2,500.00	\$ 1,352.18	54%	
21-6-00-582.200	Tools	\$ 1,500.00	\$ 3,240.78	216%	
21-6-00-586.000	Meter Expense	\$ 10,000.00	\$ 12,083.00	121%	
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	\$ 5,956.05	132%	
21-6-00-593.105	Line Clearing/Contractor	\$ 100,000.00	\$ 80,397.46	80%	
21-6-00-593.110	Line Clearing Contra	\$ (25,000.00)	\$ (13,275.42)	53%	
21-6-00-593.115	Distrib Maint- OH Lines	\$ 65,000.00	\$ 34,819.00	54%	
21-6-00-595.000	Dist. Main. Line Transformers	\$ 2,500.00	\$ 12,348.70	494%	
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	\$ 68,800.00	83%	<i>1 months pending</i>
21-6-00-903.000	Customer Records & Collections	\$ 30,000.00	\$ 11,200.00	37%	
21-6-00-904.000	Uncollectable Accounts	\$ 10,000.00	\$ (3,097.29)	-31%	
21-6-00-906.100	Newspaper Ads	\$ 500.00	\$ 2,413.21	483%	
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	\$ 107,077.84	95%	
21-6-00-920.150	Employee Training	\$ 500.00	\$ 592.31	118%	
21-6-00-920.200	Elected Official Salaries	\$ 900.00	\$ 1,038.85	115%	<i>Annual</i>
21-6-00-920.250	Electric Tax Collector Fees	\$ 750.00	\$ 377.71	50%	
21-6-00-921.100	Supplies	\$ 24,500.00	\$ 27,076.00	111%	<i>overbudget</i>
21-6-00-921.150	Village Reports	\$ 75.00	\$ -	0%	
21-6-00-921.200	Computer Expense	\$ 8,120.00	\$ 9,547.42	118%	
21-6-00-921.300	Communication Expense	\$ 7,500.00	\$ 1,353.79	18%	
21-6-00-921.420	Utilities - Phone	\$ 1,250.00	\$ (335.47)	-27%	
21-6-00-921.500	Permits, Licenses and Due	\$ 2,500.00	\$ 2,899.31	116%	<i>annual</i>
21-6-00-923.100	Outside Services	\$ 35,000.00	\$ 2,647.01	8%	
21-6-00-923.200	Legal Services	\$ 25,000.00	\$ 3,415.00	14%	
21-6-00-923.300	VPPSA - Admin Fees	\$ 107,436.00	\$ 63,742.86	59%	<i>2 months pending</i>
21-6-00-923.330	VPPSA-GIS Project Fees	\$ 12,497.00	\$ 10,896.49	87%	
21-6-00-923.335	VPPSA-AMI Project Fees	\$ -	\$ -	0%	
21-6-00-923.350	RES Project Cost	\$ 70,649.00	\$ 60,794.63	86%	
21-6-00-923.360	VPPSA Mgmt Services	\$ 54,995.20	\$ 53,005.90	96%	<i>1 month pending</i>
21-6-00-923.400	Audit Services	\$ 22,400.00	\$ 19,786.81	88%	
21-6-00-924.100	Property Insurance	\$ 13,607.35	\$ 13,624.26	100%	<i>paid in full for CY2024</i>
21-6-00-924.150	Boiler/Machinery Insuranc	\$ 7,857.88	\$ 7,759.48	99%	<i>2 qtr pd, 1 qtr missed from CY2023</i>
21-6-00-924.200	Public Official Insurance	\$ 142.20	\$ 142.20	100%	<i>paid in full for CY2024</i>
21-6-00-924.300	Liability Insurance	\$ 4,066.27	\$ 4,066.28	100%	<i>paid in full for CY2024</i>
21-6-00-924.400	Bond Insurance	\$ -	\$ -	0%	
21-6-00-924.500	Vehicle Insurance	\$ 1,407.54	\$ 1,407.56	100%	<i>paid in full for CY2024</i>
21-6-00-924.600	Unemployment Insurance	\$ 813.12	\$ 1,363.00	168%	<i>paid in full for CY2024</i>
21-6-00-924.700	Workers Comp Insurance	\$ 4,855.00	\$ 5,881.88	121%	<i>paid in full for CY2024</i>
21-6-00-926.100	FICA/MEDI	\$ 14,526.86	\$ 10,366.88	71%	
21-6-00-926.200	Health Insurance	\$ 34,891.23	\$ 34,888.20	100%	
21-6-00-926.250	Health Insurance Opt Out	\$ -	\$ -	0%	
21-6-00-926.300	Municipal Retirement	\$ 9,436.90	\$ 3,596.02	38%	
21-6-00-926.400	Compensated Absences	\$ 28,131.58	\$ 14,766.78	52%	
21-6-00-926.415	Childcare Tax Expense	\$ -	\$ 144.40	0%	
21-6-00-928.000	Regulatory Commission (SQ	\$ 350.00	\$ 1,880.00	537%	<i>SQRP penalty for CY2023</i>

ELECTRIC					
Profit & Loss Statement					
For Period Ending:		November 30, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
21-6-00-930.000	Misc. Expense	\$ 150.00	\$ -	0%	
21-6-00-931.100	Garage Rent	\$ 21,000.00	\$ 20,664.00	98%	<i>Annual</i>
21-6-00-931.150	Garage Rent (Int./Princ.)	\$ -	\$ -	0%	
21-6-00-931.200	Office Rent	\$ 9,600.00	\$ 9,540.00	99%	<i>Annual</i>
21-6-00-931.300	Railroad Crossing Lease	\$ 1,100.00	\$ 1,029.00	94%	<i>Annual</i>
21-6-00-933.100	Transportation Equipment	\$ 750.00	\$ -	0%	
21-6-00-933.200	Transportation Mileage	\$ 2,500.00	\$ 1,325.96	53%	
21-6-00-933.300	Backhoe	\$ -	\$ -	0%	
21-6-00-933.400	Truck Maintenance	\$ -	\$ -	0%	
21-6-00-933.410	Bucket Truck	\$ -	\$ 465.90	0%	
21-6-00-933.420	Digger Truck	\$ 4,500.00	\$ 11,183.05	249%	
21-6-00-933.430	Line Truck	\$ -	\$ (31.17)	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	\$ 122,310.00	1223%	<i>2024 VHB Contract Supplement</i>
Total Expenses		\$ 3,595,972.35	\$ 3,400,044.73	95%	
Net Income (Loss)		\$ (125,516.86)	\$ 221,766.86	-177%	

Net Income (unadjusted)	\$221,766.86
Adjustments:	
VPPSA CDA-Oct	\$(94,408.00)
VPPSA CDA-Nov est	\$(95,000.00)
Admin Fees -Oct/Nov	\$(14,207.50)
VPPSA Management Fees-Nov	\$(5,270.00)
VPPSA-Nov Operations-Contract	\$(59,321.00)
VPPSA-Sep DLC/NDLC Operations	\$(10,742.00)
Net Income (Loss) after Adjustments	\$(57,181.64)

WATER			
Balance Sheet			
For Period Ending:		November 30, 2024	
Account	Description	Balance	Notes
23-1-00-012.050	Due to / From (CASH)	\$ 39,613.29	<i>tax receivables received</i>
23-1-00-012.100	Cash UD Clearing	\$ -	
23-1-00-107.000	CWIP	\$ (389.67)	
23-1-00-108.000	Accumulated Depreciation	\$ (3,011,277.29)	
23-1-00-120.000	Water Checking	\$ -	
23-1-00-128.000	Deferred Outflows-Pension	\$ 2,641.00	
23-1-00-130.120	Community / Backhoe	\$ 6,001.56	
23-1-00-130.130	Community / Capital Reser	\$ 77,364.64	
23-1-00-130.140	Community / Major Repair	\$ 16,172.34	
23-1-00-142.100	Accts Rec / Utility	\$ 26,494.51	
23-1-00-142.200	Accts Rec / Service Bills	\$ 1,101.75	
23-1-00-142.300	Unbilled Revenue	\$ -	
23-1-00-143.100	Other Accounts Receivable	\$ -	
23-1-00-143.200	Taxes/Assessment Fee Receivable	\$ 4,934.00	
23-1-00-143.210	Tax Collections-Water AR	\$ 8,067.97	
23-1-00-143.250	Taxes/Assessment Fee Interest Rec	\$ -	
23-1-00-144.000	Allowance for Doubtful Ac	\$ (1,000.00)	
23-1-00-154.100	Inventory / Materials	\$ 38,450.45	
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	\$ 66,083.24	
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		\$ 3,495,763.11	
23-2-00-221.150	VMBB 2012 Series 4 & 5 Water	\$ 106,401.43	<i>LTD = 21.1% total assets</i>
23-2-00-221.200	School Street Bond 2016	\$ 70,347.54	
23-2-00-228.000	Deferred Inflows-Pension	\$ 2,383.00	
23-2-00-231.200	CNB/10YR Capital Improv.	\$ 12,823.16	
23-2-00-231.220	CNB / Revenue Anticipatio	\$ -	
23-2-00-231.300	USDA / Improvement Loan	\$ 539,042.50	
23-2-00-231.400	State of VT / Loan # AR3	\$ 8,863.58	
23-2-00-232.100	Accounts Payables	\$ -	
23-2-00-232.200	Overbill Refunds Payable	\$ 1,648.16	
23-2-00-233.000	Net Pension Liability	\$ 12,385.00	
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	\$ 2,602,606.07	
		\$ 3,457,945.55	
Current Year Net Income (Loss)		\$ 37,817.56	
Total Liabilities & Earnings		\$ 3,495,763.11	
Variance		\$ -	

WATER					
Profit & Loss Statement					
For Period Ending:		November 30, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
23-4-00-415.100	Materials Sold	\$ -	\$ 32.27	0%	
23-4-00-415.200	Service Bill Labor/Equip	\$ 250.00	\$ 538.00	215%	
23-4-00-417.100	Taxes & Assessment Fees	\$ 68,804.00	\$ 68,810.75	100%	<i>Annual</i>
23-4-00-417.120	Tax & Assessment Fee Interest	\$ 1,000.00	\$ 854.48	85%	
23-4-00-417.140	Del Tax Collector's Fees	\$ 1,500.00	\$ 1,229.83	82%	
23-4-00-417.200	Grant Funds	\$ -	\$ -	0%	
23-4-00-419.100	Misc. Interest Income	\$ 50.00	\$ 40.88	82%	
23-4-00-419.200	Customer Accounts Penalti	\$ 1,700.00	\$ 1,419.66	84%	
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	\$ 216,405.07	88%	<i>slightly underbudget</i>
23-4-00-451.000	Disconnect / Reconnect	\$ -	\$ -	0%	
Total Revenues		\$ 318,471.79	\$ 289,330.94	91%	
23-6-00-403.000	Depreciation Expense	\$ 180,000.00	\$ -	0%	
23-6-00-408.300	Water/Sewer Assessment Fees	\$ 1,700.00	\$ 1,695.95	100%	
23-6-00-431.100	Interest Expense	\$ 11,997.13	\$ 16,053.44	134%	<i>overbudget</i>
23-6-00-431.200	Finance Charges and Fees	\$ 1,500.00	\$ 7.46	0%	
23-6-00-574.000	Transmission Plant Mainte	\$ -	\$ -	0%	
23-6-00-580.000	Water Labor-Operations	\$ 56,576.40	\$ 86,279.60	153%	<i>overbudget!</i>
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	\$ 2,419.03	24%	
23-6-00-582.110	Line/Station Expense-Chemicals	\$ 20,000.00	\$ 17,337.43	87%	
23-6-00-582.115	Line/Station Expense-Testing	\$ 3,500.00	\$ 3,654.60	104%	
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	\$ -	\$ 7,329.12	0%	
23-6-00-590.000	Water Labor-Maintenance	\$ 4,587.28	\$ 3,382.13	74%	
23-6-00-592.000	Maint of Structures & Equipment	\$ 7,000.00	\$ 3,900.39	56%	
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	\$ 2,665.64	133%	<i>overbudget</i>
23-6-00-904.000	Uncollectable Account	\$ 500.00	\$ -	0%	
23-6-00-906.100	Newspaper Ads	\$ -	\$ 70.40		
23-6-00-920.100	Office Salaries	\$ 17,897.08	\$ 16,843.30	94%	
23-6-00-920.150	Employee Training	\$ 250.00	\$ 97.40	39%	
23-6-00-920.200	Elected Official Salaries	\$ 900.00	\$ 922.11	102%	<i>Annual</i>
23-6-00-920.250	Tax Collector Fees	\$ 1,500.00	\$ 1,853.94	124%	
23-6-00-921.100	Office Supplies	\$ 3,685.13	\$ 4,762.22	129%	<i>overbudget</i>
23-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
23-6-00-921.200	Computer Expense	\$ 870.00	\$ 1,525.94	175%	<i>El Dorado software = \$1,095</i>
23-6-00-921.300	Dispatch Expense	\$ -	\$ -	0%	
23-6-00-921.400	Utilities - Electric	\$ 7,750.00	\$ 7,366.89	95%	
23-6-00-921.420	Utilities-Phone	\$ 2,000.00	\$ 1,973.85	99%	
23-6-00-921.440	Utilities - Fuel	\$ 7,000.00	\$ 7,890.23	113%	
23-6-00-921.500	Permits Licenses and Dues	\$ 1,750.00	\$ 1,614.60	92%	
23-6-00-923.100	Outside Services	\$ 1,000.00	\$ 3,007.17	301%	<i>Fred's Energy [Repairs]</i>
23-6-00-923.110	Lawn Care	\$ 1,415.36	\$ 355.03	25%	
23-6-00-923.360	VPPSA Management	\$ 8,760.00	\$ 8,540.97	97%	<i>1 month pending</i>
23-6-00-923.400	Audit Expense	\$ 2,400.00	\$ 3,197.92	133%	<i>Annual</i>
23-6-00-923.500	IT Services	\$ -	\$ -	0%	

WATER					
Profit & Loss Statement					
For Period Ending:		November 30, 2024			
Account	Description	2024 Budget	2024 YTD	Actual as % of Budget	Notes
23-6-00-924.100	Property Insurance	\$ 1,796.56	\$ 1,796.56	100%	<i>paid in full for CY 2024</i>
23-6-00-924.150	Boiler/Machinery Insuranc	\$ 6,006.93	\$ 6,354.82	106%	
23-6-00-924.200	Pubic Official Insurance	\$ 142.20	\$ 142.20	100%	<i>paid in full for CY 2024</i>
23-6-00-924.300	Liability Insurance	\$ 1,617.53	\$ 1,617.52	100%	<i>paid in full for CY 2024</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	\$ 951.84	100%	<i>paid in full for CY 2024</i>
23-6-00-924.700	Workers Comp Insurance	\$ 5,682.33	\$ 6,350.65	112%	<i>paid in full for CY 2024</i>
23-6-00-926.100	FICA/MEDI	\$ 7,175.99	\$ 7,702.54	107%	
23-6-00-926.200	Health Insurance	\$ 8,044.57	\$ 5,338.09	66%	
23-6-00-926.300	Municipal Retirement	\$ 7,175.99	\$ -	0%	
23-6-00-926.400	Compensated Absences	\$ 12,743.01	\$ 7,760.91	61%	
23-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	0%	
23-6-00-926.415	Childcare Tax Expense	\$ -	\$ 166.27	0%	
23-6-00-930.000	Misc. Expense	\$ -	\$ -	0%	
23-6-00-931.200	Office Rent	\$ 1,550.00	\$ 1,524.00	98%	<i>Annual</i>
23-6-00-931.300	Railroad Crossing Lease	\$ 2,200.00	\$ 2,200.00	100%	<i>Annual</i>
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	\$ 3,000.02	1000%	
23-6-00-933.500	Truck Fuel	\$ -	\$ -	0%	
				0%	
Total Expenses		\$ 427,525.17	\$ 251,513.38	59%	
Net Income (Loss)		\$ (109,053.38)	\$ 37,817.56	-35%	

WASTE WATER			
Balance Sheet			
For Period Ending:		November 30, 2024	
Account	Description	Balance	Notes
24-1-00-012.050	Due to / From (CASH)	\$ 119,412.78	<i>tax receivables received</i>
24-1-00-012.100	Cash UB Clearing	\$ -	
24-1-00-107.000	CWIP	\$ 54,762.16	
24-1-00-108.000	Accumulated Depreciation	\$ (3,970,256.23)	
24-1-00-120.000	Sewer Checking	\$ -	
24-1-00-128.000	Deferred Outflows-Pension	\$ 25,223.00	
24-1-00-130.120	Community / Backhoe	\$ 5,401.38	
24-1-00-130.130	Community / Capital Reser	\$ 34,926.12	
24-1-00-130.140	Community / Major Repair	\$ 33,800.97	
24-1-00-142.100	Accts Rec / Utility	\$ 32,787.13	
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/Assessment Fee Receivable	\$ 4,776.60	
24-1-00-143.210	Tax Collections-WW AR	\$ 10,970.71	
24-1-00-143.250	Tax/Assessment Fee Interest Rec	\$ -	
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		\$ 3,152,252.91	
24-2-00-221.150	VMBB 2012 Series 4 & 5	\$ 39,314.86	<i>LTD=17.6% of total assets</i>
24-2-00-221.200	VMBB-RF1-341.1.0	\$ 20,610.00	
24-2-00-228.000	Deferred Inflows-Pension	\$ 22,755.00	
24-2-00-231.140	Notes Payable-WW/Village	\$ 200,000.00	
24-2-00-231.320	USDA / Improvement Loan	\$ 293,782.26	
24-2-00-232.100	Accounts Payable	\$ -	
24-2-00-232.200	Overbill Refunds Payable	\$ 2,331.69	
24-2-00-233.000	Net Pension Liability	\$ (1,925.00)	
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	\$ 2,435,366.03	
		\$ 3,068,491.49	
Current Year Net Income (Loss)		\$ 83,761.42	
Total Liabilities & Earnings		\$ 3,152,252.91	
Variance		\$ -	

WASTE WATER					
Profit & Loss Statement					
For Period Ending:		November 30, 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 Assessment Fees	\$ 65,540.05	\$ 65,517.81	100%	
24-4-00-417.120	Tax and Assessment Fee Interest	\$ 1,500.00	\$ 896.65	60%	
24-4-00-417.140	Del Tax Collector Fees	\$ 1,500.00	\$ 1,642.58	110%	
24-4-00-417.200	Grant Funds	\$ -	\$ -	0%	
24-4-00-419.100	Misc. Interest Income	\$ 100.00	\$ 27.71	28%	
24-4-00-419.200	Customer Account Penalties	\$ 2,000.00	\$ 1,717.70	86%	
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	\$ 318,073.39	85%	<i>Slightly underbudget</i>
24-4-00-447.100	Sales for ReSale-Glover	\$ 124,414.78	\$ 103,679.00	83%	
24-4-00-447.110	Sales for ReSale-Glover DS	\$ 465.24	\$ 387.70	83%	
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	\$ 491,942.54	86%	
24-6-00-403.000	Depreciation Expense	\$ 155,000.00	\$ -	0%	
24-6-00-408.300	Water/Sewer Assessment Fees	\$ 2,850.00	\$ 721.54	25%	
24-6-00-431.100	Interest	\$ 7,543.24	\$ 10,946.02	145%	<i>\$3,403 to village not bdtg'd</i>
24-6-00-431.200	Finance Charges and Fees	\$ 100.00	\$ 45.56	46%	
24-6-00-580.000	Sewer Labor-Operations	\$ 118,686.65	\$ 116,795.02	98%	
24-6-00-580.100	Sewer Line Expenses	\$ 5,000.00	\$ 977.63	20%	
24-6-00-580.115	Sewer Labor-Training	\$ 5,000.00	\$ 5,035.69	101%	<i>overbudget</i>
24-6-00-580.120	Sewer Exp-Customer Jobs	\$ -	\$ -	0%	
24-6-00-582.100	Station Expenses	\$ 10,000.00	\$ 7,800.84	78%	
24-6-00-582.110	Sewer/Line Exp-Chemicals	\$ 30,000.00	\$ 19,863.01	66%	
24-6-00-582.115	Sewer/Line Exp-Testing	\$ 9,500.00	\$ 4,684.98	49%	
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	\$ 1,261.44	15%	
24-6-00-592.100	Maint of Struct & Equip-Plant	\$ 10,000.00	\$ 11,781.82	118%	<i>overbudget</i>
24-6-00-592.110	Maint of Struct & Equip-Lift Station	\$ 3,500.00	\$ 2,421.14	69%	
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	\$ 2,380.35	32%	
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	\$ 15,800.00	63%	
24-6-00-610.000	Sludge Disposal	\$ 15,000.00	\$ 11,928.24	80%	
24-6-00-620.000	Grit Disposal	\$ 1,200.00	\$ 778.32	65%	
24-6-00-902.000	Meter Reading	\$ 2,000.00	\$ 2,665.64	133%	<i>overbudget</i>
24-6-00-904.000	Uncollectable Accounts	\$ -	\$ -	0%	
24-6-00-906.100	Newspaper Ads		\$ 68.09		
24-6-00-920.100	Office Salaries	\$ 17,385.73	\$ 16,308.10	94%	
24-6-00-920.150	Employee Training	\$ 1,500.00	\$ 252.27	17%	
24-6-00-920.200	Elected Official Salaries	\$ 900.00	\$ 921.40	102%	<i>Annual</i>
24-6-00-920.250	Tax Collector Fees	\$ 1,500.00	\$ 2,234.79	149%	
24-6-00-921.100	Office Supplies	\$ 3,565.92	\$ 4,318.85	121%	<i>overbudget</i>
24-6-00-921.150	Village Reports	\$ 50.00	\$ -	0%	
24-6-00-921.200	Computer Expense	\$ 1,160.00	\$ 2,769.42	239%	<i>new pc</i>
24-6-00-921.300	Communication Expense	\$ -	\$ -	0%	
24-6-00-921.400	Utilities - Electric	\$ 40,000.00	\$ 37,747.70	94%	
24-6-00-921.420	Utilities - Phone	\$ 2,500.00	\$ 1,803.65	72%	
24-6-00-921.440	Utilities - Fuel	\$ 6,500.00	\$ 5,953.48	92%	
24-6-00-921.500	Permits Licenses Dues	\$ 2,500.00	\$ 1,706.00	68%	
24-6-00-923.100	Outside Services	\$ 3,000.00	\$ 4,240.19	141%	

Barton Village General Ledger
Comparative Budget Report
Highway

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11

13-4-00-417.140				
Delinquent Tax Collector F	0.00	0.00	0.00	1,443.23

Total Revenues	0.00	0.00	0.00	1,443.23

Total Highway	0.00	0.00	0.00	1,443.23
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Barton Village General Ledger
Comparative Budget Report
Village

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
12-4-00-417.100				
Taxes and User Fees	65,000.00	69,838.31	72,578.42	72,516.86
12-4-00-417.112				
PILOT - Electric	13,125.00	13,125.00	13,125.00	13,125.00
12-4-00-417.114				
PILOT - StatePark/Dam/Riv	10,000.00	3,525.08	4,795.00	4,795.68
12-4-00-417.120				
Tax and User Fee Interest	1,000.00	287.76	750.00	296.74
12-4-00-417.140				
Del Tax Collector Fees	500.00	354.12	550.00	278.78
12-4-00-417.200				
Grant Funds	0.00	45,142.37	0.00	35,000.00
12-4-00-419.100				
Misc. Interest Income	200.00	3,736.54	250.00	96.50
12-4-00-419.400				
Interest Income-Bonds/Not	0.00	0.00	0.00	3,402.78
12-4-00-421.000				
Misc. Income	0.00	640.00	0.00	941.00
12-4-00-454.102				
Rent-Vehicles-Wastewater	0.00	0.00	11,000.00	0.00
12-4-13-454.113				
Garage Rent-Highway	5,000.00	21,612.00	21,612.00	21,576.00
12-4-13-454.121				
Garage Rent-Electric	34,344.00	20,664.00	20,664.00	20,664.00
12-4-15-421.000				
FD/Engine House Misc Inc	1,980.00	1,980.00	1,980.00	1,815.00
12-4-21-454.121				
BMB Rent-Electric	18,309.00	9,516.00	9,516.00	9,540.00
12-4-21-454.123				
BMB Rent- Water	2,304.72	1,512.00	1,512.00	1,524.00
12-4-21-454.124				
BMB Rent-Sewer	2,304.72	1,464.00	1,464.00	1,476.00
12-4-21-454.200				
BMB Rent- BASSI	0.00	0.00	3,000.00	2,875.00
12-4-21-454.300				
BMB Rent- Misc.	500.00	200.00	200.00	550.00
12-4-23-417.200				
Grant Funds-Comm Garden	0.00	0.00	2,500.00	0.00
12-4-31-421.000				
P.Park Revenue	30,000.00	25,865.00	32,000.00	37,619.90
Total Revenues	184,567.44	219,462.18	197,496.42	228,093.24
12-6-00-403.000				
Depreciation Expense	26,500.00	0.00	24,500.00	0.00
12-6-00-408.300				
Water/Sewer User Fees	0.00	0.00	0.00	1,068.11
12-6-00-431.100				
Interest Expense	0.00	-0.61	0.00	0.00

+30,596.82 to budget

Barton Village General Ledger
Comparative Budget Report
Village

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
12-6-00-431.200				
Finance Charges and Fees	250.00	356.75	250.00	55.83
12-6-00-596.000				
Dist Maint-Str Light Usag	9,269.57	7,057.25	8,500.00	7,195.49
12-6-00-906.100				
Newspaper Ads	500.00	312.55	500.00	458.57
12-6-00-920.100				
Office Salaries	2,380.10	3,660.20	11,249.59	10,688.93
12-6-00-920.150				
Employee Training	100.00	0.00	100.00	263.51
12-6-00-920.200				
Elected Official	966.00	966.00	900.00	913.82
12-6-00-920.250				
Tax Collector Fees	1,150.00	354.13	1,150.00	943.10
12-6-00-921.100				
Supplies	1,750.00	2,714.53	2,303.65	4,083.71
12-6-00-921.150				
Village Reports	50.00	0.00	50.00	0.00
12-6-00-921.200				
Computer Expense	555.00	562.74	580.00	262.65
12-6-00-921.500				
Permits Licenses and Dues	0.00	72.07	75.00	73.87
12-6-00-923.100				
Outside Services	1,200.00	1,644.58	1,250.00	797.61
12-6-00-923.200				
Legal Services	700.00	662.25	1,500.00	2,186.65
12-6-00-923.360				
VPPSA MGMT SERVICES	0.00	6,170.80	5,500.00	5,258.50
12-6-00-923.400				
Audit Services	1,000.00	900.00	1,000.00	1,961.23
12-6-00-924.150				
Boiler/Machinery Insuranc	1,388.39	4,917.66	6,891.86	6,808.13
12-6-00-924.200				
Public Official Insurance	161.20	120.90	142.20	142.20
12-6-00-924.300				
Liability Insurance	55.38	41.52	87.32	87.32
12-6-00-924.500				
Insurance Expense-Vehicle	657.48	493.11	703.77	703.76
12-6-00-924.600				
Unemployment Insurance	115.37	115.36	204.16	204.20
12-6-00-924.700				
Workers Comp Insurance	745.00	1,154.59	1,219.00	1,336.86
12-6-00-926.100				
FICA/MEDI	1,337.93	7,862.80	1,425.78	12,017.30
12-6-00-926.200				
Health Insurance	4,308.15	1,089.12	4,512.76	1,143.87
12-6-00-926.300				
Municipal Retirement	588.20	4,444.77	1,258.04	9,170.34
12-6-00-926.400				
Compensated Absences	1,390.14	483.46	3,433.77	1,446.57

Barton Village General Ledger
Comparative Budget Report
Village

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
12-6-00-926.415				
Childcare Tax Expense	0.00	0.00	0.00	381.77
12-6-00-930.000				
Misc. Expense	0.00	-1.58	0.00	0.32
12-6-00-930.100				
Misc Expens-Storm Related	0.00	1,181.24	0.00	17,235.00
12-6-00-930.210				
Misc Exp-VCF Grant	0.00	0.00	0.00	7,640.00
12-6-00-933.400				
Truck Maintenance	500.00	1,498.25	1,500.00	229.74
12-6-00-933.500				
Truck Fuel	0.00	0.00	1,800.00	0.00
12-6-13-710.400				
Garage Supplies	2,000.00	2,340.37	2,824.00	175.97
12-6-13-921.400				
Garage - Electric	2,880.00	1,856.92	0.00	0.00
12-6-13-921.420				
Garage Utilities/Misc	1,500.00	1,844.79	0.00	-220.05
12-6-13-921.440				
Garage - Heating Fuel	3,000.00	2,747.49	3,500.00	0.00
12-6-13-921.460				
Utilities - Water/Sewer	550.00	615.00	604.00	462.00
12-6-13-923.100				
Outside Services	0.00	150.25	150.00	0.00
12-6-13-924.100				
Property Insurance	1,400.43	1,120.73	299.73	299.72
12-6-15-408.300				
FD/Eng Hs Wtr/Swr User Fe	500.00	0.00	0.00	446.71
12-6-15-710.400				
FD/Engine House Supplies	250.00	0.00	250.00	0.00
12-6-15-921.100				
F/Engine House Supplies	0.00	360.82	100.00	0.00
12-6-15-921.400				
FD/Engine House Electric	200.00	0.00	0.00	0.00
12-6-15-921.440				
FD/Engine House Fuel	0.00	8.23	0.00	0.00
12-6-15-921.460				
FD/Engine House Wtr/Swr	500.00	0.00	0.00	0.00
12-6-15-923.100				
FD/Engine Hs-Outside Serv	4,000.00	0.00	2,500.00	0.00
12-6-15-924.100				
FD/Engine Hs-Prop Ins	467.57	374.18	479.20	479.20
12-6-21-408.300				
BMB Water/Sewer User Fee	1,800.00	1,860.28	1,900.00	46.64
12-6-21-700.100				
DPW Labor	2,648.08	803.49	637.00	1,535.57
12-6-21-921.100				
Supplies	7,000.00	7,398.04	8,500.00	7,408.17
12-6-21-921.400				
Utilities - Electric	4,080.00	7,968.14	3,900.00	2,934.96

Barton Village General Ledger
Comparative Budget Report
Village

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
12-6-21-921.420				
Utilities - Phone	5,500.00	3,597.47	5,500.00	4,936.07
12-6-21-921.440				
Utilities - Fuel	15,000.00	10,207.10	13,000.00	9,127.03
12-6-21-921.460				
Utilities - Water/Sewer	1,000.00	2,343.00	1,800.00	1,062.55
12-6-21-923.100				
Outside Services	4,000.00	2,580.99	3,000.00	6,249.24
12-6-21-923.110				
Lawn Care	384.76	391.28	396.30	310.64
12-6-21-923.200				
BMB Legal	0.00	0.00	250.00	0.00
12-6-21-924.100				
Property Insurance	7,380.07	5,906.06	7,557.04	7,557.04
12-6-22-700.100				
Village Common Labor	100.00	0.00	228.67	217.35
12-6-22-921.400				
Village Common- Electric	360.00	150.82	250.00	239.11
12-6-22-921.460				
Utilities- Water/Sewer	100.00	0.00	100.00	0.00
12-6-22-923.110				
Lawn Care	494.69	503.06	509.53	399.42
12-6-23-930.000				
Misc Expense-CGarden	0.00	0.00	2,500.00	0.00
12-6-31-408.300				
P.Park Water/Sewer User F	1,000.00	1,044.25	1,100.00	1,132.89
12-6-31-700.100				
DPW Labor	4,378.91	3,054.48	2,888.63	2,798.13
12-6-31-710.400				
Misc. Supplies	4,500.00	3,143.37	3,500.00	3,096.99
12-6-31-920.300				
Caretaker Labor	7,400.00	6,242.85	7,400.00	8,243.16
12-6-31-921.400				
Utilities - Electric	2,500.00	1,953.13	2,500.00	1,017.27
12-6-31-921.420				
Utilities - Phone	3,000.00	1,899.94	2,500.00	3,459.71
12-6-31-921.460				
Utilities - Water/Sewer	1,500.00	1,376.00	1,500.00	2,000.79
12-6-31-923.100				
Outside Services-P. Park	0.00	5,100.00	1,500.00	988.45
12-6-31-923.110				
Lawn Care	1,648.97	1,676.88	1,698.43	1,331.39
12-6-31-924.100				
Property Insurance	215.26	172.28	221.38	221.40
12-6-31-924.600				
Unemployment Insurance	115.37	0.00	204.16	0.00
12-6-31-926.100				
P.Park FICA/MEDI	600.00	117.15	0.00	146.85
12-6-31-930.000				
Misc. Expense	0.00	0.00	5,000.00	14.99

Barton Village General Ledger
Comparative Budget Report
Village

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
12-6-41-408.300				
Ballfield Water/Sewer Use	60.00	64.72	65.00	70.22
12-6-41-700.100				
DPW Labor	200.00	32.67	200.00	484.68
12-6-41-921.400				
Utilities - Electric	360.00	224.56	325.00	173.44
12-6-41-921.460				
Utilities - Water/Sewer	500.00	453.00	500.00	531.53
12-6-41-923.110				
Lawn Care	1,374.14	1,397.40	1,415.36	1,109.48
12-6-41-924.100				
Property Insurance	16.02	12.84	16.40	16.40
12-6-41-930.000				
Misc. Expense	0.00	0.00	0.00	1,517.37
12-6-51-921.460				
Utilities - Water/Sewer	200.00	176.00	200.00	186.22
12-6-51-923.110				
Lawn Care	329.79	335.36	339.69	266.29
Total Expenditures	154,611.97	132,439.83	176,396.42	167,233.95
Total Village	29,955.47	87,022.35	21,100.00	60,859.29

- 9162.47
to budget

Barton Village General Ledger
Comparative Budget Report
Highway

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
13-4-00-415.200				
Revenue-Labor/Equipment	0.00	0.00	0.00	763.00
13-4-00-417.100				
Highway Taxes	338,100.00	340,571.69	358,179.90	357,926.27
13-4-00-417.120				
Interest-Del Tax Collecti	0.00	0.00	0.00	1,421.14
13-4-00-417.200				
Grant Funds	93,000.00	2,766.79	204,049.00	4,459.98
13-4-00-417.250				
State Street Aid	39,000.00	56,684.26	44,484.00	19,647.84
13-4-00-419.100				
Interest Income	100.00	108.17	110.00	113.95
13-4-00-421.000				
Misc. Income	0.00	795.27	0.00	8.00
Total Revenues	470,200.00	400,926.18	606,822.90	384,340.18
13-6-00-403.000				
Depreciation Expense	35,500.00	0.00	83,000.00	0.00
13-6-00-431.100				
Interest Expense	1,000.00	12,423.40	17,343.18	11,884.28
13-6-00-431.200				
Finance Charges and Fees	100.00	768.88	100.00	773.46
13-6-00-580.200				
Employee Training	0.00	0.00	300.00	75.00
13-6-00-710.150				
Road Signs	500.00	122.52	500.00	1,732.38
13-6-00-710.170				
Sidewalk Expense	0.00	0.00	0.00	84.90
13-6-00-710.200				
Brdg/Culverts/Roads/Storm	1,000.00	125,620.98	1,000.00	28,068.65
13-6-00-710.400				
Garage Supplies	0.00	5,207.77	5,500.00	7,011.56
13-6-00-710.450				
Highway Tools/Safety	2,000.00	1,753.04	2,000.00	3,189.42
13-6-00-906.100				
Newspaper Ads	100.00	180.26	200.00	200.82
13-6-00-920.100				
Office Labor	800.00	2,861.63	11,249.59	10,633.61
13-6-00-920.150				
Employee Training	300.00	0.00	0.00	114.51
13-6-00-920.200				
Elected Official	800.00	756.00	900.00	913.82
13-6-00-920.250				
Tax Collector Fees	4,000.00	1,784.96	3,600.00	4,665.59
13-6-00-921.100				
Supplies	2,625.00	2,245.53	2,303.65	2,581.89
13-6-00-921.150				
Village Reports	0.00	0.00	50.00	0.00

- 222,482.72
from budget
(Grants \$)

Barton Village General Ledger
Comparative Budget Report
Highway

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
13-6-00-921.200				
Computer Expense	832.50	843.60	870.00	262.65
13-6-00-921.300				
Communication Expense	750.00	1,017.04	1,500.00	1,074.98
13-6-00-921.400				
Highway - Electric	0.00	0.00	2,220.00	1,686.06
13-6-00-921.420				
Utilities-Phone/Internet	0.00	0.00	2,100.00	1,438.04
13-6-00-921.440				
Utilities - Fuel	0.00	0.00	0.00	3,840.70
13-6-00-921.460				
Utilities - Water/Sewer	0.00	0.00	0.00	1,970.65
13-6-00-921.500				
Permits	0.00	712.07	750.00	73.87
13-6-00-923.100				
Outside Services	1,500.00	1,413.85	1,500.00	1,063.61
13-6-00-923.200				
Highway Legal	0.00	185.13	1,500.00	897.50
13-6-00-923.360				
VPPSA MGMT SERVICES	0.00	6,170.80	5,500.00	5,258.50
13-6-00-923.400				
Audit	1,875.00	1,349.99	2,400.00	1,961.23
13-6-00-924.100				
Property Insurance	0.00	0.00	1,130.60	1,130.60
13-6-00-924.200				
Public Official Insurance	161.20	120.90	142.20	142.20
13-6-00-924.300				
Liability Insurance	1,778.25	1,333.68	2,076.31	2,076.32
13-6-00-924.500				
Vehicle/Equip Insurance	2,695.64	1,674.41	2,943.69	3,581.68
13-6-00-924.600				
Unemployment Insurance	1,470.90	1,470.88	2,199.69	1,649.28
13-6-00-924.700				
Workers Comp Insurance	9,498.00	11,600.33	13,134.00	13,794.98
13-6-00-926.100				
FICA/MEDI	8,191.14	5,359.20	9,817.20	6,641.55
13-6-00-926.200				
Health Insurance	27,008.24	21,781.44	24,161.23	22,877.52
13-6-00-926.250				
Health Ins Opt-Out	0.00	0.00	5,491.59	6,167.92
13-6-00-926.300				
VMERS	4,661.39	5,554.36	8,662.24	10,095.58
13-6-00-926.400				
Compensated Absenses	12,068.07	13,502.69	21,897.35	14,606.40
13-6-00-926.410				
Employee Ben-Clothing	0.00	0.00	0.00	265.00
13-6-00-926.415				
Hwy-Childcare Tax Expense	0.00	0.00	0.00	273.51
13-6-00-931.100				
Garage Rent	5,080.00	21,612.00	21,612.00	21,576.00

Barton Village General Ledger
Comparative Budget Report
Highway

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
13-6-00-933.200				
Mileage	0.00	0.00	0.00	51.09
13-6-00-933.300				
Backhoe	1,500.00	1,812.49	1,500.00	4,737.91
13-6-00-933.310				
Skid Steer	4,000.00	2,042.66	2,500.00	835.31
13-6-00-933.400				
Truck Maintenance	0.00	49.55	150.00	0.00
13-6-00-933.403				
Truck #2	0.00	0.00	0.00	1,679.88
13-6-00-933.405				
Truck 5	5,000.00	1,777.63	4,000.00	1,532.20
13-6-00-933.406				
Truck 6	3,500.00	1,105.23	4,000.00	584.71
13-6-00-933.500				
Fuel	5,000.00	8,813.97	6,500.00	8,338.88
13-6-11-700.100				
Winter-DPW Labor	15,216.80	16,972.88	16,703.33	21,199.92
13-6-11-700.120				
Winter-Pager On-Call	4,000.00	4,160.64	7,011.68	3,809.23
13-6-11-700.140				
Winter-Stipend	3,800.00	2,730.00	3,360.00	3,150.00
13-6-11-700.200				
Winter-Plowing Labor	11,397.38	3,618.13	35,850.00	8,050.58
13-6-11-710.100				
Winter-Road Salt	16,000.00	8,526.72	15,000.00	8,401.92
13-6-11-710.110				
Winter-Road Sand	1,500.00	325.00	1,500.00	5,289.71
13-6-11-710.120				
Winter-Road Paving	1,500.00	792.57	2,000.00	1,114.77
13-6-11-923.100				
Winter Plowing (Contract0	24,000.00	0.00	19,525.57	19,525.57
13-6-12-700.100				
Summer-DPW Labor	44,996.75	46,947.39	42,629.17	53,777.93
13-6-12-700.120				
Summer-Pager On-Call	8,000.00	7,213.54	7,011.68	8,898.12
13-6-12-710.120				
Summer-Road Paving	8,000.00	12,568.70	15,000.00	21,986.21
13-6-12-710.130				
Summer-Road Cleaning	800.00	3,668.30	3,500.00	8.52
13-6-12-710.140				
Summer-Road Marking	3,500.00	0.00	9,500.00	3,825.00
13-6-12-710.160				
Summer-Roadside/Trimming	2,700.00	4,454.08	3,500.00	4,477.66
13-6-12-710.200				
Summer Brdgs Culvs/Stm Dr	0.00	1,231.29	1,250.00	5,400.00
Total Expenditures	290,706.26	378,238.11	461,645.95	383,011.34
Total Highway	179,493.74	22,688.07	145,176.95	1,328.84

Barton Village General Ledger
Comparative Budget Report
Electric

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
21-4-00-415.100				
Materials Sold	25,000.00	14,782.70	15,000.00	9,032.08
21-4-00-415.200				
Service Bill Labor/ Equip	20,000.00	46,856.80	20,000.00	118,304.40
21-4-00-415.300				
Service Rev-Contractor L/ 21-4-00-417.140	45,000.00	11,126.41	12,500.00	458,827.45
Del Tax Collector Fees	0.00	994.74	750.00	231.81
21-4-00-417.200				
FEMA Aid	0.00	0.00	0.00	1,876.75
21-4-00-419.100				
Interest Income	9,000.00	17,935.97	15,000.00	18,264.07
21-4-00-419.120				
Interest Inc-Electx Inter	0.00	355.96	250.00	390.65
21-4-00-419.200				
Customer Account Penaltie	15,000.00	14,308.64	15,000.00	12,606.86
21-4-00-419.500				
Transco Settlement (on bi 21-4-00-419.510	62,725.89	46,712.41	67,500.64	53,422.74
Interest Inc-Transco Dire	700.00	2,482.98	420.00	314.33
21-4-00-419.520				
Interest Inc-Transco NUOp	400.00	3,191.18	1,000.00	3,470.65
21-4-00-419.600				
VELCO Dividend (check)	0.00	4,322.22	8,672.00	6,490.86
21-4-00-421.000				
Misc. Income	200.00	6,293.97	250.00	6,630.20
21-4-00-421.100				
Transco Net Credit (repor 21-4-00-421.200	136,731.05	102,387.49	137,002.85	103,777.00
Misc Rev-Gain on Sale-Pro	0.00	88,899.89	0.00	1,000.00
21-4-00-440.100				
Residential Sales	2,005,431.39	1,799,806.42	2,366,397.00	2,084,877.68
21-4-00-440.150				
Residential Sales Surchar	0.00	116,149.61	0.00	0.00
21-4-00-442.100				
Commercial Sales	492,643.27	455,510.88	591,191.00	530,365.96
21-4-00-442.150				
Commercial Sales Surcharg	0.00	33,043.13	0.00	0.00
21-4-00-444.100				
Public Street Lighting	25,827.95	24,725.04	30,661.00	25,900.41
21-4-00-444.150				
Street Lighting Surcharge	0.00	665.03	0.00	0.00
21-4-00-445.100				
Municipal	47,052.09	48,586.05	52,143.00	52,520.42
21-4-00-445.150				
Municipal Surcharge	0.00	3,044.84	0.00	0.00
21-4-00-445.200				
Public Authority	112,540.93	99,774.18	124,718.00	111,097.27
21-4-00-445.250				
Public Authority Surcharg	0.00	5,805.82	0.00	0.00

Barton Village General Ledger
Comparative Budget Report
Electric

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
21-4-00-451.000				
Disconnect / Reconnect	2,750.00	9,810.00	3,500.00	10,685.00
21-4-00-454.300				
Pole Attachment Rental	3,500.00	2,785.99	3,500.00	0.00
21-4-00-454.350				
Pole Attachment-Survey Fe	8,203.00	24,767.00	5,000.00	11,725.00
Total Revenues	3,012,705.57	2,985,125.35	3,470,455.49	3,621,811.59
21-6-00-403.000				
Depreciation Expense	300,000.00	11,800.00	300,000.00	0.00
21-6-00-408.110				
Fuel Gross Tax	16,000.00	13,485.83	16,000.00	14,339.59
21-6-00-408.120				
Gross Revenue Tax	16,000.00	15,263.46	16,000.00	16,646.34
21-6-00-408.200				
Property Tax	122,000.00	133,767.47	135,000.00	174,084.98
21-6-00-408.210				
PILOT	13,125.00	13,125.00	13,125.00	13,125.00
21-6-00-431.100				
Interest Expense	141,575.01	128,314.12	118,336.88	117,358.06
21-6-00-431.150				
Interest Exp-Customer Dep	750.00	627.09	750.00	646.19
21-6-00-431.200				
Finance Charges/Fees	750.00	26.90	750.00	96.21
21-6-00-535.000				
Hydro Labor	26,918.64	29,067.96	35,291.99	35,199.71
21-6-00-545.000				
Hydro Operating Expenses	30,000.00	25,257.33	30,000.00	24,262.37
21-6-00-555.000				
Purchased Power	1,218,408.09	1,034,922.41	1,362,032.73	834,189.00
21-6-00-555.100				
Sunset Solor Credits	-1,000.00	-4,044.23	-1,000.00	-4,818.12
21-6-00-555.200				
Hydro LIHI Credits	-74,842.08	-196,882.33	-129,132.46	-106,809.62
21-6-00-574.000				
Transmission Plant Mainte	2,500.00	0.00	1,500.00	3,733.41
21-6-00-580.000				
Distribution Labor	0.00	887.76	0.00	0.00
21-6-00-580.100				
Distribution Lbr-BVI PR	4,180.78	29,300.50	9,303.71	26,429.64
21-6-00-580.115				
Distribution-Contract Bas	625,040.00	513,704.46	594,880.00	491,920.00
21-6-00-580.116				
Distrib Lbr-Contract On-C	45,760.00	36,080.00	45,760.00	37,840.00
21-6-00-580.117				
Distrib Lbr/Equip-DLC OT	79,094.00	734.46	2,500.00	6,224.66
21-6-00-580.118				
Distrib Lbr/Equip-Capital	0.00	-70,571.00	-75,000.00	-27,919.80

+ 151,356.10
to budget

Barton Village General Ledger
Comparative Budget Report
Electric

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
21-6-00-580.120				
Customer Jobs	70,000.00	46,021.61	65,000.00	755,078.94
21-6-00-580.125				
Distrib Lbr/Eq - NDLC	0.00	0.00	0.00	27,066.67
21-6-00-580.140				
Distrib-Lbr/Eq Outgs [DC]	25,000.00	94,447.96	95,000.00	71,430.18
21-6-00-580.142				
Disb Lbr/Equip-Outgs (NDC)	0.00	0.00	0.00	43,315.51
21-6-00-580.145				
Capital Outage Repair	0.00	32.67	0.00	0.00
21-6-00-580.150				
Distribution Lbr-GIS	0.00	3,924.00	0.00	0.00
21-6-00-580.200				
Training / Line Apprentic	500.00	724.62	500.00	78.00
21-6-00-582.100				
Dist Line/ Station Expens	1,500.00	1,633.65	2,500.00	1,352.18
21-6-00-582.200				
Tools	1,500.00	1,006.47	1,500.00	3,240.78
21-6-00-586.000				
Meter Expense	10,000.00	5,749.04	10,000.00	12,083.00
21-6-00-590.000				
Dist. Maint. Labor	0.00	3,205.00	4,500.00	0.00
21-6-00-592.000				
Dist. Maint. Structure/Eq	10,000.00	0.00	10,000.00	0.00
21-6-00-593.100				
Line Clearing	3,945.60	199.35	4,500.00	5,956.05
21-6-00-593.105				
Line Clearing/Contractor	100,000.00	63,351.00	100,000.00	80,397.46
21-6-00-593.110				
Line Clearing Contra	-25,000.00	0.00	-25,000.00	-13,275.42
21-6-00-593.115				
Distribution Maint- OH Li	65,000.00	49,495.59	65,000.00	34,819.00
21-6-00-595.000				
Dist. Maint Line Transfor	0.00	2,013.04	2,500.00	12,348.70
21-6-00-596.000				
Dist. Maint. Street Light	2,500.00	0.00	2,500.00	0.00
21-6-00-598.000				
Dist. Maint. Other	250.00	0.00	250.00	0.00
21-6-00-902.000				
Meter Reading Labor	83,200.00	68,467.18	83,200.00	68,800.00
21-6-00-903.000				
Customer Records & Collec	0.00	12,189.72	30,000.00	11,200.00
21-6-00-904.000				
Uncollectable Accounts	10,000.00	0.00	10,000.00	-3,097.29
21-6-00-906.100				
Newspaper Ads	500.00	2,487.91	500.00	2,413.21
21-6-00-920.100				
Office Salaries	101,159.10	82,048.73	112,666.37	107,077.84
21-6-00-920.150				
Employee Training	400.00	0.00	500.00	592.31

Barton Village General Ledger
Comparative Budget Report
Electric

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
21-6-00-920.200				
Elected Official Salaries	800.00	756.00	900.00	1,038.85
21-6-00-920.250				
Electric Tax Coll Fees	0.00	994.74	750.00	377.71
21-6-00-921.100				
Supplies	24,500.00	22,280.50	24,500.00	27,076.00
21-6-00-921.150				
Village Reports	75.00	0.00	75.00	0.00
21-6-00-921.200				
Computer Expense	7,770.00	9,547.26	8,120.00	9,547.42
21-6-00-921.300				
Communication Expense	5,000.00	1,451.96	7,500.00	1,353.79
21-6-00-921.420				
Utilities - Phone	750.00	1,005.26	1,250.00	-335.47
21-6-00-921.500				
Permits, Licenses and Due	2,500.00	2,241.01	2,500.00	2,899.31
21-6-00-923.100				
Outside Services	152,295.00	25,081.07	35,000.00	2,647.01
21-6-00-923.200				
Legal Services	70,195.00	14,073.15	25,000.00	3,415.00
21-6-00-923.300				
VPPSA - Admin Fees	80,969.00	68,056.70	107,436.00	63,742.86
21-6-00-923.330				
VPPSA-GIS Project Fees	11,669.00	10,080.93	12,497.00	10,896.49
21-6-00-923.350				
RES Project Cost	44,124.00	43,039.40	70,649.00	60,794.63
21-6-00-923.360				
VPPSA Mgmt Services	79,560.00	82,857.38	54,995.20	53,005.90
21-6-00-923.400				
Audit Services	17,500.00	22,500.00	22,400.00	19,786.81
21-6-00-924.100				
Property Insurance	10,832.26	11,185.65	13,607.35	13,624.26
21-6-00-924.150				
Boiler/Machinery Insuranc	1,076.34	5,598.30	7,857.88	7,759.48
21-6-00-924.200				
Public Official Insurance	161.20	120.90	142.20	142.20
21-6-00-924.300				
Liability Insurance	3,777.54	2,833.17	4,066.27	4,066.28
21-6-00-924.500				
Vehicle Insurance	1,972.45	1,479.32	1,407.54	1,407.56
21-6-00-924.600				
Unemployment Insurance	556.89	556.88	813.12	1,363.00
21-6-00-924.700				
Workers Comp Insurance	3,596.00	5,455.74	4,855.00	5,881.88
21-6-00-926.100				
FICA/MEDI	12,132.50	9,837.70	14,526.86	10,366.88
21-6-00-926.200				
Health Insurance	50,643.64	35,939.17	34,891.23	34,888.20
21-6-00-926.300				
Municipal Retirement	10,308.66	3,305.51	9,436.90	3,596.02

Barton Village General Ledger
Comparative Budget Report
Electric

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
21-6-00-926.400				
Compensated Absences	22,094.70	15,674.16	28,131.58	14,766.78
21-6-00-926.415				
Elec-Childcare Tax Expens	0.00	0.00	0.00	144.40
21-6-00-928.000				
Regulatory Commission (SQ	295.92	0.00	350.00	1,880.00
21-6-00-930.000				
Misc. Expense	0.00	154.39	150.00	0.00
21-6-00-931.100				
Garage Rent	32,000.00	20,664.00	21,000.00	20,664.00
21-6-00-931.200				
Office Rent	22,000.00	9,516.00	9,600.00	9,540.00
21-6-00-931.300				
Railroad Crossing Lease	1,100.00	1,029.00	1,100.00	1,029.00
21-6-00-933.100				
Transportation Equipment	0.00	822.50	750.00	0.00
21-6-00-933.200				
Transportation Mileage	2,500.00	2,500.41	2,500.00	1,325.96
21-6-00-933.410				
Bucket Truck	0.00	1,441.73	0.00	465.90
21-6-00-933.420				
Digger Truck	3,500.00	4,230.70	4,500.00	11,183.05
21-6-00-933.430				
Line Truck	0.00	899.51	0.00	-31.17
21-6-00-933.500				
Truck Fuel	0.00	0.00	1,000.00	0.00
21-6-00-935.100				
Maint of Gen Plt-Remediat	0.00	22,717.28	10,000.00	122,310.00
Total Expenditures	3,702,969.24	2,611,792.11	3,595,972.35	3,400,044.73
Total Electric	-690,263.67	373,333.24	-125,516.86	221,766.86

- 195,927.62
to budget

Barton Village General Ledger
Comparative Budget Report
Water

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
23-4-00-415.100				
Materials Sold	0.00	39.15	0.00	32.27
23-4-00-415.200				
Service Bill Labor/Equip	400.00	-33.60	250.00	538.00
23-4-00-417.100				
Taxes & Assessment Fees	71,004.19	68,690.82	68,804.00	68,810.75
23-4-00-417.120				
Tax & Assessment Fee Inte	1,000.00	929.77	1,000.00	854.48
23-4-00-417.140				
Del Tax Collector's Fees	1,000.00	1,250.69	1,500.00	1,229.83
23-4-00-417.200				
Grant Funds	12,000.00	17,097.06	0.00	0.00
23-4-00-419.100				
Misc. Interest Income	50.00	38.51	50.00	40.88
23-4-00-419.200				
Customer Accounts Penalti	1,500.00	1,825.62	1,700.00	1,419.66
23-4-00-421.000				
Misc. Income	0.00	50.00	0.00	0.00
23-4-00-440.100				
Water Sales	230,700.00	200,180.24	245,167.79	216,405.07
Total Revenues	317,654.19	290,068.26	318,471.79	289,330.94

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to budget*

23-6-00-403.000				
Depreciation Expense	145,000.00	17,097.06	180,000.00	0.00
23-6-00-408.300				
Water/Sewer Assessment Fe	1,600.00	1,682.99	1,700.00	1,695.95
23-6-00-431.100				
Interest Expense	20,135.09	14,170.26	11,997.13	16,053.44
23-6-00-431.200				
Finance Charges and Fees	1,500.00	0.00	1,500.00	7.46
23-6-00-580.000				
Water Labor-Operations	76,066.79	83,129.26	56,576.40	86,279.60
23-6-00-580.100				
Water Labor-Training	0.00	50.45	250.00	0.00
23-6-00-580.120				
Water Labor-Customer Jobs	200.00	0.00	200.00	0.00
23-6-00-582.100				
Line / Station Expe	10,000.00	8,049.08	10,000.00	2,419.03
23-6-00-582.110				
Line/Station Exp-Chemical	29,000.00	16,848.00	20,000.00	17,337.43
23-6-00-582.115				
Line/Station Exp-Testing	1,800.00	2,997.60	3,500.00	3,654.60
23-6-00-582.116				
Line/Station Exp-Scada	0.00	5,440.00	1,500.00	415.50
23-6-00-582.200				
Water Tools	2,000.00	1,646.20	3,100.00	61.36
23-6-00-582.300				
Hydrants	0.00	1,905.00	2,000.00	1,120.00

Barton Village General Ledger
Comparative Budget Report
Water

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
23-6-00-586.000				
Water Meters	2,500.00	2,004.30	2,500.00	0.00
23-6-00-588.100				
Distribution Exp-Storm Re	0.00	11,531.93	0.00	7,329.12
23-6-00-590.000				
Water Labor-Maintenance	6,500.00	4,516.89	4,587.28	3,382.13
23-6-00-592.000				
Maint of Structures/Equip	5,000.00	2,429.73	7,000.00	3,900.39
23-6-00-594.000				
Maintenance of Lines-Mate	5,000.00	0.00	6,000.00	248.17
23-6-00-902.000				
Meter Reading Expense	1,500.00	1,730.42	2,000.00	2,665.64
23-6-00-904.000				
Uncollectable Account	500.00	0.00	500.00	0.00
23-6-00-906.100				
Newspaper Ads	0.00	0.00	0.00	70.40
23-6-00-920.100				
Office Salaries	7,140.30	7,704.81	17,897.08	16,843.30
23-6-00-920.150				
Employee Training	500.00	225.00	250.00	97.40
23-6-00-920.200				
Elected Official Salaries	800.00	756.00	900.00	922.11
23-6-00-920.250				
Tax Collector Fees	1,500.00	1,250.69	1,500.00	1,853.94
23-6-00-921.100				
Office Supplies	2,625.00	1,716.61	3,685.13	4,762.22
23-6-00-921.150				
Village Reports	50.00	0.00	50.00	0.00
23-6-00-921.200				
Computer Expense	832.50	843.60	870.00	1,525.94
23-6-00-921.400				
Utilities - Electric	10,000.00	6,886.94	7,750.00	7,366.89
23-6-00-921.420				
Utilities-Phone	900.00	1,883.68	2,000.00	1,973.85
23-6-00-921.440				
Utilities - Fuel	8,000.00	5,617.35	7,000.00	7,890.23
23-6-00-921.500				
Permits Licenses and Dues	3,000.00	1,211.09	1,750.00	1,614.60
23-6-00-923.100				
Outside Services	1,000.00	139.00	1,000.00	3,007.17
23-6-00-923.110				
Outside Svs-Lawn Care	1,374.14	372.68	1,415.36	355.03
23-6-00-923.360				
VPPSA MGMT SERVICES	0.00	9,871.42	8,760.00	8,540.97
23-6-00-923.400				
Audit Expense	1,875.00	1,774.99	2,400.00	3,197.92
23-6-00-924.100				
Property Insurance	2,233.47	1,787.38	1,796.56	1,796.56
23-6-00-924.150				
Boiler/Machinery Insuranc	1,560.55	5,548.89	6,006.93	6,354.82

Barton Village General Ledger
Comparative Budget Report
Water

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
23-6-00-924.200				
Pubic Official Insurance	161.20	120.90	142.20	142.20
23-6-00-924.300				
Liability Insurance	1,638.36	1,228.77	1,617.53	1,617.52
23-6-00-924.600				
Unemployment Insurance	1,033.61	1,033.60	951.68	951.84
23-6-00-924.700				
Workers Comp Insurance	6,674.33	9,903.16	5,682.33	6,350.65
23-6-00-926.100				
FICA/MEDI	7,245.45	7,275.95	7,175.99	7,702.54
23-6-00-926.200				
Health Insurance	12,760.74	3,267.24	8,044.57	5,338.09
23-6-00-926.300				
Municipal Retirement	5,953.46	0.00	7,175.99	0.00
23-6-00-926.400				
Compensated Absences	10,004.64	4,950.06	12,743.01	7,760.91
23-6-00-926.415				
Water-Childcare Tax Expen	0.00	0.00	0.00	166.27
23-6-00-930.000				
Misc. Expense	0.00	-1.40	0.00	0.00
23-6-00-931.200				
Office Rent	2,134.00	1,512.00	1,550.00	1,524.00
23-6-00-931.300				
Railroad Crossing Lease	2,200.00	2,200.00	2,200.00	2,200.00
23-6-00-933.200				
Transportation Mileage	300.00	73.60	300.00	16.17
23-6-00-933.300				
Backhoe	0.00	0.00	0.00	3,000.02
Total Expenditures	401,798.63	254,383.18	427,525.17	251,513.38
Total Water	-84,144.44	35,685.08	-109,053.38	37,817.56

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-176,011.79
to budget*

Barton Village General Ledger
Comparative Budget Report
Waste Water

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
24-4-00-415.200				
Service Bill Labor	0.00	1,830.00	0.00	0.00
24-4-00-417.100				
Taxes & Assessment Fees	57,165.00	57,087.86	65,540.05	65,517.81
24-4-00-417.120				
Tax & Assessment Fee Inte	1,500.00	948.49	1,500.00	896.65
24-4-00-417.140				
Del Tax Collector Fees	1,500.00	1,252.72	1,500.00	1,642.58
24-4-00-417.200				
Grant Funds	0.00	77,824.92	0.00	0.00
24-4-00-419.100				
Misc. Interest Income	100.00	13.27	100.00	27.71
24-4-00-419.200				
Customer Account Penaltie	1,600.00	2,237.92	2,000.00	1,717.70
24-4-00-421.000				
Misc Income	0.00	3,170.00	0.00	0.00
24-4-00-440.100				
Waste Water Sales	355,000.00	254,930.98	373,462.14	318,073.39
24-4-00-447.100				
WW Sales for Resale-Glove	0.00	55,014.10	124,414.78	103,679.00
24-4-00-447.110				
WW Sales for RS-Glover DS	0.00	387.70	465.24	387.70
24-4-00-447.115				
Sales/ReSale-Glover Capit	0.00	11,300.20	5,350.40	0.00
Total Revenues	416,865.00	465,998.16	574,332.61	491,942.54

- 92,390.07
to budget

24-6-00-403.000				
Depreciation Expense	138,000.00	74,343.40	155,000.00	0.00
24-6-00-408.300				
Water/Sewer Assessment Fe	2,700.00	2,832.08	2,850.00	721.54
24-6-00-431.100				
Interest	9,093.68	7,775.20	7,543.24	10,946.02
24-6-00-431.200				
Finance Charges and Fees	100.00	0.00	100.00	45.56
24-6-00-580.000				
Sewer Labor-Operations	96,170.77	104,608.07	118,686.65	116,795.02
24-6-00-580.100				
Sewer Line Expenses	5,000.00	4,548.83	5,000.00	977.63
24-6-00-580.115				
Sewer Labor-Training	1,500.00	7,407.98	5,000.00	5,035.69
24-6-00-582.100				
Station Expenses	200.00	9,488.98	10,000.00	7,800.84
24-6-00-582.110				
Line/Station Expense-Chem	32,400.00	28,766.31	30,000.00	19,863.01
24-6-00-582.115				
Line/Station Exp-Testing	9,000.00	8,926.15	9,500.00	4,684.98
24-6-00-582.116				
Line/Station Exp-Scada	0.00	3,032.10	3,500.00	0.00

Barton Village General Ledger
Comparative Budget Report
Waste Water

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
24-6-00-582.200				
Sewer Tools	2,500.00	524.72	1,500.00	286.34
24-6-00-588.100				
Distribution Maint-Storm	0.00	7,761.18	0.00	0.00
24-6-00-590.000				
Sewer Labor-Maintenance	3,000.00	3,285.56	8,364.72	1,261.44
24-6-00-592.100				
Maint of S&E-Plant	10,000.00	11,139.14	10,000.00	11,781.82
24-6-00-592.110				
Maint Struct/Eq-Lift Stat	3,000.00	3,501.42	3,500.00	2,421.14
24-6-00-592.120				
Maint of Stru&Equip-Scada	0.00	0.00	0.00	4,064.24
24-6-00-594.000				
Sewer-Maintenance of Line	5,000.00	8,265.11	7,500.00	2,380.35
24-6-00-600.300				
Sludge Removal	0.00	23,964.87	25,000.00	15,800.00
24-6-00-610.000				
Sludge Disposal	10,000.00	8,873.28	15,000.00	11,928.24
24-6-00-620.000				
Grit Disposal	1,200.00	0.00	1,200.00	778.32
24-6-00-902.000				
Meter Reading	1,500.00	1,797.60	2,000.00	2,665.64
24-6-00-906.100				
Newspaper Ads	0.00	0.00	0.00	68.09
24-6-00-920.100				
Office Salaries	7,140.30	7,622.20	17,385.73	16,308.10
24-6-00-920.150				
Employee Training	0.00	655.00	1,500.00	252.27
24-6-00-920.200				
Elected Official Salaries	800.00	756.00	900.00	921.40
24-6-00-920.250				
Tax Collector Fees	2,000.00	1,252.73	1,500.00	2,234.79
24-6-00-921.100				
Office Supplies	3,500.00	2,551.33	3,565.92	4,318.85
24-6-00-921.150				
Village Reports	0.00	0.00	50.00	0.00
24-6-00-921.200				
Computer Expense	1,110.00	1,225.72	1,160.00	2,769.42
24-6-00-921.400				
Utilities - Electric	40,000.00	31,040.21	40,000.00	37,747.70
24-6-00-921.420				
Utilities - Phone	3,200.00	1,896.80	2,500.00	1,803.65
24-6-00-921.440				
Utilities - Fuel	6,500.00	5,577.69	6,500.00	5,953.48
24-6-00-921.500				
Permits Licenses Dues	1,200.00	2,703.23	2,500.00	1,706.00
24-6-00-923.100				
Outside Services	2,500.00	5,621.14	3,000.00	4,240.19
24-6-00-923.110				
Outside Services-Lawn Car	2,363.52	2,859.89	3,849.78	2,662.75

Barton Village General Ledger
Comparative Budget Report
Waste Water

Account	Budget FY - 2023	Actual FY-2023 Pd:11	Budget FY - 2024	Actual FY-2024 Pd:11
24-6-00-923.360				
VPPSA MGMT SERVICES	0.00	9,552.10	8,476.00	8,261.13
24-6-00-923.400				
Audit Expense	2,500.00	1,825.02	3,200.00	3,092.81
24-6-00-924.100				
Property Insurance	1,744.96	1,396.43	2,429.73	2,429.72
24-6-00-924.150				
Boiler/Machinery Insuranc	1,224.72	4,335.15	7,856.35	7,337.32
24-6-00-924.200				
Public Official Insurance	161.20	120.90	142.20	142.20
24-6-00-924.300				
Liability Insurance	2,554.47	1,915.86	2,439.57	2,439.56
24-6-00-924.600				
Unemployment Insurance	2,067.23	2,067.27	1,903.36	1,903.68
24-6-00-924.700				
Workers Compensation	13,348.67	18,135.17	11,364.67	12,225.63
24-6-00-926.100				
FICA/MEDI	9,331.78	9,334.81	12,719.53	10,282.67
24-6-00-926.200				
Health Insurance	27,474.78	30,838.76	50,743.54	27,062.28
24-6-00-926.300				
Municipal Retirement	7,793.76	8,770.47	11,223.12	9,742.34
24-6-00-926.400				
Compensated Absences	17,172.95	16,547.32	19,831.29	16,769.43
24-6-00-926.410				
Employee Ben-Clothing	0.00	0.00	0.00	260.99
24-6-00-926.412				
Employee Ben-Phone Allowa	0.00	0.00	0.00	480.00
24-6-00-926.415				
WW-Childcare Tax Expenses	0.00	0.00	0.00	278.62
24-6-00-930.000				
Misc Expense	500.00	0.00	500.00	178.73
24-6-00-931.200				
Office Rent	2,200.00	1,464.00	1,500.00	1,476.00
24-6-00-931.400				
Rent-Vehicles	0.00	0.00	11,500.00	0.00
24-6-00-933.200				
Transportation Mileage	300.00	110.98	300.00	237.00
24-6-00-933.300				
Backhoe	0.00	0.00	0.00	2,296.50
24-6-00-933.400				
Truck Maintenance	0.00	2,540.98	0.00	60.00
24-6-00-933.500				
Truck Fuel	2,000.00	0.00	0.00	0.00
Total Expenditures	491,052.79	493,559.14	651,785.40	408,181.12
Total Waste Water	-74,187.79	-27,560.98	-77,452.79	83,761.42
Total All Funds	-639,146.69	491,167.76	-145,746.08	406,977.20

- 243,604.28
to budget

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: December 23, 2024
Subject: Resolution to Declare Authorized Representatives to the USDA
Agenda: Agenda Item "I"

As the Board is aware, the Village is facing a large wastewater facility project that will require funding. Mike Mainer with Aldritch + Elliott has suggested that the Village submit a grant application to the United States Department of Agriculture (USDA) Rural Development (RD), which requires that the Board authorize representatives for the purpose of applying for the grant. This document must be uploaded to the [USDA's RD Apply website](#) to begin the application process.

The grant application is due January 15, 2025.

Proposed Motion: Motion to approve Vera LaPorte and Amy Braun as authorized representatives to the USDA Rural Development grant program.

**Barton Village, Inc.
PO Box 519
Barton, VT 05822**

Village Board of Trustees

Resolution

This Resolution authorizes Vera LaPorte and Amy Braun, who are the Business Manager and Lead Finance/HR, respectively, are empowered to act on behalf of Barton Village as the Authorized Representatives for the United States Department of Agriculture (USDA) Rural Development Grant Application and Supporting Documents.

Resolved by the Board of Trustees of the Village of Barton as follows:

WHEREAS, the Village of Barton is applying for USDA Rural Development grant funding for the Barton Village Wastewater Treatment Facility Improvements.

NOW THEREFORE, Vera LaPorte or Amy Braun is hereby authorized, on behalf of Barton Village, to apply for, accept, and expend grant funds from the USDA. The named authorized representatives have permission to sign all USDA investment documents that bind the applicant, provided all permits and necessary approvals are in place.

Regina Lyon, Board of Trustees Chair

Approved this 23rd day of December, 2024.

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 23, 2024
Subject: CY 2025 Budget Drafts – Draft #2
Agenda: Agenda Item “X”

Following the budget discussion at the meeting on December 11th, the following changes were made. The updated drafts are attached for your review and further discussion.

Village:

Changes:

- Updated interest income related to internal note with Wastewater
- Added line item for “Buildings/Structures-Municipal Lane” to Capital Expenditures/Capital Reserves/Debt Service
- Included \$312,000 for Buildings/Structures in Capital Expenditures [Salt/Sand Shed]
- Included \$231,900 in Grant Revenue from USDA for Salt/Sand Shed
- Added Debt Service of \$58,100 for Buildings/Structures-Municipal Lane
- Added \$20,000 to reserve for Building/Structures reserve
- Utilizes \$20,000 of Building/Structure reserve
- Reduced Capital Replacement Reserve to \$10,000
- Reduced BMB Reserve to \$10,000
- Reduced PP reserve to \$5,000
- RESULT:
 - Tax Revenue 4.4% increase over CY2024 Budget
 - \$6.00/\$100K home value

Highway:

Changes:

- Updated hours for DPW (Andy, Garret) for winter
- Removed Grant Revenue from USDA \$231,900
- Removed Debt Service for Salt/Sand Shed
- Reduced Paving Reserve to \$25,000
- Reduced Skid Steer/Snowblower reserve to \$5,000
- RESULT:
 - Tax Revenue 10.2% increase over CY2024 Budget

- \$68.53/\$100K home value

Electric:

Changes:

- Added Capital Budget Items
- RESULT:
 - Net Loss of \$519K primarily due to Capital Upgrades
 - Will need to review for financing of capital upgrades and related rate impact

Water:

Changes:

Tax Revenue:

- Assumes \$20K of ERAF grant revenue transfers to “Generator” reserve in CY2024
- Utilizes \$20K of Generator reserve and \$20K of Capital Reserve for Generator purchase/installation
- Updated cost of Re-Epoxy Filters capital project
- Added grant to reflect cost of Re-Epoxy Filters capital project
- RESULT:
 - Tax Revenue 2.3% increase over CY2024 Budget
 - \$3.00/\$100K home value

User Rates/Operations:

- Updated hours for Water Operations Labor
- Increased Chemicals to \$20,000
- Added 3% increase in user rates; represents increase of \$1.60 /month for usage of 4,000 gallons
- RESULT:
 - Net Income of \$18,103; net cash flow increase of \$11,500, if budget is maintained

Wastewater:

Changes:

Tax Revenue:

- Increased Debt Service for Village Loan to 7.5 yr payback
- Reduced Capital Reserve and Major Repair Reserve to \$7,500 each
- RESULT:
 - Tax Revenue 6.6% increase over CY2024 Budget
 - \$8.15/\$100K home value

User Rates/Operations:

- Added 4% increase in user rates; represents increase of \$3.10 /month for usage of 4,000 gallons
- RESULT:
 - Net (Loss) of **(\$120,268)** with a cash flow deficit of **(\$29,811)** if budget is maintained

BARTON VILLAGE, INC						
VILLAGE Department		2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
12-4-00-417.100	Village Taxes	\$ 69,838.31	\$ 72,578.42	\$ 72,516.86	\$ 75,742.41	4%
12-4-00-417.112	PILOT - Electric	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	0%
12-4-00-417.114	PILOT - StatePark/Dam/Riv	\$ 3,525.08	\$ 4,795.00	\$ 4,795.68	\$ 4,795.00	0%
12-4-00-417.120	Delinquent Tax Interest	\$ 305.73	\$ 750.00	\$ 296.74	\$ 500.00	-33%
12-4-00-417.140	Delinquent Tax Collector Fees	\$ 497.87	\$ 550.00	\$ 278.78	\$ 500.00	-9%
12-4-00-417.200	Grant Funds	\$ 45,142.37	\$ -	\$ 35,000.00	\$ 231,900.00	0%
12-4-00-419.100	Misc. Interest Income	\$ 3,750.87	\$ 250.00	\$ 96.50	\$ 150.00	-40%
12-4-00-419.400	Bond/Note Interest Income	\$ -	\$ -	\$ 3,402.78	\$ 6,475.00	0%
12-4-00-421.000	Misc. Income	\$ 640.00	\$ -	\$ 941.00	\$ -	0%
12-4-00-421.200	Gain/(Loss on Disposition of Plant Assets)	\$ -	\$ -	\$ -	\$ -	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	\$ 10,395.15	\$ 11,000.00	\$ -	\$ 11,000.00	0%
12-4-00-454.103	Rent-Vehicles-Highway	\$ -	\$ -	\$ -	\$ -	0%
12-4-13-454.113	Garage Rent-Highway	\$ 21,612.00	\$ 21,612.00	\$ 21,576.00	\$ 21,575.00	0%
12-4-13-454.121	Garage Rent-Electric	\$ 20,664.00	\$ 20,664.00	\$ 20,664.00	\$ 20,664.00	0%
12-4-15-421.000	FD Property Misc Income	\$ 1,980.00	\$ 1,980.00	\$ 1,815.00	\$ 1,980.00	0%
12-4-21-454.121	BMB Rent-Electric	\$ 9,516.00	\$ 9,516.00	\$ 9,540.00	\$ 9,540.00	0%
12-4-21-454.123	BMB Rent- Water	\$ 1,512.00	\$ 1,512.00	\$ 1,524.00	\$ 1,524.00	1%
12-4-21-454.124	BMB Rent-Sewer	\$ 1,464.00	\$ 1,464.00	\$ 1,476.00	\$ 1,476.00	1%
12-4-21-454.200	BMB Rent	\$ -	\$ 3,000.00	\$ 2,875.00	\$ 1,750.00	-42%
12-4-21-454.300	BMB Rent- Misc.	\$ 200.00	\$ 200.00	\$ 550.00	\$ 200.00	0%
12-4-23-417.200	Grant Funds-Community Garden	\$ 1,157.84	\$ 2,500.00	\$ -	\$ 2,500.00	0%
12-4-31-421.000	Pageant Park Revenue	\$ 25,865.00	\$ 32,000.00	\$ 37,619.90	\$ 34,500.00	8%
12-4-41-421.000	Ballfield Revenue	\$ -	\$ -	\$ -	\$ -	0%
	Total Revenues	\$ 231,191.22	\$ 197,496.42	\$ 228,093.24	\$ 439,896.41	123%
12-6-00-403.000	Depreciation Expense	\$ 25,226.75	\$ 24,500.00	\$ -	\$ 41,600.00	70%
12-6-00-408.200	Property Taxes	\$ -	\$ -	\$ -	\$ -	0%
12-6-00-408.300	Property Taxes-W/S User Fees	\$ -	\$ -	\$ 1,068.11	\$ -	0%
12-6-00-408.400	Delinquent Property Purchase	\$ -	\$ -	\$ -	\$ -	0%
12-6-00-426.000	Donations/Appropriations	\$ -	\$ -	\$ -	\$ -	0%
12-6-00-431.100	Interest Expense	\$ (0.61)	\$ -	\$ -	\$ 2,905.00	0%
12-6-00-431.200	Finance Charges and Fees	\$ 360.73	\$ 250.00	\$ 55.83	\$ 250.00	0%
12-6-00-596.000	Dist. Maint. Street Light Usage	\$ 8,215.08	\$ 8,500.00	\$ 7,195.49	\$ 7,500.00	-12%
12-6-00-700.100	Village DPW Labor	\$ -	\$ -	\$ -	\$ -	0%
12-6-00-906.100	Newspaper Ads	\$ 312.55	\$ 500.00	\$ 458.57	\$ 500.00	0%
12-6-00-920.100	Office Salaries	\$ 4,391.36	\$ 11,249.59	\$ 10,688.93	\$ 11,577.17	3%
12-6-00-920.150	Employee Training	\$ -	\$ 100.00	\$ 263.51	\$ 150.00	50%
12-6-00-920.200	Elected Official	\$ 966.00	\$ 900.00	\$ 913.82	\$ 900.00	0%
12-6-00-920.250	Tax Collector Fees	\$ 1,136.77	\$ 1,150.00	\$ 943.10	\$ 1,257.50	9%
12-6-00-921.100	Office Supplies	\$ 3,432.28	\$ 2,303.65	\$ 4,083.71	\$ 2,944.98	28%
12-6-00-921.150	Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
12-6-00-921.200	Computer Expense	\$ 586.54	\$ 580.00	\$ 262.65	\$ 630.27	9%
12-6-00-921.300	Communications Expense	\$ -	\$ -	\$ -	\$ 543.90	0%
12-6-00-921.500	Permits Licenses and Dues	\$ 72.07	\$ 75.00	\$ 73.87	\$ 75.00	0%
12-6-00-923.100	Outside Services	\$ 1,644.58	\$ 1,250.00	\$ 797.61	\$ 1,250.00	0%
12-6-00-923.200	Legal Services	\$ 924.60	\$ 1,500.00	\$ 2,186.65	\$ 1,500.00	0%
12-6-00-923.360	VPPSA Mgmt Services	\$ 7,239.36	\$ 5,500.00	\$ 5,258.50	\$ -	0%
12-6-00-923.400	Audit Services	\$ 900.00	\$ 1,000.00	\$ 1,961.23	\$ 1,650.00	65%
12-6-00-924.100	Property Insurance	\$ -	\$ -	\$ -	\$ -	0%
12-6-00-924.150	Boiler Insurance	\$ 4,917.66	\$ 6,891.86	\$ 6,808.13	\$ 6,891.86	0%
12-6-00-924.200	Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 142.20	0%
12-6-00-924.300	Liability Insurance	\$ 41.52	\$ 87.32	\$ 87.32	\$ 87.32	0%
12-6-00-924.400	Bond Insurance	\$ -	\$ -	\$ -	\$ -	0%
12-6-00-924.500	Vehicle Insurance	\$ 493.11	\$ 703.77	\$ 703.76	\$ 703.77	0%
12-6-00-924.600	Unemployment Insurance	\$ 185.32	\$ 204.16	\$ 204.20	\$ 204.16	0%
12-6-00-924.700	Workers Comp Insurance	\$ 1,154.59	\$ 1,219.00	\$ 1,336.86	\$ 1,219.00	0%
12-6-00-926.100	FICA/MEDI	\$ 1,417.09	\$ 1,425.78	\$ 12,017.30	\$ 1,477.97	4%

BARTON VILLAGE, INC						
VILLAGE Department		2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
12-6-00-926.200	Health Insurance	\$ 1,089.12	\$ 4,512.76	\$ 1,143.87	\$ 7,428.12	65%
12-6-00-926.300	Municipal Retirement	\$ (1,320.08)	\$ 1,258.04	\$ 9,170.34	\$ 1,352.39	7%
12-6-00-926.400	Compensated Absences	\$ 1,206.11	\$ 3,433.77	\$ 1,446.57	\$ 3,553.87	3%
12-6-00-926.410	Employee Benefits - Clothing	\$ -	\$ -	\$ -	\$ 52.80	0%
12-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 381.77	\$ 457.02	0%
12-6-00-930.000	Misc. Expense	\$ 498.42	\$ -	\$ 0.32	\$ 250.00	0%
12-6-00-930.100	Misc. Expense-Storm Related	\$ 1,181.24	\$ -	\$ 17,235.00	\$ -	0%
12-6-00-930.210	Misc Expense-VCF Grant	\$ -	\$ -	\$ 7,640.00	\$ -	0%
12-6-00-933.400	Truck Maintenance	\$ 1,498.25	\$ 1,500.00	\$ 229.74	\$ 1,500.00	0%
12-6-00-933.500	Truck Fuel	\$ 1,715.13	\$ 1,800.00	\$ -	\$ 1,800.00	0%
12-6-13-710.400	BMB Garage Supplies	\$ 2,642.88	\$ 2,824.00	\$ 175.97	\$ -	0%
12-6-13-921.400	BMB Garage - Electric	\$ 1,962.52	\$ -	\$ -	\$ -	0%
12-6-13-921.420	BMB Garage Utilities/Misc	\$ 2,003.52	\$ -	\$ (220.05)	\$ -	0%
12-6-13-921.440	BMB Garage - Heating Fuel	\$ 3,248.94	\$ 3,500.00	\$ -	\$ -	0%
12-6-13-921.460	BMB Garage-Utilities - Water/Sewer	\$ 657.00	\$ 604.00	\$ 462.00	\$ -	0%
12-6-13-923.100	BMB Garage-Outside Services	\$ 150.25	\$ 150.00	\$ -	\$ -	0%
12-6-13-924.100	BMB Garage-Property Insurance	\$ 1,120.73	\$ 299.73	\$ 299.72	\$ 299.73	0%
12-6-15-408.300	FD/Engine House Water/Sewer User Fee	\$ -	\$ -	\$ 446.71	\$ 475.00	0%
12-6-15-710.400	FD/Engine House Shop Supplies	\$ -	\$ 250.00	\$ -	\$ 200.00	-20%
12-6-15-921.100	FD/Engine House Office Supplies	\$ 360.82	\$ 100.00	\$ -	\$ 100.00	0%
12-6-15-921.400	FD/Engine House Electric	\$ -	\$ -	\$ -	\$ -	0%
12-6-15-921.440	FD/Engine Hs Fuel	\$ 8.23	\$ -	\$ -	\$ -	0%
12-6-15-921.460	FD/Engine Hs Water/Sewer	\$ -	\$ -	\$ -	\$ -	0%
12-6-15-923.100	FD/Engine House-Outside Svs	\$ 2,807.94	\$ 2,500.00	\$ -	\$ 2,500.00	0%
12-6-15-924.100	FD/Engine House- Property Insurance	\$ 374.18	\$ 479.20	\$ 479.20	\$ 479.20	0%
12-6-21-408.300	BMB Water/Sewer User Fee	\$ 1,860.28	\$ 1,900.00	\$ 46.64	\$ 1,000.00	-47%
12-6-21-700.100	BMB-DPW Labor	\$ 803.49	\$ 637.00	\$ 1,535.57	\$ 1,368.80	115%
12-6-21-921.100	BMB-Supplies	\$ 8,800.18	\$ 8,500.00	\$ 7,408.17	\$ 8,500.00	0%
12-6-21-921.400	BMB-Utilities - Electric	\$ 3,489.57	\$ 3,900.00	\$ 2,934.96	\$ 3,500.00	-10%
12-6-21-921.420	BMB-Utilities - Phone	\$ 4,163.08	\$ 5,500.00	\$ 4,936.07	\$ 5,500.00	0%
12-6-21-921.440	BMB-Utilities - Fuel	\$ 13,094.41	\$ 13,000.00	\$ 9,127.03	\$ 11,000.00	-15%
12-6-21-921.460	BMB-Utilities - Water/Sewer	\$ 2,511.00	\$ 1,800.00	\$ 1,062.55	\$ 1,500.00	-17%
12-6-21-923.100	BMB-Outside Services	\$ 2,580.99	\$ 3,000.00	\$ 6,249.24	\$ 3,500.00	17%
12-6-21-923.110	BMB-Lawn Care	\$ 391.28	\$ 396.30	\$ 310.64	\$ 402.77	2%
12-6-21-923.200	BMB Legal	\$ -	\$ 250.00	\$ -	\$ 250.00	0%
12-6-21-924.100	BMB - Property Insurance	\$ 5,906.06	\$ 7,557.04	\$ 7,557.04	\$ 7,557.04	0%
12-6-22-700.100	Village Common Labor	\$ -	\$ 228.67	\$ 217.35	\$ 330.60	45%
12-6-22-921.400	Village Common- Electric	\$ 170.67	\$ 250.00	\$ 239.11	\$ 300.00	20%
12-6-22-921.460	Village Common- Water/Sewer	\$ -	\$ 100.00	\$ -	\$ 100.00	0%
12-6-22-923.110	Village Common-Lawn Care	\$ 503.06	\$ 509.53	\$ 399.42	\$ 517.84	2%
12-6-23-930.000	Community Garden-Misc Expense	\$ 1,157.84	\$ 2,500.00	\$ -	\$ 2,500.00	0%
12-6-31-408.300	Pageant Park Water/Sewer User Fee	\$ 1,044.25	\$ 1,100.00	\$ 1,132.89	\$ 1,150.00	5%
12-6-31-700.100	Pageant Park-DPW Labor	\$ 3,054.48	\$ 2,888.63	\$ 2,798.13	\$ 2,266.20	-22%
12-6-31-710.400	Pageant Park-Misc. Supplies	\$ 3,143.37	\$ 3,500.00	\$ 3,096.99	\$ 3,500.00	0%
12-6-31-920.300	Pageant Park-Caretaker Labor	\$ 6,242.85	\$ 7,400.00	\$ 8,243.16	\$ 8,500.00	15%
12-6-31-921.400	Pageant Park - Electric	\$ 2,083.03	\$ 2,500.00	\$ 1,017.27	\$ 1,000.00	-60%
12-6-31-921.420	Pageant Park - Phone	\$ 2,398.64	\$ 2,500.00	\$ 3,459.71	\$ 3,000.00	20%
12-6-31-921.460	Pageant Park - Water/Sewer	\$ 1,502.00	\$ 1,500.00	\$ 2,000.79	\$ 2,000.00	33%
12-6-31-921.100	Pageant Park-Outside Services	\$ 5,100.00	\$ 1,500.00	\$ 988.45	\$ 5,500.00	267%
12-6-31-923.110	Pageant Park-Lawn Care	\$ 1,676.88	\$ 1,698.43	\$ 1,331.39	\$ 1,726.14	2%
12-6-31-924.100	Pageant Park-Property Insurance	\$ 172.28	\$ 221.38	\$ 221.40	\$ 221.38	0%
12-6-31-924.600	Pageant Park-Unemployment Ins	\$ -	\$ 204.16	\$ -	\$ 204.16	0%
12-6-31-926.100	Pageant Park-FICA/MEDI	\$ 117.15	\$ -	\$ 146.85	\$ -	0%
12-6-31-930.000	Pageant Park-Misc	\$ -	\$ 5,000.00	\$ 14.99	\$ 500.00	-90%
12-6-41-408.300	Ballfield - Water/Sewer User Fee	\$ 64.72	\$ 65.00	\$ 70.22	\$ 75.00	15%
12-6-41-700.100	Ballfield-DPW Labor	\$ 32.67	\$ 200.00	\$ 484.68	\$ 223.20	12%
12-6-41-921.400	Ballfield - Electric	\$ 291.20	\$ 325.00	\$ 173.44	\$ 325.00	0%
12-6-41-921.460	Ballfield - Water/Sewer	\$ 495.00	\$ 500.00	\$ 531.53	\$ 500.00	0%
12-6-41-923.110	Ballfield-Lawn Care	\$ 1,397.40	\$ 1,415.36	\$ 1,109.48	\$ 1,438.45	2%

12-6-41-924.100
 12-6-41930.000
 12-6-51-921.460
 12-6-51-923.110

BARTON VILLAGE, INC					
VILLAGE Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Ballfield-Property Insurance	\$ 12.84	\$ 16.40	\$ 16.40	\$ 16.40	0%
Ballfield-Misc Expense	\$ -	\$ -	\$ 1,517.37	\$ 1,000.00	0%
River Green - Water/Sewer	\$ 192.00	\$ 200.00	\$ 186.22	\$ 200.00	0%
River Green -Lawn Care	\$ 335.36	\$ 339.69	\$ 266.29	\$ 345.23	2%
Total Expenditures	\$ 159,731.48	\$ 176,396.41	\$ 167,233.95	\$ 187,976.41	7%
Net Income [Revenues less Expenses]	\$ 71,459.74	\$ 21,100.01	\$ 60,859.29	\$ 251,920.00	1094%
REVENUE REQUIREMENT:					
Expenses	\$ 159,731.48	\$ 176,396.41	\$ 167,233.95	\$ 187,976.41	
Subtract: Non-Cash Expenses					
Depreciation Expense	\$ (25,226.75)	\$ (24,500.00)	\$ -	\$ (41,600.00)	
Add: Non-Expense Cash Requirements					
Reserve Changes:					
Capital Expenditures	\$ 80,148.08	\$ 6,600.00	\$ -	\$ 312,000.00	
Debt Service (Principal Payments)	\$ -	\$ -	\$ -	\$ 11,620.00	
Capital Reserve Additions	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00	\$ 48,000.00	
Appropriations	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Reserves Utilitized	\$ (35,271.27)	\$ (5,000.00)	\$ -	\$ (25,000.00)	
Loan Proceeds	\$ -	\$ -	\$ -	\$ (58,100.00)	
TOTAL REVENUE REQUIREMENT	\$ 223,381.54	\$ 197,496.41	\$ 211,233.95	\$ 439,896.41	
ACTUAL REVENUE	\$ 231,191.22	\$ 197,496.42	\$ 228,093.24	\$ 439,896.41	
NET CASH INCREASE/(DECREASE)	\$ 7,809.68	\$ 0.01	\$ 16,859.29	\$ 0.00	

Capital Expenditures					
Computer Software	\$ -	\$ 6,600.00	\$ -	\$ -	
Barton Memorial Building Improvements	\$ 80,148.08	\$ -	\$ -	\$ -	
Buildings/Structures-Municipal Lane				\$ 312,000.00	
Total Capital Expenditures	\$ 80,148.08	\$ 6,600.00	\$ -	\$ 312,000.00	
Debt Service					
Buildings/Structures-Municipal Lane	\$ -	\$ -	\$ -	\$ 11,620.00	
Total Debt Service [Principal Only]	\$ -	\$ -	\$ -	\$ 11,620.00	
Capital Reserves					
Capital Replacement	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 10,000.00	
Fuel Tank	\$ -	\$ -	\$ -	\$ -	
Memorial Building	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	
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	\$ 5,000.00	
Buildings/Structures-Municipal Lane	\$ -	\$ -	\$ -	\$ 20,000.00	
Vehicles/Trucks	\$ -	\$ -	\$ -	\$ -	
Total Reserves	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00	\$ 48,000.00	
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	\$ 357,926.27	\$ 394,745.48 10.2%
13-4-00-417.120	Interest - Delinquent Tax Collections	\$ -	\$ -	\$ 1,421.14	\$ 1,500.00 0%
13-4-00-417.140	Delinquent Tax Collector Fees	\$ -	\$ -	\$ 1,443.23	\$ 1,500.00 0%
13-4-00-417.200	Grant Funds	\$ 95,849.35	\$ 204,049.00	\$ 4,459.98	\$ 6,000.00 -97%
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	\$ 113.95	\$ 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	\$ 385,783.41	\$ 446,355.48 -26%
13-6-00-403.000	Depreciation Expense	\$ 80,571.00	\$ 83,000.00	\$ -	\$ 96,000.00 16%
13-6-00-431.100	Interest Expense	\$ 12,488.54	\$ 17,343.18	\$ 11,884.28	\$ 10,738.84 -38%
13-6-00-431.200	Finance Charges & Fees	\$ 768.88	\$ 100.00	\$ 773.46	\$ 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	\$ 1,732.38	\$ 500.00 0%
	Sidewalk Expense	\$ -	\$ -	\$ 84.90	\$ - 0%
13-6-00-710.200	Bridges/Culverts/StormDamage	\$ 126,070.98	\$ 1,000.00	\$ 28,068.65	\$ 1,500.00 50%
13-6-00-710.400	Garage Supplies	\$ 5,475.41	\$ 5,500.00	\$ 7,011.56	\$ 6,000.00 9%
13-6-00-710.450	Highway Tools/Safety	\$ 1,968.61	\$ 2,000.00	\$ 3,189.42	\$ 2,500.00 25%
13-6-00-906.100	Newspaper Ads	\$ 180.26	\$ 200.00	\$ 200.82	\$ 200.00 0%
13-6-00-920.100	Office Labor	\$ 3,410.27	\$ 11,249.59	\$ 10,633.61	\$ 11,577.17 3%
13-6-00-920.150	Employee Training	\$ -	\$ -	\$ 114.51	\$ 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	\$ 4,665.59	\$ 5,450.00 51%
13-6-00-921.100	Office Supplies	\$ 2,627.10	\$ 2,303.65	\$ 2,581.89	\$ 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	\$ 262.65	\$ 945.40 9%
13-6-00-921.300	Communication Expense	\$ 1,191.90	\$ 1,500.00	\$ 1,074.98	\$ 3,165.03 111%
13-6-00-921.400	Utilities-Electric	\$ 203.21	\$ 2,220.00	\$ 1,686.06	\$ 2,220.00 0%
13-6-00-921.420	Utilities-Phone/Internet	\$ 275.16	\$ 2,100.00	\$ 1,438.04	\$ 1,600.00 -24%
13-6-00-921.440	Utilities - Fuel	\$ -	\$ -	\$ 3,840.70	\$ 5,000.00 0%
13-6-00-921.460	Utilities - Water/Sewer	\$ -	\$ -	\$ 1,970.65	\$ 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	\$ 1,063.61	\$ 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	\$ 5,258.50	\$ - 0%
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	\$ 6,641.55	\$ 10,406.82 6%
13-6-00-926.200	Health Insurance	\$ 21,781.44	\$ 24,161.23	\$ 22,877.52	\$ 27,998.95 16%
13-6-00-926.250	Health Insurance Opt Out	\$ 674.02	\$ 5,491.59	\$ 6,167.92	\$ 5,754.70 5%
13-6-00-926.300	VMERS	\$ 5,856.15	\$ 8,662.24	\$ 10,095.58	\$ 9,522.58 10%
13-6-00-926.400	Compensated Absences	\$ 18,186.78	\$ 21,897.35	\$ 14,606.40	\$ 23,193.25 6%
13-6-00-926.410	Emplyyee Benefits - Clothing	\$ -	\$ -	\$ 265.00	\$ 500.00 0%
13-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 273.51	\$ 496.51 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	\$ 4,737.91	\$ 1,500.00 0%
13-6-00-933.310	Skid Steer	\$ 2,649.41	\$ 2,500.00	\$ 835.31	\$ 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]	\$ -	\$ -	\$ 1,679.88	\$ 1,500.00 0%
13-6-00-933.405	Truck 5 [Ford 550]	\$ 3,403.61	\$ 4,000.00	\$ 1,532.20	\$ 4,000.00 0%

BARTON VILLAGE, INC						
HIGHWAY Department						
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	% Var Bdgt vs Bgt	
13-6-00-933.406	Truck 6 [International]	\$ 1,252.78	\$ 4,000.00	\$ 584.71	\$ 4,000.00	0%
13-6-00-933.500	Fuel	\$ 6,337.04	\$ 6,500.00	\$ 8,338.88	\$ 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	\$ 47,850.00	33%
13-6-11-710.100	Winter-Road Salt	\$ 10,494.72	\$ 15,000.00	\$ 8,401.92	\$ 14,000.00	-7%
13-6-11-710.110	Winter-Road Sand	\$ 325.00	\$ 1,500.00	\$ 5,289.71	\$ 3,100.00	107%
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	\$ 53,777.93	\$ 36,713.11	-14%
13-6-12-700.120	Summer-Pager On-Call	\$ 7,213.54	\$ 7,011.68	\$ 8,898.12	\$ 7,475.52	7%
13-6-12-710.120	Summer-Road Paving	\$ 13,487.90	\$ 15,000.00	\$ 21,986.21	\$ 20,000.00	33%
13-6-12-710.130	Summer-Road Cleaning	\$ 3,668.30	\$ 3,500.00	\$ 8.52	\$ 1,500.00	-57%
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	\$ 383,011.34	\$ 478,705.19	4%
	Net Income [Revenues less Expenses]	\$ (26,949.08)	\$ 145,176.94	\$ 2,772.07	\$ (32,349.71)	-122%
REVENUE REQUIREMENT:						
	Expenses	\$ 521,737.11	\$ 461,645.96	\$ 383,011.34	\$ 478,705.19	4%
	Subtract: Non-Cash Expenses					
	Depreciation Expense	\$ (80,571.00)	\$ (83,000.00)	\$ -	\$ (96,000.00)	
	Gain/Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ -	
	Add: Non-Expense Cash Requirements					
	Capital Expenditures	\$ 21,827.04	\$ 385,507.00	\$ 77,113.66	\$ -	
	Debt Service (Principal Payments)	\$ 27,655.82	\$ 37,782.15	\$ 27,643.12	\$ 29,405.49	
	Capital Reserves	\$ 92,000.00	\$ 58,150.00	\$ 58,150.00	\$ 65,000.00	
	Reserves Utilized	\$ -	\$ (111,262.20)	\$ (106,262.20)	\$ (30,755.20)	
	Loan Proceeds-Paving Project	\$ -	\$ -	\$ -	\$ -	
	Laon Proceeds-Salt/Sand Shed Financing	\$ -	\$ (142,000.00)	\$ -	\$ -	
	TOTAL REVENUE REQUIREMENT	\$ 582,648.97	\$ 606,822.91	\$ 439,655.92	\$ 446,355.48	
	ACTUAL REVENUE	\$ 494,788.03	\$ 606,822.90	\$ 385,783.41	\$ 446,355.48	
	NET CASH INCREASE/(DECREASE)	\$ (87,860.94)	\$ (0.01)	\$ (53,872.51)	\$ (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	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	
	Total Capital Projects	\$ 21,827.04	\$ 385,507.00	\$ 77,113.66	\$ -	
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	\$ -	\$ -	
	Total Debt Service Payments	\$ 27,655.82	\$ 37,782.15	\$ 27,643.12	\$ 29,405.49	
Capital Reserves						
	Truck Savings	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
	Paving	\$ 55,000.00	\$ 17,000.00	\$ 17,000.00	\$ 25,000.00	

BARTON VILLAGE, INC					
HIGHWAY Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	% Var Bdgt vs Bgt
Skid Steer/Snowblower	\$ 7,000.00	\$ 6,150.00	\$ 6,150.00	\$ 5,000.00	
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	\$ 65,000.00	
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	\$ 9,032.08	\$ 15,000.00	0%
21-4-00-415.200	Service Bill Labor/ Equip	\$ 130,886.36	\$ 20,000.00	\$ 118,304.40	\$ 80,000.00	300%
21-4-00-415.300	Sevice Revenue-Contractor L/M	\$ 110,545.92	\$ 12,500.00	\$ 458,827.45	\$ 350,000.00	2700%
21-4-00-417.140	Deliquent Tax Collector Fees	\$ 1,039.36	\$ 750.00	\$ 231.81	\$ 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	\$ 18,264.07	\$ 17,500.00	17%
21-4-00-419.120	Interest Income-ElecTxInterest	\$ 367.18	\$ 250.00	\$ 390.65	\$ 250.00	0%
21-4-00-419.200	Customer Account Penaltie	\$ 15,214.86	\$ 15,000.00	\$ 12,606.86	\$ 15,000.00	0%
21-4-00-419.500	TranSCO Settlement	\$ 62,722.78	\$ 67,500.64	\$ 53,422.74	\$ 73,705.00	9%
21-4-00-419.600	VELCO Dividend (check)	\$ 8,659.50	\$ 8,672.00	\$ 314.33	\$ 8,672.00	0%
21-4-00-419.510	Tansco-Direct	\$ 419.11	\$ 420.00	\$ 3,470.65	\$ 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	\$ 6,630.20	\$ 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	\$ 2,084,877.68	\$ 2,439,823.05	3%
21-4-00-442.100	Commercial Sales	\$ 572,265.69	\$ 591,191.00	\$ 530,365.96	\$ 594,759.50	1%
21-4-00-444.100	Public Street Lighting	\$ 29,834.78	\$ 30,661.00	\$ 25,900.41	\$ 31,278.53	2%
21-4-00-445.100	Municipal	\$ 61,025.49	\$ 52,143.00	\$ 52,520.42	\$ 60,834.39	17%
21-4-00-445.200	Public Authority	\$ 125,832.75	\$ 124,718.00	\$ 111,097.27	\$ 135,356.62	9%
21-4-00-451.000	Disconnect / Reconnect	\$ 9,915.00	\$ 3,500.00	\$ 10,685.00	\$ 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	\$ 11,725.00	\$ 5,000.00	0%
	Total Revenues	\$ 3,840,851.32	\$ 3,470,455.49	\$ 3,621,811.59	\$ 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	\$ 14,339.59	\$ 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	\$ 174,084.98	\$ 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	\$ 117,358.06	\$ 145,136.72	23%
21-6-00-431.150	Interest Expense-Customer Deposits	\$ 685.11	\$ 750.00	\$ 646.19	\$ 750.00	0%
21-6-00-431.200	Finance Charges/Fees	\$ 26.90	\$ 750.00	\$ 96.21	\$ 750.00	0%
21-6-00-535.000	Hydro Labor	\$ 31,402.74	\$ 35,291.99	\$ 35,199.71	\$ 36,417.50	3%
21-6-00-545.000	Hydro Operating Expenses	\$ 27,351.86	\$ 30,000.00	\$ 24,262.37	\$ 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	\$ 834,189.00	\$ 1,304,187.76	-4%
21-6-00-555.100	Sunset Solor Credits	\$ (4,044.23)	\$ (1,000.00)	\$ (4,818.12)	\$ (3,500.00)	250%
21-6-00-555.200	Hydro LIHI Credits	\$ (220,736.99)	\$ (129,132.46)	\$ (106,809.62)	\$ -	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	\$ 26,429.64	\$ 25,000.00	169%
21-6-00-580.115	Distribution Labor-Contract Base	\$ 621,090.86	\$ 594,880.00	\$ 491,920.00	\$ 615,700.80	3%
21-6-00-580.116	Distribtuion Labor-Contract On Call	\$ 44,000.00	\$ 45,760.00	\$ 37,840.00	\$ 47,361.60	4%
21-6-00-580.117	Distrib Lbr/Equip - DLC OT	\$ 788.91	\$ 2,500.00	\$ 6,224.66	\$ 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	\$ 755,078.94	\$ 362,250.00	457%
21-6-00-580.125	Distrib Lbr/Equip - NDLC	\$ -	\$ -	\$ 27,066.67	\$ 25,000.00	0%
21-6-00-580.140	Distrib Lbr/Equip Outages [DLC]	\$ 120,971.09	\$ 95,000.00	\$ 71,430.18	\$ 75,000.00	-21%
21-6-00-580.142	Distrib Lbr/Equip Outages [NDLC]	\$ -	\$ -	\$ 43,315.51	\$ 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	\$ 1,352.18	\$ 2,500.00	0%
21-6-00-582.200	Tools	\$ 1,266.38	\$ 1,500.00	\$ 3,240.78	\$ 4,000.00	167%
21-6-00-586.000	Meter Expense	\$ 5,749.04	\$ 10,000.00	\$ 12,083.00	\$ 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	\$ 80,397.46	\$ 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	\$ 34,819.00	\$ 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	\$ 68,800.00	\$ 86,112.00	4%
21-6-00-903.000	Customer Records & Collections	\$ 13,649.34	\$ 30,000.00	\$ 11,200.00	\$ 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	\$ 2,413.21	\$ 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	\$ 107,077.84	\$ 115,947.08	3%
21-6-00-920.150	Employee Training	\$ -	\$ 500.00	\$ 592.31	\$ 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	\$ 377.71	\$ 500.00	-33%
21-6-00-921.100	Supplies	\$ 26,021.87	\$ 24,500.00	\$ 27,076.00	\$ 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	\$ 9,547.42	\$ 14,223.72	75%
21-6-00-921.300	Communication Expense	\$ 1,756.67	\$ 7,500.00	\$ 1,353.79	\$ 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	\$ 2,647.01	\$ 15,000.00	-57%
21-6-00-923.200	Legal Services	\$ 15,548.15	\$ 25,000.00	\$ 3,415.00	\$ 15,000.00	-40%
21-6-00-923.300	VPPSA - Admin Fees	\$ 80,826.23	\$ 107,436.00	\$ 63,742.86	\$ 109,795.00	2%
21-6-00-923.330	VPPSA-GIS Project Fees	\$ 10,997.38	\$ 12,497.00	\$ 10,896.49	\$ 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	\$ 60,794.63	\$ 70,265.00	-1%
21-6-00-923.360	VPPSA Management Services	\$ 93,591.80	\$ 54,995.20	\$ 53,005.90	\$ 8,160.00	-85%
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	\$ 7,759.48	\$ 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	\$ 10,366.88	\$ 14,952.69	3%
21-6-00-926.200	Health Insurance	\$ 38,798.86	\$ 34,891.23	\$ 34,888.20	\$ 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	\$ 3,596.02	\$ 10,069.59	7%
21-6-00-926.400	Compensated Absences	\$ 18,265.79	\$ 28,131.58	\$ 14,766.78	\$ 28,908.40	3%
21-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 144.40	\$ 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	\$ 11,183.05	\$ 4,500.00	0%
21-6-00-933.430	Line Truck	\$ 899.51	\$ -	\$ (31.17)	\$ -	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	\$ 122,310.00	\$ 25,000.00	150%
	Total Expenditures	\$ 3,405,503.45	\$ 3,595,972.35	\$ 3,400,044.73	\$ 4,141,307.86	15%
	Total Electric Net Income (Loss)	\$ 435,347.87	\$ (125,516.86)	\$ 221,766.86	\$ (159,778.77)	27%
	REVENUE REQUIREMENT:					
	Expenses	\$ 3,405,503.45	\$ 3,595,972.35	\$ 3,400,044.73	\$ 4,141,307.86	
	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	\$ -	\$ 3,285,000.00	
	Debt Service (Principal Payments)	\$ 236,193.71	\$ 245,979.81	\$ 236,193.71	\$ 258,544.33	
	Capital Reserves	\$ -	\$ -	\$ -	\$ -	
	Reserves Transferred to Operating	\$ -	\$ -	\$ -	\$ -	
	Loan Proceeds	\$ -	\$ -	\$ -	\$ (3,000,000.00)	
	TOTAL REVENUE REQUIREMENT	\$ 3,575,809.56	\$ 3,908,052.16	\$ 3,635,238.44	\$ 4,359,852.19	
	ACTUAL REVENUE	\$ 3,840,851.32	\$ 3,470,455.49	\$ 3,621,811.59	\$ 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)	\$ (117,203.85)	\$ (519,003.10)	
	Capital Projects					
	Transco Purchases	\$ -	\$ -	\$ -	\$ -	

BARTON VILLAGE, INC					
ELECTRIC Department	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Hydro Upgrades	\$ 81,946.49	\$ 55,000.00	\$ -	\$ 3,000,000.00	
Distribution Line - Voltage Upgrades	\$ -	\$ -	\$ -	\$ 150,000.00	
Route 5A	\$ 148,436.16	\$ -	\$ -	\$ -	
Transformers	\$ 60,294.57	\$ 75,000.00	\$ -	\$ 100,000.00	
Distribution Upgrades	\$ 5,110.82	\$ 170,000.00	\$ -	\$ 10,000.00	
Computer Software	\$ -	\$ 66,100.00	\$ -	\$ -	
Substations	\$ -	\$ -	\$ -	\$ 25,000.00	
Total Capital Projects	\$ 295,788.04	\$ 366,100.00	\$ -	\$ 3,285,000.00	

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 Bdgt vs Bdgt
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	\$ 68,810.75	\$ 70,413.52	2.3%
23-4-00-417.120	Tax & User Fee Interest	\$ 942.39	\$ 1,000.00	\$ 854.48	\$ 1,000.00	0%
23-4-00-417.140	Del Tax Collector's Fees	\$ 1,444.83	\$ 1,500.00	\$ 1,229.83	\$ 1,500.00	0%
23-4-00-417.200	Grant Funds	\$ 23,653.94	\$ -	\$ -	\$ 84,000.00	0%
23-4-00-419.100	Misc. Interest Income	\$ 42.77	\$ 50.00	\$ 40.88	\$ 50.00	0%
23-4-00-419.200	Customer Accounts Penalties	\$ 1,945.67	\$ 1,700.00	\$ 1,419.66	\$ 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	\$ 216,405.07	\$ 266,673.89	9%
	Total Revenues	\$ 332,357.07	\$ 318,471.79	\$ 289,330.94	\$ 425,387.41	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	\$ 1,695.95	\$ 1,700.00	0%
23-6-00-431.100	Interest Expense	\$ 11,670.94	\$ 11,997.13	\$ 16,053.44	\$ 11,239.47	-6%
23-6-00-431.200	Finance Charges and Fees	\$ -	\$ 1,500.00	\$ 7.46	\$ 750.00	-50%
23-6-00-580.000	Water Labor-Operations	\$ 91,202.65	\$ 56,576.40	\$ 86,279.60	\$ 67,062.47	19%
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	\$ 2,419.03	\$ 7,500.00	-25%
23-6-00-582-110	Line/Station Expense-Chemicals	\$ 18,809.48	\$ 20,000.00	\$ 17,337.43	\$ 20,000.00	0%
23-6-00-582.115	Line/Station Expense-Testing	\$ 3,588.94	\$ 3,500.00	\$ 3,654.60	\$ 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	\$ -	\$ 7,329.12	\$ -	0%
23-6-00-590.000	Water Labor-Maintenance	\$ 4,991.11	\$ 4,587.28	\$ 3,382.13	\$ 5,437.50	19%
23-6-00-592.000	Maintenance of Structures/Equipment	\$ 3,204.85	\$ 7,000.00	\$ 3,900.39	\$ 5,000.00	-29%
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	\$ 2,665.64	\$ 2,500.00	25%
23-6-00-904.000	Uncollectable Account	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
23-6-00-906.100	Newspaper Ads	\$ -	\$ -	\$ 70.40	\$ -	0%
23-6-00-920.100	Office Salaries	\$ 9,129.83	\$ 17,897.08	\$ 16,843.30	\$ 18,418.22	3%
23-6-00-920.150	Employee Training	\$ 225.00	\$ 250.00	\$ 97.40	\$ 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	\$ 1,853.94	\$ 2,210.00	47%
23-6-00-921.100	Office Supplies	\$ 2,104.78	\$ 3,685.13	\$ 4,762.22	\$ 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	\$ 1,525.94	\$ 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	\$ 7,366.89	\$ 8,300.00	7%
23-6-00-921.420	Utilities-Phone	\$ 1,885.20	\$ 2,000.00	\$ 1,973.85	\$ 2,200.00	10%
23-6-00-921.440	Utilities - Fuel	\$ 6,933.16	\$ 7,000.00	\$ 7,890.23	\$ 7,500.00	7%
23-6-00-921.500	Permits Licenses and Dues	\$ 1,435.54	\$ 1,750.00	\$ 1,614.60	\$ 1,750.00	0%
23-6-00-923.100	Outside Services	\$ 139.00	\$ 1,000.00	\$ 3,007.17	\$ 2,500.00	150%
23-6-00-923.110	Outside Services-Lawn Care	\$ 372.68	\$ 1,415.36	\$ 355.03	\$ 1,438.45	2%
23-6-00-923.360	VPPSA Mgmt Services	\$ 11,580.80	\$ 8,760.00	\$ 8,540.97	\$ -	0%
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	\$ 6,354.82	\$ 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	\$ 7,702.54	\$ 8,157.13	14%
23-6-00-926.200	Health Insurance	\$ 1,360.79	\$ 8,044.57	\$ 5,338.09	\$ 12,679.75	58%
23-6-00-926.300	Municipal Retirement	\$ 830.01	\$ 7,175.99	\$ -	\$ 8,157.13	14%
23-6-00-926.400	Compensated Absences	\$ 9,073.05	\$ 12,743.01	\$ 7,760.91	\$ 13,210.92	4%
23-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	\$ -	\$ -	0%
23-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 166.27	\$ 411.04	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	\$ -	\$ -	\$ 3,000.02	\$ -	0%
23-6-00-933.500	Truck Fuel	\$ -	\$ -	\$ -	\$ -	0%
	Total Expenditures	\$ 412,974.54	\$ 427,525.16	\$ 251,513.38	\$ 407,284.12	-5%
	Total Water-Net Income(Loss)	\$ (80,617.47)	\$ (109,053.37)	\$ 37,817.56	\$ 18,103.29	-117%

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	\$ 251,513.38	\$ 407,284.12	
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	\$ 133,000.00	
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)	\$ (33,000.00)	
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	\$ 311,428.03	\$ 413,887.93	
ACTUAL REVENUE		\$ 332,357.07	\$ 318,471.79	\$ 289,330.94	\$ 425,387.41	
NET CASH INCREASE/(DECREASE)		\$ (18,891.80)	\$ (57,573.95)	\$ (22,097.09)	\$ 11,499.48	

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	\$ -	\$ 84,000.00	
Computer Software		\$ -	\$ 10,500.00	\$ -	\$ -	
Total Capital Projects		\$ 17,097.06	\$ 73,200.00	\$ 9,720.25	\$ 133,000.00	

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	
Generator		\$ -	\$ -	\$ -	\$ -	
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 Bdg't vs Bdg't
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	\$ 65,517.81	\$ 69,894.56	6.6%
24-4-00-417.120	Tax and User Fee Interest	\$ 1,122.49	\$ 1,500.00	\$ 896.65	\$ 1,500.00	0%
24-4-00-417.140	Del Tax Collector Fees	\$ 1,283.72	\$ 1,500.00	\$ 1,642.58	\$ 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	\$ 27.71	\$ 100.00	0%
24-4-00-419.200	Customer Account Penalties	\$ 2,399.45	\$ 2,000.00	\$ 1,717.70	\$ 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	\$ 318,073.39	\$ 412,339.41	10%
24-4-00-447.100	Wastewater Sales for ReSale-Glover	\$ 66,016.92	\$ 124,414.78	\$ 103,679.00	\$ 76,044.68	-39%
24-4-00-447.110	Wastewater Sales for ReSale-Glover DS	\$ 465.24	\$ 465.24	\$ 387.70	\$ 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	\$ 491,942.54	\$ 563,843.89	-2%
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	\$ 721.54	\$ 1,000.00	-65%
24-6-00-431.100	Interest	\$ 7,926.35	\$ 7,543.24	\$ 10,946.02	\$ 13,641.70	81%
24-6-00-431.200	Finance Charges and Fees	\$ -	\$ 100.00	\$ 45.56	\$ 100.00	0%
24-6-00-580.000	Sewer Labor-Operations	\$ 111,468.15	\$ 118,686.65	\$ 116,795.02	\$ 157,403.81	33%
24-6-00-580.100	Sewer Line Expenses	\$ 4,962.82	\$ 5,000.00	\$ 977.63	\$ 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	\$ 7,800.84	\$ 10,000.00	0%
24-6-00-582.110	Sewer Line Expenses-Chemicals	\$ 30,096.36	\$ 30,000.00	\$ 19,863.01	\$ 25,000.00	-17%
24-6-00-582.115	Sewer Line Expenses-Testing	\$ 9,196.15	\$ 9,500.00	\$ 4,684.98	\$ 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	\$ 11,781.82	\$ 12,500.00	25%
24-6-00-592.110	Maintenance of Structures/Equip-Lift Stations	\$ 3,980.29	\$ 3,500.00	\$ 2,421.14	\$ 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	\$ 2,380.35	\$ 7,500.00	0%
24-6-00-600.300	Sludge Removal	\$ 25,284.87	\$ 25,000.00	\$ 15,800.00	\$ 10,000.00	-60%
24-6-00-610.000	Sludge Disposal	\$ 12,931.66	\$ 15,000.00	\$ 11,928.24	\$ 15,000.00	0%
24-6-00-620.000	Grit Disposal	\$ 1,212.57	\$ 1,200.00	\$ 778.32	\$ 1,200.00	0%
24-6-00-902.000	Meter Reading	\$ 1,851.34	\$ 2,000.00	\$ 2,665.64	\$ 2,500.00	25%
24-6-00-904.000	Uncollectable Account	\$ -	\$ -	\$ -	\$ -	0%
24-6-00-906.100	Newspaper Ads	\$ -	\$ -	\$ 68.09	\$ -	0%
24-6-00-920.100	Office Salaries	\$ 9,020.00	\$ 17,385.73	\$ 16,308.10	\$ 17,891.99	3%
24-6-00-920.150	Employee Training	\$ 655.00	\$ 1,500.00	\$ 252.27	\$ 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	\$ 2,234.79	\$ 2,210.00	47%
24-6-00-921.100	Office Supplies	\$ 3,093.95	\$ 3,565.92	\$ 4,318.85	\$ 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	\$ 2,769.42	\$ 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	\$ 37,747.70	\$ 40,000.00	0%
24-6-00-921.420	Utilities - Phone	\$ 1,896.80	\$ 2,500.00	\$ 1,803.65	\$ 2,500.00	0%
24-6-00-921.440	Utilities - Fuel	\$ 6,376.10	\$ 6,500.00	\$ 5,953.48	\$ 6,500.00	0%
24-6-00-921.500	Permits Licenses Dues	\$ 2,703.23	\$ 2,500.00	\$ 1,706.00	\$ 2,500.00	0%
24-6-00-923.100	Outside Services	\$ 7,302.17	\$ 3,000.00	\$ 4,240.19	\$ 3,000.00	0%
24-6-00-923.110	Outside Services-Lawn Care	\$ 3,353.86	\$ 3,849.78	\$ 2,662.75	\$ 3,912.58	2%
24-6-00-923.360	Outside Services-VPPSA Mgmt	\$ 11,206.18	\$ 8,476.00	\$ 8,261.13	\$ -	0%
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	\$ 7,337.32	\$ 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	\$ 10,282.67	\$ 16,069.65	26%
24-6-00-926.200	Health Insurance	\$ 29,885.52	\$ 50,743.54	\$ 27,062.28	\$ 47,076.86	-7%
24-6-00-926.300	Municipal Retirement	\$ 5,365.07	\$ 11,223.12	\$ 9,742.34	\$ 14,704.25	31%
24-6-00-926.400	Compensated Absences	\$ 15,882.84	\$ 19,831.29	\$ 16,769.43	\$ 23,424.98	18%
24-6-00-926.410	Employee Benefits-Clothing	\$ -	\$ -	\$ 260.99	\$ 400.00	0%
24-6-00-926.412	Employee Benefits-Phone Allowance	\$ -	\$ -	\$ 480.00	\$ 373.33	0%
24-6-00-926.415	Childcare Tax Expense	\$ -	\$ -	\$ 278.62	\$ 821.20	0%

BARTON VILLAGE, INC						
WASTEWATER Department						
		2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
24-6-00-930.000	Misc Expense	\$ -	\$ 500.00	\$ 178.73	\$ 500.00	0%
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	\$ -	\$ -	\$ 2,296.50	\$ -	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	\$ 408,181.12	\$ 684,112.10	5%
	Total WasteWater-Net Income(Loss)	\$ (77,662.75)	\$ (77,452.79)	\$ 83,761.42	\$ (120,268.20)	55%
REVENUE REQUIREMENT:						
	Expenses	\$ 604,471.72	\$ 651,785.40	\$ 408,181.12	\$ 684,112.10	
	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	\$ 46,842.87	
	Capital Reserves	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00	\$ 17,700.00	
	Reserves Transferred to Operating	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE REQUIREMENT	\$ 577,516.43	\$ 574,332.61	\$ 450,528.34	\$ 593,654.96	
	ACTUAL REVENUE	\$ 526,808.97	\$ 574,332.61	\$ 491,942.54	\$ 563,843.89	
	NET CASH INCREASE/(DECREASE)	\$ (50,707.46)	\$ (0.00)	\$ 41,414.20	\$ (29,811.07)	

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	\$ -	\$ -	\$ -	\$ 26,666.67
	Total Debt Service Payment	\$ 21,384.64	\$ 19,647.21	\$ 19,647.22	\$ 46,842.87

Capital Reserves					
	Capital Reserve (taxes)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00
	Major Repair (user fees)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00
	Backhoe (taxes)	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00
	Total Reserves	\$ 22,700.00	\$ 22,700.00	\$ 22,700.00	\$ 17,700.00

VILLAGE OF BARTON
SCHEDULE OF RESTRICTED CASH
Estimate For the Period Ended 12/31/25

Village Department

<u>Restricted Purpose</u>	<u>12/31/2024</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>Est</u> <u>12/31/2025</u>
Sidewalks	\$ 70.05	\$ -	\$ -	\$ 70.05
Village Beautification Projects	\$ 940.00	\$ -	\$ -	\$ 940.00
BMB- Roof Drains	\$ 1,619.15	\$ -	\$ -	\$ 1,619.15
BMB R&R	\$ 24,796.68	\$ 10,000.00	\$ -	\$ 34,796.68
Hydrants	\$ 3,579.41	\$ -	\$ -	\$ 3,579.41
Future Grant Matching	\$ 57,173.09	\$ -	\$ -	\$ 57,173.09
Pageant Park	\$ 39,575.02	\$ 5,000.00	\$ (5,000.00)	\$ 39,575.02
Crystal Lake Outlet	\$ 4,145.85	\$ -	\$ -	\$ 4,145.85
Barton River Green	\$ 886.23	\$ -	\$ -	\$ 886.23
Barton Ball Field	\$ 1,607.98	\$ -	\$ -	\$ 1,607.98
Containment [Fuel]Tank	\$ 22,849.65	\$ -	\$ -	\$ 22,849.65
Capital Reserves	\$ 56,698.74	\$ 10,000.00	\$ -	\$ 66,698.74
BMB-Municipal Garage	\$ 20,703.29	\$ 3,000.00	\$ -	\$ 23,703.29
Municipal Lane - Buildings/Equipment	\$ 35,415.47	\$ 20,000.00	\$ (20,000.00)	\$ 35,415.47
Internal Loan to WW	\$ (200,000.00)	\$ -	\$ -	\$ (200,000.00)
Subtotal	\$ 70,060.61	\$ 48,000.00	\$ (25,000.00)	\$ 93,060.61
Fire Department Building	\$ 41,363.15	\$ -	\$ -	\$ 41,363.15
	\$ 111,423.76	\$ 48,000.00	\$ (25,000.00)	\$ 134,423.76

Highway Department

<u>Restricted Purpose</u>	<u>12/31/2024</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>Est</u> <u>12/31/2025</u>
Municipal Garage (Municipal Lane)	\$ -	\$ -	\$ -	\$ -
Truck	\$ 6,067.99	\$ 30,000.00	\$ -	\$ 36,067.99
Skid Steer/Snowblower	\$ 40,371.86	\$ 5,000.00	\$ -	\$ 45,371.86
Paving	\$ 195,720.19	\$ 25,000.00	\$ (30,755.20)	\$ 189,964.99
Backhoe	\$ 21,333.50	\$ 5,000.00	\$ -	\$ 26,333.50
Backhoe	\$ 15,003.91	\$ -	\$ -	\$ 15,003.91
	\$ 278,497.45	\$ 65,000.00	\$ (30,755.20)	\$ 312,742.25

Electric Department

<u>Restricted Purpose</u>	<u>12/31/2024</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>Est</u> <u>12/31/2025</u>
Debt Retirement	\$ 6,062.33	\$ -	\$ -	\$ 6,062.33
Capital Reserve	\$ 6,418.51	\$ -	\$ -	\$ 6,418.51
Vehicle Savings	\$ 1,017.86	\$ -	\$ -	\$ 1,017.86
Hydro Plant Improvements	\$ 19,830.48	\$ -	\$ -	\$ 19,830.48
Backhoe	\$ 2,752.46	\$ -	\$ -	\$ 2,752.46
	\$ 36,081.64	\$ -	\$ -	\$ 36,081.64

Water Department

<u>Restricted Purpose</u>	<u>12/31/2024</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>Est</u> <u>12/31/2025</u>
Major Repair	\$ 16,170.47	\$ 1,000.00	\$ -	\$ 17,170.47
Capital Reserve	\$ 77,355.71	\$ 5,000.00	\$ (13,000.00)	\$ 69,355.71
Backhoe	\$ 6,001.18	\$ 3,000.00	\$ -	\$ 9,001.18
Generator	\$ 20,000.00	\$ -	\$ (20,000.00)	\$ -
	\$ 119,527.36	\$ 9,000.00	\$ (33,000.00)	\$ 95,527.36

Wastewater Department

<u>Restricted Purpose</u>	<u>12/31/2024</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>Est</u> <u>12/31/2025</u>
Major Repairs	\$ 33,797.98	\$ 7,500.00	\$ -	\$ 33,797.98
Capital Reserve	\$ 34,922.99	\$ 7,500.00	\$ -	\$ 34,922.99
Backhoe	\$ 5,401.04	\$ 2,700.00	\$ -	\$ 5,401.04
	\$ 74,122.01	\$ 17,700.00	\$ -	\$ 74,122.01

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

Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: December 23, 2024
Subject: Hydro Facility Upgrade Update
Agenda: Agenda Item "K"

As of the date of this memo, the backup generator installation at the hydroelectric facility is 90% complete. According to Facility Operator Denis Fortin the "tie in" will have to wait for water levels to return to normal, otherwise he would be unable to stop the generators from spinning (a problem that the backup generator will solve in the future).

Proposed Motion: None.

Barton Village, Inc.
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Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: December 23, 2024
Subject: Flood Update
Agenda: Item "L"

Timeline of Events

- 07/10/2024 – Hurricane Beryl flood event.
- 08/02/2024 – Governor Scott requested assistance.
- 08/15/2024 – Shortfall in FEMA Public Assistance announced and Immediate Needs Funding (INF) implemented.
- 08/20/2024 – FEMA DR-4810 declared.
- 08/23/2024 – Assistance applicant briefing with Vermont Emergency Management (VEM).
- 08/27/2024 – NVDA and STANTEC inspection.
- 09/04/2024 – FEMA/VEM Environmental Planning and Historic Compliance During Disaster Recovery “green sheet” received.
- 09/20/2024 – News Release with important information on how to apply for FEMA assistance for DR-4810:
 - Go online to DisasterAssistance.gov
 - Call the FEMA Helpline at 800-621-3362
 - Download [FEMA’s Mobile App](#)
 - Visit a Disaster Recovery Center. For location and hours, visit fema.gov/drc
 - The application deadline is October 21, 2024 – **DEADLINE HAS PASSED**
- 09/20/2024 – News Release with important information on how to apply for Physical Disaster Loans through the Small Business Administration (SBA) for DR-4810:
 - Schedule an in-person appointment at the [SBA Disaster Recovery Center](#) in advance
 - Go online to sba.gov/disaster
 - Call the SBA’s Customer Service Center at 800-659-2955 or email disastercustomerservice@sba.gov
 - The application deadline is October 21, 2024 – **DEADLINE EXTENDED TO NOVEMBER 25, 2024**
- 09/27/2024 – Received STANTEC/NVDA RIVER project recommendation to buyout/elevate homes on Glover Road and Elm Street. “Due to the steep

topography, and the use restrictions on the only open parcel where flood storage could occur, the best solution to mitigate flooding here is to buyout the parcels/homes that are experiencing flooding. Recommend structure elevation or mitigation reconstruction as an alternative.” Subsequent meetings have determined that no projects in Barton Village will be recommended at this time.

- 10/03/2024 – “Kickoff” call with VEM consultant for July 2024 storm (DR-4810).
- 10/09/2024 – Exploratory call with VEM/FEMA PDMG to go over Disaster Inventory for DR-4810.
- 10/25/2024 – Disaster Inventory submitted for DR-4810.
- 11/01/2024 – Federal cost share for July 2023 storm (DR-4720) increased to 90%.
- 11/07/2024 – Final project for DR-4720 Category Z (administrative costs) submitted.
- 11/18/2024 – New State contact assigned for DR-4810. Currently working to rewrite the Disaster Inventory per new FEMA process/directives.
- 11/20/2024 – Recovery Transition Meeting for DR-4720. FEMA will no longer be involved and the State will now be the point of contact.
- 12/13/2024 – Recovery Scoping Meeting (RSM) with FEMA to go over Disaster Inventory (DI). The dredging at the Doyle Lane pond was included.
- 12/27/2024 – FEMA site inspection scheduled for High Street, Lincoln Avenue, and Doyle Lane. DPW Foreman Andy Sicard and Water Operator Lucas DiMauro will also attend.

Buyouts

- No update.

DPW

- Ball Field
 - Looking into possible ball field deed restrictions.
- High Street/St. Paul’s Cemetery Access Road
 - Culvert/road is currently stable and will be addressed with FEMA Hazard Mitigation for DR-4810.

No other updates at this time.

Proposed Motion: None.

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Memorandum

To: Barton Village Board of Trustees
From: Vera LaPorte
Date: December 23, 2024
Subject: Department Operations Updates
Agenda: Agenda Item "M"

Electric Department

- Tariff rider – Under review with PUC.
- Grattan Line Construction Corp. began working on NEK Broadband make-ready work on 12/02/2024.
- Disconnection rules – The PUC has not approved the disconnection language on all VPPSA members' notices and has asked that VPPSA revise and resubmit. VPPSA will do so.
- Press release – Governor Phil Scott has appointed Kerrick Johnson as new Commissioner of the Department of Public Service (DPS), replacing June Tierney.

Wastewater Department

- Glover Agreement – Sampling began on 12/04/2024 and will continue monthly for the foreseeable future.
- Upgrade project – Looking into spring bond vote and grant funding.
- The wastewater treatment facility continues to operate well and all reporting deadlines are being met.

Water Department

- NOAV dated 11/08/2024 – The state has approved the following plan to remediate disinfection byproduct levels:
 - Late spring/early summer 2025 – Dredging to remove sediment that was deposited during the flooding of 2023 and 2024.
 - Following the dredging, four quarters worth of monitoring will be allowed to take place to better understand the impacts of dredging based on annual average at the sample collection sites.
 - Should elevated thialomethanes (TTHMs) persist during the period prior to dredging, Water Operator Lucas DiMauro will reach out to the State to

determine additional short-term actions that may be taken to immediately reduce TTHM levels.

- Water sampling – Results from the well water and blended surface water samples have not yet been received.
- The water treatment facility continues to operate (relatively) well and all reporting deadlines are being met.

Highway Department

- The failing culvert on Eastern Avenue has apparently been a known issue since 2021. Andy Sicard and Garrett Heath have shored up the area with riprap and ditching. This project may be eligible for grant funding through the [2026 Vermont Better Roads Program](#) (20% grant match if project is \$60,000 or less). Applications are due 12/27/2024.
- Salt/sand shed – The Request for Proposal (RFP) is currently under review with the USDA.
- The 2012 International is operational but the problem has yet to be identified. All attempts to repeat the issue have failed.
- See Flood Update for additional information.

Village Department

- School crossing signs – LED flashing signs with timers have been ordered.
- The ATV Ordinance amendment took effect on December 13, 2024 and the ATV signs have been removed.
- See Flood update for additional information.

Proposed Motion: None.



State of Vermont
OFFICE OF THE GOVERNOR

For Immediate Release

Friday, December 20, 2024

Contact

Amanda Wheeler, Press Secretary

Office of the Governor

Amanda.Wheeler@vermont.gov

GOVERNOR PHIL SCOTT ANNOUNCES NEW APPOINTMENTS

Montpelier, Vt. – Governor Phil Scott today announced the appointment Kerrick Johnson, of North Middlesex, as commissioner of the Department of Public Service, Mike Ferrant, of Williamstown, as deputy commissioner of the Department of Liquor and Lottery and has named Sandy Bigglestone as acting commissioner of the Department of Financial Regulation.

Ferrant replaces former deputy commissioner Andrew Collier, who was appointed as commissioner of the Department of Motor Vehicles last month. Johnson replaces June Tierney and Bigglestone will serve as acting commissioner, replacing Kevin Gaffney. Both Tierney and Gaffney will be retiring at the end of the year.

About Kerrick Johnson, commissioner, Department of Public Service

Kerrick Johnson has served in key leadership roles over the past decade of energy sector transformation. Most recently, Johnson served as Vermont Electric Power Company’s (VELCO) executive advisor. In this role, Johnson helped the VELCO team identify, develop and collaboratively execute strategic development initiatives, build effective advocacy relationships and earn stakeholder support through responsive, imaginative messaging. Prior to that, he served as a co-founder and chief ecosystem officer for Utopus Insights, a New York-based energy company.

“Kerrick has extensive experience as a leader in the energy sector which will be valuable as we help Vermonters make the switch to cleaner energy sources in ways they can afford,” said Governor Phil Scott. “I also want to thank Commissioner Tierney for serving on my cabinet as Public Service commissioner for the last eight years. She has brought invaluable wisdom and counsel. I wish her all the best in her much-deserved retirement.”

“I am honored and grateful to Governor Scott for the opportunity,” said Johnson. “I look forward to working with the talented and committed Department of Public Service team to create and deliver greater energy value to Vermonters.”

Johnson grew up in Barre, attended Johnson State College and honorably served four years in the United States Air Force as an airborne Russian linguist. He and his wife Mary Ann live in North Middlesex.

About Mike Ferrant, deputy commissioner, Department of Liquor and Lottery

Mike Ferrant most recently worked as the director of legislative operations for the Vermont General Assembly. Prior to that, he served as the director of security for the Vermont Lottery. Ferrant also served for more than 20 years in the United States Army Reserves, deploying three times to active combat zones in Iraq and Afghanistan.

“Mike has proven to be an effective leader and brings many years of valuable experience to this role,” said Governor Phil Scott. “I believe Mike will serve the Department and Vermonters well as deputy commissioner.”

"It's been an honor to work under the golden dome," said Ferrant. "I'm excited to return to working with amazing people at DLL and continuing to serve Vermonters."

Ferrant lives in Williamstown with his wife Holly and is active in his community as Scoutmaster of Boy Scout Troop 1 in Barre.

About Sandy Bigglestone, acting commissioner, Department of Financial Regulation

Sandy Bigglestone has served as deputy commissioner of the Captive Insurance Division of the Department of Financial Regulation (DFR) since 2022. In that role, she was responsible for the administration and regulation of captive insurance companies and risk retention groups. Prior to that, she worked at DFR for over 20 years.

Photos of each appointee are available upon request.

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