

Village of Barton, Vermont Annual Report



Photo of the penstocks at Barton Electric's Hydroelectric Facility

For the year ending December 31, 2024

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BARTON VILLAGE, INC.
ANNUAL MEETING WARNING

The legal voters of the Village of Barton are hereby notified and warned to meet at the Barton Village Memorial Building Hall in the Village of Barton on **Tuesday, March 11, 2025 at 7:00pm** to transact the following business:

Article 1: Elect a Moderator for one year.

Article 2: Elect the following Officers:

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

Article 3: Shall the Village compensate the following elected officials for 2025?

(These funds will be raised through operating budgets from the Village departments as allowed)

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

Article 4: Shall the Village raise \$76,193.91 through taxes upon the grand list for the funds requested in the 2025 Annual Village Budget and the ensuing year, and direct the Trustees to assess a tax on the grand list sufficient to meet the same?

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

Article 5: Shall the Village raise \$375,041.32 through taxes upon the grand list for the funds requested in the 2025 Annual Highway Budget and the ensuing year, and direct the Trustees to assess a tax on the grand list sufficient to meet the same?

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

Article 6: Shall the Village raise \$70,413.52 through taxes and user fees for water department capital debt retirement and water capital reserve funds, such funds will be used for major repairs, replacement, and upgrades to the structural components of the Village water system?

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

Article 7: Shall the Village raise \$69,894.56 through taxes and user fees for wastewater department capital debt retirement and wastewater capital reserve funds, such funds will be used for major replacement and upgrades to the structural components of the Village wastewater system?

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

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

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

Article 10: To see if the voters will authorize an appropriation of \$25,000.00 to the Paving restricted account, such funds to be used for the village municipal roads and direct the Trustees to assess a tax sufficient to raise the same?

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

Article 12: To Adjourn.

Dated at Barton Village, this 30th day of January 2025:

/S/ Regina Lyon, Trustee

/S/ Marilyn Prue, Trustee

Attest:

/S/ Shelia Martin, Barton Village Clerk

BARTON VILLAGE INC.
EMPLOYEE & OFFICER INFORMATION

Employee	Position	Years of Service	Department Allocation				
			E	V	H	W	S
<u>Electric Department</u>							
Cutler, Stephen	Line Maintainer	7*	100%				
Fortin, Denis	Hydro Manager	5*	100%				
<u>Village/Highway/Water/Sewer Department</u>							
Borsoi, Jeremiah	DPW Utility Worker	2			25%		75%
DiMauro, Lucas	Water System Chief Operator-Manager	3*				100%	
Heath, Garrett	DPW Utility Worker	1			Based on time spent		
Sicard, Andrew	DPW Foreman	17			Based on time spent		
Therrien, Nathan	Waste Water Manager	1					100%
<u>Office</u>							
LaPorte, Vera	Business Manager	1	65%	7%	7%	11%	10%
Marlow, Emily	Office Clerk	9	65%	5%	5%	15%	15%
Nelson, Julie	Office Clerk	18	100%				
<u>Elected Officers</u>			<u>Term Expires</u>				
Lyon, Regina	Trustee (Chair)	2					March 2026
Merchant, Ellis	Trustee	2					March 2027
Prue, Marilyn	Trustee	2					March 2025
Martin, Shelia	Clerk	9					March 2025
Martin, Shelia	Delinquent Tax Collector	9					March 2025
Martin, Shelia	Treasurer	9					March 2025
Laurion, Jacqueline	Moderator	1					March 2025
Vacant	Auditor						
Vacant	Chief Engineer						
Vacant	First Assistant Chief						
Vacant	Second Assistant Chief						

* denotes part-time

AS OF DECEMBER 31, 2024

BARTON VILLAGE, INC.
2024 TRUSTEES REPORT

The Board of Trustees meets on the second and fourth Monday of every month at 6pm in the downstairs Hall of the Barton Memorial Building. Meeting agendas are posted at local Village businesses on the Friday before the meeting, as well as on the Village website, www.bartonvt.com. Meeting minutes and recordings are also posted on the website, and copies are kept at the Village Office. All meetings are open to the public and all residents and community members are encouraged to attend.

The Village continues to work with FEMA and the State of Vermont regarding the July 2023 and July 2024 flooding events.

The Village is working with Aldrich & Elliott on the needed Wastewater Facility upgrade project. There will be more information coming from a public meeting.

The Village is working with DuBois & King on the Hydroelectric Facility upgrade project.

We look to a successful and productive 2025 for all departments and we thank you, the voters, for allowing us the opportunity to serve and do what we feel is best for the Village of Barton and all.

Respectfully,

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

**BARTON VILLAGE INC.
GENERAL INFORMATION**

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

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

The Barton Memorial Building Hall is the local Emergency Center

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

**BARTON VILLAGE INC.
TAX INFORMATION**

	<u>Grand List</u>	<u>Village</u>	<u>Highway</u>	<u>Water*</u>	<u>Sewer*</u>
2024	\$431,716	0.1681	0.8297	0.1308	0.1312
2023	\$429,348	0.1631	0.7875	0.1298	0.1117
2022	\$424,151	0.1604	0.7816	0.1232	0.1065
2021	\$424,095	0.1472	0.7817	0.1187	0.1069
2020	\$423,366	0.1564	0.7831	0.1064	0.1188
2019	\$420,041	0.1548	0.7738	0.1292	0.1073
2018	\$417,982	0.1547	0.7778	0.1287	0.1138
2017	\$422,370	0.8824		0.1287	0.1170
2016	\$415,263	0.8772		0.1289	0.0978
2015	\$413,597	0.8485		0.0970	0.1018
2014	\$410,448	0.9700		0.1022	0.0816
2013		0.8627		0.1077	0.1065
2012		0.8621		0.0991	0.1113
2011				0.1241	0.1203
2010				0.0714	0.1190

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

AUDITOR'S REPORT

To view the completed Independent Auditor's Report for year-end December 31, 2023 by Kittell, Branagan & Sargent, please visit <http://bartonvt.com/annual-reports/>

Barton Village Inc.
Village Department
Balance Sheet - Unaudited
As of 12/31/24

ASSETS		
Operating Cash	\$	820,448.92
CWIP	\$	-
CWIP - Del Tax Property	\$	-
Accumulated Depreciation	\$	(382,355.07)
Deferred Outflows-Pension	\$	15,824.00
Savings Accounts	\$	111,506.73
Accounts Receivable	\$	5,197.19
Notes Receivable	\$	200,000.00
Prepaid Expenses	\$	1,540.97
Fixed Assets	\$	1,071,814.61
Total Assets	\$	1,843,977.35
LIABILITIES		
Deferred Inflows-Pension	\$	14,276.00
Accounts Payables	\$	618,533.56
Net Pension Liability	\$	39,648.00
Accrued Liabilities	\$	3,981.57
Deferred Grant Funds	\$	5,967.50
Customer Deposits	\$	5,050.00
Community Garden	\$	4,259.38
Total Liabilities	\$	691,716.01
FUND BALANCE		
Appropriated Earnings	\$	111,506.73
Unappropriated Earnings	\$	1,007,619.58
Fund Balance Current Year Increase (Decrease)	\$	33,135.03
Total Fund Balance	\$	1,152,261.34
Total Liabilities and Fund Balance	\$	1,843,977.35

BARTON VILLAGE, INC					
VILLAGE Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Village Taxes	\$ 69,838.31	\$ 72,578.42	\$ 72,516.86	\$ 76,193.91	5.0%
PILOT - Electric	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	0%
PILOT - StatePark/Dam/Riv	\$ 3,525.08	\$ 4,795.00	\$ 4,795.68	\$ 4,795.00	0%
Delinquent Tax Interest	\$ 305.73	\$ 750.00	\$ 334.19	\$ 500.00	-33%
Delinquent Tax Collector Fees	\$ 497.87	\$ 550.00	\$ 419.54	\$ 500.00	-9%
Grant Funds	\$ 45,142.37	\$ -	\$ 9,032.50	\$ 231,900.00	0%
Misc. Interest Income	\$ 3,750.87	\$ 250.00	\$ 106.49	\$ 150.00	-40%
Bond/Note Interest Income	\$ -	\$ -	\$ 5,191.67	\$ 6,475.00	0%
Misc. Income	\$ 640.00	\$ -	\$ 941.00	\$ -	0%
Gain/(Loss on Disposition of Plant Assets)	\$ -	\$ -	\$ -	\$ -	0%
Rent-Vehicles Electric	\$ -	\$ -	\$ -	\$ -	0%
Rent-Vehicles Water	\$ -	\$ -	\$ -	\$ -	0%
Rent-Vehicles Wastewater	\$ 10,395.15	\$ 11,000.00	\$ 8,309.19	\$ 11,000.00	0%
Rent-Vehicles-Highway	\$ -	\$ -	\$ -	\$ -	0%
Garage Rent-Highway	\$ 21,612.00	\$ 21,612.00	\$ 21,576.00	\$ 21,575.00	0%
Garage Rent-Electric	\$ 20,664.00	\$ 20,664.00	\$ 20,664.00	\$ 20,664.00	0%
FD Property Misc Income	\$ 1,980.00	\$ 1,980.00	\$ 1,980.00	\$ 1,980.00	0%
BMB Rent-Electric	\$ 9,516.00	\$ 9,516.00	\$ 9,540.00	\$ 9,540.00	0%
BMB Rent- Water	\$ 1,512.00	\$ 1,512.00	\$ 1,524.00	\$ 1,524.00	1%
BMB Rent-Sewer	\$ 1,464.00	\$ 1,464.00	\$ 1,476.00	\$ 1,476.00	1%
BMB Rent	\$ -	\$ 3,000.00	\$ 3,500.00	\$ 1,750.00	-42%
BMB Rent- Misc.	\$ 200.00	\$ 200.00	\$ 550.00	\$ 200.00	0%
Grant Funds-Community Garden	\$ 1,157.84	\$ 2,500.00	\$ 495.59	\$ 2,500.00	0%
Pageant Park Revenue	\$ 25,865.00	\$ 32,000.00	\$ 37,619.90	\$ 34,500.00	8%
Ballfield Revenue	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 231,191.22	\$ 197,496.42	\$ 213,697.61	\$ 440,347.91	123%
Depreciation Expense	\$ 25,226.75	\$ 24,500.00	\$ 27,402.00	\$ 41,600.00	70%
Property Taxes	\$ -	\$ -	\$ -	\$ -	0%
Property Taxes-W/S User Fees	\$ -	\$ -	\$ (900.43)	\$ -	0%
Delinquent Property Purchase	\$ -	\$ -	\$ -	\$ -	0%
Donations/Appropriations	\$ -	\$ -	\$ -	\$ -	0%
Interest Expense	\$ (0.61)	\$ -	\$ -	\$ 2,905.00	0%
Finance Charges and Fees	\$ 360.73	\$ 250.00	\$ 55.83	\$ 250.00	0%
Dist. Maint. Street Light Usage	\$ 8,215.08	\$ 8,500.00	\$ 8,633.15	\$ 7,500.00	-12%
Village DPW Labor	\$ -	\$ -	\$ -	\$ -	0%
Newspaper Ads	\$ 312.55	\$ 500.00	\$ 542.64	\$ 500.00	0%
Office Salaries	\$ 4,391.36	\$ 11,249.59	\$ 12,060.79	\$ 11,577.17	3%
Employee Training	\$ -	\$ 100.00	\$ 108.51	\$ 150.00	50%
Elected Official	\$ 966.00	\$ 900.00	\$ 913.82	\$ 900.00	0%
Tax Collector Fees	\$ 1,136.77	\$ 1,150.00	\$ 1,083.84	\$ 1,257.50	9%
Office Supplies	\$ 3,432.28	\$ 2,303.65	\$ 5,149.34	\$ 2,944.98	28%
Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
Computer Expense	\$ 586.54	\$ 580.00	\$ 295.71	\$ 630.27	9%
Communications Expense	\$ -	\$ -	\$ -	\$ 543.90	0%
Permits Licenses and Dues	\$ 72.07	\$ 75.00	\$ 73.87	\$ 75.00	0%
Outside Services	\$ 1,644.58	\$ 1,250.00	\$ 797.61	\$ 1,250.00	0%
Legal Services	\$ 924.60	\$ 1,500.00	\$ 3,076.15	\$ 1,500.00	0%
VPPSA Mgmt Services	\$ 7,239.36	\$ 5,500.00	\$ 5,997.63	\$ -	0%
Audit Services	\$ 900.00	\$ 1,000.00	\$ 1,961.23	\$ 1,650.00	65%
Property Insurance	\$ -	\$ -	\$ -	\$ -	0%
Boiler Insurance	\$ 4,917.66	\$ 6,891.86	\$ 8,531.10	\$ 7,158.02	4%
Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 135.30	-5%
Liability Insurance	\$ 41.52	\$ 87.32	\$ 87.32	\$ 305.36	250%
Bond Insurance	\$ -	\$ -	\$ -	\$ -	0%
Vehicle Insurance	\$ 493.11	\$ 703.77	\$ 703.76	\$ 862.50	23%
Unemployment Insurance	\$ 185.32	\$ 204.16	\$ 182.98	\$ -	0%
Workers Comp Insurance	\$ 1,154.59	\$ 1,219.00	\$ 1,336.86	\$ 851.00	-30%
FICA/MEDI	\$ 1,417.09	\$ 1,425.78	\$ 1,435.26	\$ 1,477.97	4%

BARTON VILLAGE, INC					
VILLAGE Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Health Insurance	\$ 1,089.12	\$ 4,512.76	\$ 1,143.87	\$ 7,428.12	65%
Municipal Retirement	\$ (1,320.08)	\$ 1,258.04	\$ 1,378.36	\$ 1,352.39	7%
Compensated Absences	\$ 1,206.11	\$ 3,433.77	\$ 2,315.22	\$ 3,553.87	3%
Employee Benefits - Clothing	\$ -	\$ -	\$ 22.80	\$ 52.80	0%
Childcare Tax Expense	\$ -	\$ -	\$ 479.41	\$ 457.02	0%
Misc. Expense	\$ 498.42	\$ -	\$ 2.41	\$ 250.00	0%
Misc. Expense-Storm Related	\$ 1,181.24	\$ -	\$ 2,165.00	\$ -	0%
Misc Expense-VCF Grant	\$ -	\$ -	\$ 9,032.50	\$ -	0%
Truck Maintenance	\$ 1,498.25	\$ 1,500.00	\$ 289.74	\$ 1,500.00	0%
Truck Fuel	\$ 1,715.13	\$ 1,800.00	\$ 791.39	\$ 1,800.00	0%
BMB Garage Supplies	\$ 2,642.88	\$ 2,824.00	\$ 175.97	\$ -	0%
BMB Garage - Electric	\$ 1,962.52	\$ -	\$ -	\$ -	0%
BMB Garage Utilities/Misc	\$ 2,003.52	\$ -	\$ (220.05)	\$ -	0%
BMB Garage - Heating Fuel	\$ 3,248.94	\$ 3,500.00	\$ -	\$ -	0%
BMB Garage-Utilities - Water/Sewer	\$ 657.00	\$ 604.00	\$ 462.00	\$ -	0%
BMB Garage-Outside Services	\$ 150.25	\$ 150.00	\$ -	\$ -	0%
BMB Garage-Property Insurance	\$ 1,120.73	\$ 299.73	\$ 299.72	\$ 320.68	7%
FD/Engine House Water/Sewer User Fee	\$ -	\$ -	\$ 446.71	\$ 475.00	0%
FD/Engine House Shop Supplies	\$ -	\$ 250.00	\$ -	\$ 200.00	-20%
FD/Engine House Office Supplies	\$ 360.82	\$ 100.00	\$ -	\$ 100.00	0%
FD/Engine House Electric	\$ -	\$ -	\$ -	\$ -	0%
FD/Engine Hs Fuel	\$ 8.23	\$ -	\$ -	\$ -	0%
FD/Engine Hs Water/Sewer	\$ -	\$ -	\$ -	\$ -	0%
FD/Engine House-Outside Svs	\$ 2,807.94	\$ 2,500.00	\$ -	\$ 2,500.00	0%
FD/Engine House- Property Insurance	\$ 374.18	\$ 479.20	\$ 479.20	\$ 513.16	7%
BMB Water/Sewer User Fee	\$ 1,860.28	\$ 1,900.00	\$ 2,015.18	\$ 1,000.00	-47%
BMB-DPW Labor	\$ 803.49	\$ 637.00	\$ 1,535.57	\$ 1,368.80	115%
BMB-Supplies	\$ 8,800.18	\$ 8,500.00	\$ 9,106.32	\$ 8,500.00	0%
BMB-Utilities - Electric	\$ 3,489.57	\$ 3,900.00	\$ 3,415.93	\$ 3,500.00	-10%
BMB-Utilities - Phone	\$ 4,163.08	\$ 5,500.00	\$ 5,645.71	\$ 5,500.00	0%
BMB-Utilities - Fuel	\$ 13,094.41	\$ 13,000.00	\$ 10,709.09	\$ 11,000.00	-15%
BMB-Utilities - Water/Sewer	\$ 2,511.00	\$ 1,800.00	\$ 1,265.51	\$ 1,500.00	-17%
BMB-Outside Services	\$ 2,580.99	\$ 3,000.00	\$ 6,249.24	\$ 3,500.00	17%
BMB-Lawn Care	\$ 391.28	\$ 396.30	\$ 705.52	\$ 402.77	2%
BMB Legal	\$ -	\$ 250.00	\$ -	\$ 250.00	0%
BMB - Property Insurance	\$ 5,906.06	\$ 7,557.04	\$ 7,557.04	\$ 8,078.12	7%
Village Common Labor	\$ -	\$ 228.67	\$ 451.75	\$ 330.60	45%
Village Common- Electric	\$ 170.67	\$ 250.00	\$ 263.57	\$ 300.00	20%
Village Common- Water/Sewer	\$ -	\$ 100.00	\$ -	\$ 100.00	0%
Village Common-Lawn Care	\$ 503.06	\$ 509.53	\$ 913.45	\$ 517.84	2%
Community Garden-Misc Expense	\$ 1,157.84	\$ 2,500.00	\$ 495.59	\$ 2,500.00	0%
Pageant Park Water/Sewer User Fee	\$ 1,044.25	\$ 1,100.00	\$ 1,132.89	\$ 1,150.00	5%
Pageant Park-DPW Labor	\$ 3,054.48	\$ 2,888.63	\$ 2,798.13	\$ 2,266.20	-22%
Pageant Park-Misc. Supplies	\$ 3,143.37	\$ 3,500.00	\$ 3,096.99	\$ 3,500.00	0%
Pageant Park-Caretaker Labor	\$ 6,242.85	\$ 7,400.00	\$ 8,243.16	\$ 8,500.00	15%
Pageant Park - Electric	\$ 2,083.03	\$ 2,500.00	\$ 1,092.08	\$ 1,000.00	-60%
Pageant Park- Phone	\$ 2,398.64	\$ 2,500.00	\$ 3,459.71	\$ 3,000.00	20%
Pageant Park - Water/Sewer	\$ 1,502.00	\$ 1,500.00	\$ 2,153.01	\$ 2,000.00	33%
Pageant Park-Outside Services	\$ 5,100.00	\$ 1,500.00	\$ 606.85	\$ 5,500.00	267%
Pageant Park-Lawn Care	\$ 1,676.88	\$ 1,698.43	\$ 2,542.77	\$ 1,726.14	2%
Pageant Park-Property Insurance	\$ 172.28	\$ 221.38	\$ 221.40	\$ 236.00	7%
Pageant Park-Unemployment Ins	\$ -	\$ 204.16	\$ -	\$ -	0%
Pageant Park-FICA/MEDI	\$ 117.15	\$ -	\$ 146.85	\$ -	0%
Pageant Park-Misc	\$ -	\$ 5,000.00	\$ 14.99	\$ 500.00	-90%
Ballfield - Water/Sewer User Fee	\$ 64.72	\$ 65.00	\$ 70.22	\$ 75.00	15%
Ballfield-DPW Labor	\$ 32.67	\$ 200.00	\$ 554.34	\$ 223.20	12%
Ballfield - Electric	\$ 291.20	\$ 325.00	\$ 197.90	\$ 325.00	0%
Ballfield - Water/Sewer	\$ 495.00	\$ 500.00	\$ 582.27	\$ 500.00	0%
Ballfield-Lawn Care	\$ 1,397.40	\$ 1,415.36	\$ 2,000.83	\$ 1,438.45	2%

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	\$ 17.58	7%
Ballfield-Misc Expense	\$ -	\$ -	\$ 1,517.37	\$ 1,000.00	0%
River Green - Water/Sewer	\$ 192.00	\$ 200.00	\$ 203.63	\$ 200.00	0%
River Green -Lawn Care	\$ 335.36	\$ 339.69	\$ 645.90	\$ 345.23	2%
Total Expenditures	\$ 159,731.48	\$ 176,396.41	\$ 180,562.58	\$ 188,427.91	7%
Net Income [Revenues less Expenses]	\$ 71,459.74	\$ 21,100.01	\$ 33,135.03	\$ 251,920.00	1094%
REVENUE REQUIREMENT:					
Expenses	\$ 159,731.48	\$ 176,396.41	\$ 180,562.58	\$ 188,427.91	
Subtract: Non-Cash Expenses					
Depreciation Expense	\$ (25,226.75)	\$ (24,500.00)	\$ (27,402.00)	\$ (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	\$ 39,940.00	\$ 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	\$ 198,100.58	\$ 440,347.91	
ACTUAL REVENUE	\$ 231,191.22	\$ 197,496.42	\$ 213,697.61	\$ 440,347.91	
NET CASH INCREASE/(DECREASE)	\$ 7,809.68	\$ 0.01	\$ 15,597.03	\$ (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	\$ -	\$ -	\$ -	\$ -	
Village Beautifucation Projects	\$ -	\$ -	\$ 940.00		
Total Reserves	\$ 39,000.00	\$ 39,000.00	\$ 39,940.00	\$ 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
Balance Sheet - Unaudited
As of 12/31/24

ASSETS

Operating Cash	\$	62,715.89
CWIP	\$	1,069.25
Accumulated Depreciation	\$	(1,173,531.00)
Cash Reserves	\$	278,546.71
Taxes Receivable	\$	24,718.26
Other Receivables	\$	48,442.15
Prepaid Expenses	\$	2,433.62
Fixed Assets	\$	2,136,843.64
Total Assets	\$	1,381,238.52

LIABILITIES

Long Term Debt	\$	264,920.57
Accrued Payroll Liabilities	\$	27,066.94
Deferred Revenues	\$	19,647.80
Total Liabilities	\$	311,635.31

FUND BALANCE

Appropriated Earnings	\$	278,545.00
Unappropriated Earnings	\$	921,965.20
Fund Balance Current Year Increase (Decrease)	\$	(130,906.99)
Total Fund Balance	\$	1,069,603.21
Total Liabilities and Fund Balance	\$	1,381,238.52

BARTON VILLAGE, INC					
HIGHWAY Department					% Var
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Bdgt vs Bgt
Revenue- Labor/Materials	\$ -	\$ -	\$ 763.00	\$ -	0%
Highway Taxes	\$ 341,337.94	\$ 358,179.90	\$ 357,926.27	\$ 375,041.32	4.7%
Interest - Delinquent Tax Collections	\$ -	\$ -	\$ 1,701.37	\$ 1,500.00	0%
Delinquent Tax Collector Fees	\$ -	\$ -	\$ 2,171.87	\$ 1,500.00	0%
Grant Funds	\$ 95,849.35	\$ 204,049.00	\$ 52,902.13	\$ 6,000.00	-97%
State Street Aid	\$ 56,684.26	\$ 44,484.00	\$ 19,647.84	\$ 42,500.00	-4%
Interest Income	\$ 121.21	\$ 110.00	\$ 126.77	\$ 110.00	0%
Misc. Income	\$ 795.27	\$ -	\$ 8.00	\$ -	0%
Loss on Disposition of Plant	\$ -	\$ -	\$ -	\$ -	0%
Total Revenues	\$ 494,788.03	\$ 606,822.90	\$ 435,247.25	\$ 426,651.32	-30%
Depreciation Expense	\$ 80,571.00	\$ 83,000.00	\$ 95,994.00	\$ 96,000.00	16%
Interest Expense	\$ 12,488.54	\$ 17,343.18	\$ 12,048.18	\$ 5,999.44	-65%
Finance Charges & Fees	\$ 768.88	\$ 100.00	\$ 773.46	\$ 500.00	400%
Employee Training	\$ 81.00	\$ 300.00	\$ 75.00	\$ 300.00	0%
Road Signs	\$ 142.04	\$ 500.00	\$ 1,756.84	\$ 500.00	0%
Sidewalk Expense	\$ -	\$ -	\$ 84.90	\$ -	0%
Bridges/Culverts/StormDamage	\$ 126,070.98	\$ 1,000.00	\$ 70,093.94	\$ 1,500.00	50%
Garage Supplies	\$ 5,475.41	\$ 5,500.00	\$ 8,154.66	\$ 6,000.00	9%
Highway Tools/Safety	\$ 1,968.61	\$ 2,000.00	\$ 3,303.68	\$ 2,500.00	25%
Newspaper Ads	\$ 180.26	\$ 200.00	\$ 200.82	\$ 200.00	0%
Office Labor	\$ 3,410.27	\$ 11,249.59	\$ 11,870.53	\$ 11,577.17	3%
Employee Training	\$ -	\$ -	\$ 114.51	\$ 150.00	0%
Elected Official	\$ 756.00	\$ 900.00	\$ 913.82	\$ 900.00	0%
Tax Collector Fees	\$ 5,549.63	\$ 3,600.00	\$ 5,394.23	\$ 5,450.00	51%
Office Supplies	\$ 2,627.10	\$ 2,303.65	\$ 2,776.63	\$ 2,944.98	28%
Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
Computer Expense	\$ 879.30	\$ 870.00	\$ 295.71	\$ 945.40	9%
Communication Expense	\$ 1,191.90	\$ 1,500.00	\$ 1,126.37	\$ 3,165.03	111%
Utilities-Electric	\$ 203.21	\$ 2,220.00	\$ 2,001.73	\$ 2,220.00	0%
Utilities-Phone/Internet	\$ 275.16	\$ 2,100.00	\$ 1,745.81	\$ 1,600.00	-24%
Utilities - Fuel	\$ -	\$ -	\$ 2,219.15	\$ 5,000.00	0%
Utilities - Water/Sewer	\$ -	\$ -	\$ 2,224.35	\$ 2,200.00	0%
Permits	\$ 712.07	\$ 750.00	\$ 73.87	\$ 750.00	0%
Outside Services	\$ 1,413.85	\$ 1,500.00	\$ 1,240.01	\$ 4,500.00	200%
Highway Legal	\$ 185.13	\$ 1,500.00	\$ 897.50	\$ 1,500.00	0%
VPPSA Mgmt Services	\$ 7,239.36	\$ 5,500.00	\$ 5,997.63	\$ -	0%
Audit	\$ 1,349.99	\$ 2,400.00	\$ 1,961.23	\$ 2,475.00	3%
Highway Property Insurance	\$ -	\$ 1,130.60	\$ 1,130.60	\$ 1,205.26	7%
Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 135.30	-5%
Liability Insurance	\$ 1,333.68	\$ 2,076.31	\$ 2,076.32	\$ 1,615.34	-22%
Vehicle/Equip Insurance	\$ 1,674.41	\$ 2,943.69	\$ 3,444.68	\$ 4,525.44	54%
Unemployment Insurance	\$ 1,589.10	\$ 2,199.69	\$ 1,351.13	\$ 2,108.64	-4%
Workers Comp Insurance	\$ 11,600.33	\$ 13,134.00	\$ 13,794.98	\$ 7,035.00	-46%
FICA/MEDI	\$ 8,604.60	\$ 9,817.20	\$ 11,682.45	\$ 10,406.82	6%
Health Insurance	\$ 21,781.44	\$ 24,161.23	\$ 22,877.52	\$ 27,998.95	16%
Health Insurance Opt Out	\$ 674.02	\$ 5,491.59	\$ 6,588.46	\$ 5,754.70	5%
VMERS	\$ 5,856.15	\$ 8,662.24	\$ 8,357.13	\$ 9,522.58	10%
Compensated Absenses	\$ 18,186.78	\$ 21,897.35	\$ 24,582.40	\$ 23,193.25	6%
Empllyee Benefits - Clothing	\$ -	\$ -	\$ 287.80	\$ 500.00	0%

BARTON VILLAGE, INC					
HIGHWAY Department					% Var
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Bdgt vs Bgt
Childcare Tax Expense	\$ -	\$ -	\$ 338.92	\$ 496.51	0%
Garage Rent	\$ 21,612.00	\$ 21,612.00	\$ 21,576.00	\$ 21,612.00	0%
Mileage	\$ -	\$ -	\$ 51.09	\$ 100.00	0%
Backhoe	\$ 1,834.87	\$ 1,500.00	\$ 4,892.88	\$ 1,500.00	0%
Skid Steer	\$ 2,649.41	\$ 2,500.00	\$ 1,455.31	\$ 2,500.00	0%
Truck Maintenance	\$ 49.55	\$ 150.00	\$ 1,108.85	\$ 150.00	0%
Truck 2 [2024 GMC Sierra 3500]	\$ -	\$ -	\$ 1,913.62	\$ 1,500.00	0%
Truck 5 [Ford 550]	\$ 3,403.61	\$ 4,000.00	\$ 2,099.52	\$ 4,000.00	0%
Truck 6 [International]	\$ 1,252.78	\$ 4,000.00	\$ 1,148.95	\$ 4,000.00	0%
Fuel	\$ 6,337.04	\$ 6,500.00	\$ 10,060.11	\$ 6,500.00	0%
Winter-DPW Labor	\$ 26,034.61	\$ 16,703.33	\$ 28,126.31	\$ 16,703.33	0%
Winter-Pager On-Call	\$ 5,599.71	\$ 7,011.68	\$ 4,923.79	\$ 7,475.52	7%
Winter Stipend	\$ 3,990.00	\$ 3,360.00	\$ 3,990.00	\$ 3,360.00	0%
Winter-Plowing Labor	\$ 4,117.42	\$ 35,850.00	\$ 12,731.66	\$ 47,850.00	33%
Winter-Road Salt	\$ 10,494.72	\$ 15,000.00	\$ 8,401.92	\$ 14,000.00	-7%
Winter-Road Sand	\$ 325.00	\$ 1,500.00	\$ 13,847.30	\$ 3,100.00	107%
Winter-Road Paving	\$ 807.56	\$ 2,000.00	\$ 1,114.77	\$ 2,000.00	0%
Winter Maintenance {Town of Barton Contract}	\$ 31,265.23	\$ 19,525.57	\$ 19,525.57	\$ -	0%
Summer-DPW Labor	\$ 46,947.39	\$ 42,629.17	\$ 53,777.93	\$ 36,713.11	-14%
Summer-Pager On-Call	\$ 7,213.54	\$ 7,011.68	\$ 8,898.12	\$ 7,475.52	7%
Summer-Road Paving	\$ 13,487.90	\$ 15,000.00	\$ 22,806.21	\$ 20,000.00	33%
Summer-Road Cleaning	\$ 3,668.30	\$ 3,500.00	\$ 8.52	\$ 1,500.00	-57%
Summer-Road Marking	\$ -	\$ 9,500.00	\$ 3,825.00	\$ 4,500.00	-53%
Summer-Roadside/Trimming	\$ 4,454.08	\$ 3,500.00	\$ 4,477.66	\$ 4,000.00	14%
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	\$ 566,154.24	\$ 468,964.28	2%
Net Income [Revenues less Expenses]	\$ (26,949.08)	\$ 145,176.94	\$ (130,906.99)	\$ (42,312.96)	-129%
REVENUE REQUIREMENT:					
Expenses	\$ 521,737.11	\$ 461,645.96	\$ 566,154.24	\$ 468,964.28	2%
Subtract: Non-Cash Expenses					
Depreciation Expense	\$ (80,571.00)	\$ (83,000.00)	\$ (95,994.00)	\$ (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	\$ 29,371.67	\$ 209,387.03	
Capital Reserves	\$ 92,000.00	\$ 58,150.00	\$ 58,150.00	\$ 45,300.00	
Reserves Utilized	\$ -	\$ (111,262.20)	\$ (106,262.20)	\$ (201,000.00)	
Loan Proceeds-Paving Project	\$ -	\$ -	\$ -	\$ -	
Laon Proceeds-Salt/Sand Shed Financing	\$ -	\$ (142,000.00)	\$ -	\$ -	
TOTAL REVENUE REQUIREMENT	\$ 582,648.97	\$ 606,822.91	\$ 528,533.37	\$ 426,651.32	
ACTUAL REVENUE	\$ 494,788.03	\$ 606,822.90	\$ 435,247.25	\$ 426,651.32	
NET CASH INCREASE/(DECREASE)	\$ (87,860.94)	\$ (0.01)	\$ (93,286.12)	\$ 0.00	
Capital Projects/Purchases					
Truck Purchases	\$ -	\$ 75,507.00	\$ 77,113.66	\$ -	
Backhoe	\$ -	\$ -	\$ -	\$ -	
International Truck	\$ 9,536.48	\$ -	\$ -	\$ -	

BARTON VILLAGE, INC					
HIGHWAY Department					
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	% Var Bdgt vs Bgt
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)					
VEDA Bridge Loan [Mat: 10/12/2035]	\$ 8,618.22	\$ 8,303.62	\$ 9,420.80	\$ 8,387.03	
Passumpsic-Wtr Street Paving [Mat: 07/01/2032]	\$ 19,037.60	\$ 20,011.53	\$ 19,950.87	\$ 201,000.00	
Potential Financing-Salt/Sand Shed	\$ -	\$ 9,467.00	\$ -	\$ -	
Total Debt Service Payments	\$ 27,655.82	\$ 37,782.15	\$ 29,371.67	\$ 209,387.03	

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	\$ 5,300.00	
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	\$ 45,300.00	

Capital Reserves Transferred					
Truck Savings	\$ -	\$ (75,507.00)	\$ (75,507.00)	\$ -	
Paving	\$ -	\$ (30,755.20)	\$ (30,755.20)	\$ (201,000.00)	
Tractor/Snowblower	\$ -	\$ -	\$ -	\$ -	
Backhoe	\$ -	\$ -	\$ -	\$ -	
Municipal Garage	\$ -	\$ -	\$ -	\$ -	
Matching Grants Fund	\$ -	\$ (5,000.00)	\$ -	\$ -	
Total Capital Reserves Transferred	\$ -	\$ (111,262.20)	\$ (106,262.20)	\$ (201,000.00)	

Barton Village Inc.
Water Department
Balance Sheet - Unaudited
As of 12/31/24

ASSETS	
Operating Cash	\$ 34,092.84
Accumulated Depreciation	\$ (3,157,719.70)
Deferred Outflows-Pension	\$ 2,641.00
Cash Reserves	\$ 119,542.79
Accounts Receivable	\$ 31,307.98
Taxes Receivable	\$ 9,910.83
Unbilled Revenue	\$ 14,437.82
Allowance for Doubtful Ac	\$ (1,000.00)
Inventory	\$ 38,450.45
Prepaid Expenses	\$ 403.35
Fixed Assets	\$ 6,287,588.56
Total Assets	\$ 3,379,655.92
LIABILITIES	
Long Term Debt	\$ 737,508.41
Deferred Inflows-Pension	\$ 2,383.00
Customer Credits	\$ -
Net Pension Liability	\$ 12,385.00
Accrued Payroll Liabilities	\$ 2,353.87
Accrued Liabilities	\$ -
Total Liabilities	\$ 754,630.28
FUND BALANCE	
Appropriated Earnings	\$ 119,542.79
Unappropriated Earnings	\$ 2,583,232.71
Fund Balance Current Year Increase (Decrease)	\$ (77,749.86)
Total Fund Balance	\$ 2,625,025.64
Total Liabilities and Fund Balance	\$ 3,379,655.92

BARTON VILLAGE, INC					
WATER Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Materials Sold	\$ 39.15	\$ -	\$ 32.27	\$ -	0%
Service Bill Labor/Equip	\$ (33.60)	\$ 250.00	\$ 538.00	\$ 250.00	0%
Taxes/User Fees-Voted	\$ 68,690.82	\$ 68,804.00	\$ 68,810.75	\$ 70,413.52	2.3%
Tax & User Fee Interest	\$ 942.39	\$ 1,000.00	\$ 1,158.78	\$ 1,000.00	0%
Del Tax Collector's Fees	\$ 1,444.83	\$ 1,500.00	\$ 1,447.01	\$ 1,500.00	0%
Grant Funds	\$ 23,653.94	\$ -	\$ 20,000.00	\$ 84,000.00	0%
Misc. Interest Income	\$ 42.77	\$ 50.00	\$ 45.13	\$ 50.00	0%
Customer Accounts Penalties	\$ 1,945.67	\$ 1,700.00	\$ 1,473.99	\$ 1,500.00	-12%
Misc Income	\$ 50.00	\$ -	\$ -	\$ -	0%
Gains/(Loss) on Disposition of Plan	\$ -	\$ -	\$ -	\$ -	0%
Water Sales	\$ 235,581.10	\$ 245,167.79	\$ 250,188.66	\$ 266,673.89	9%
Total Revenues	\$ 332,357.07	\$ 318,471.79	\$ 343,694.59	\$ 425,387.41	34%
Depreciation Expense	\$ 145,604.01	\$ 180,000.00	\$ 146,442.41	\$ 150,000.00	-17%
Water/Sewer User Fee (Prop Tax)	\$ 1,682.99	\$ 1,700.00	\$ 1,695.95	\$ 1,700.00	0%
Interest Expense	\$ 11,670.94	\$ 11,997.13	\$ 12,740.71	\$ 11,239.47	-6%
Finance Charges and Fees	\$ -	\$ 1,500.00	\$ 7.46	\$ 750.00	-50%
Water Labor-Operations	\$ 91,202.65	\$ 56,576.40	\$ 92,016.47	\$ 67,062.47	19%
Water Labor-Training	\$ 50.45	\$ 250.00	\$ -	\$ 250.00	0%
Water Labor-Customer Jobs	\$ -	\$ 200.00	\$ -	\$ 200.00	0%
Line / Station Expenses	\$ 8,401.37	\$ 10,000.00	\$ 2,199.28	\$ 7,500.00	-25%
Line/Station Expense-Chemicals	\$ 18,809.48	\$ 20,000.00	\$ 20,321.41	\$ 20,000.00	0%
Line/Station Expense-Testing	\$ 3,588.94	\$ 3,500.00	\$ 3,710.05	\$ 4,300.00	23%
Line/Station Expense-Scada	\$ 5,440.00	\$ 1,500.00	\$ 415.50	\$ 1,500.00	0%
Water Tools	\$ 1,646.20	\$ 3,100.00	\$ 61.36	\$ 1,850.00	-40%
Hydrants	\$ 1,905.00	\$ 2,000.00	\$ 1,120.00	\$ 2,000.00	0%
Reservoir	\$ -	\$ -	\$ -	\$ -	0%
Water Meters	\$ 2,489.52	\$ 2,500.00	\$ -	\$ 2,500.00	0%
Distribution Expense-Storm Related	\$ 11,531.93	\$ -	\$ 7,329.12	\$ -	0%
Water Labor-Maintenance	\$ 4,991.11	\$ 4,587.28	\$ 3,382.13	\$ 5,437.50	19%
Maintenance of Structures/Equipment	\$ 3,204.85	\$ 7,000.00	\$ 3,900.39	\$ 5,000.00	-29%
Maint of Water Lines-Materials	\$ 7,962.35	\$ 6,000.00	\$ 248.17	\$ 5,000.00	-17%
Meter Reading Expense	\$ 1,784.16	\$ 2,000.00	\$ 2,897.00	\$ 2,500.00	25%
Uncollectable Account	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
Newspaper Ads	\$ -	\$ -	\$ 70.40	\$ -	0%
Office Salaries	\$ 9,129.83	\$ 17,897.08	\$ 19,171.34	\$ 18,418.22	3%
Employee Training	\$ 225.00	\$ 250.00	\$ 97.40	\$ 250.00	0%
Elected Official Salaries	\$ 756.00	\$ 900.00	\$ 922.11	\$ 900.00	0%
Tax Collector Fees	\$ 2,084.44	\$ 1,500.00	\$ 2,071.12	\$ 2,210.00	47%
Office Supplies	\$ 2,104.78	\$ 3,685.13	\$ 5,182.88	\$ 4,852.91	32%
Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
Computer Expense	\$ 879.30	\$ 870.00	\$ 1,579.85	\$ 1,515.40	74%
Communications Expense	\$ -	\$ -	\$ -	\$ 821.51	0%
Utilities - Electric	\$ 8,319.59	\$ 7,750.00	\$ 8,500.24	\$ 8,300.00	7%
Utilities-Phone	\$ 1,885.20	\$ 2,000.00	\$ 2,153.66	\$ 2,200.00	10%
Utilities - Fuel	\$ 6,933.16	\$ 7,000.00	\$ 10,087.49	\$ 7,500.00	7%
Permits Licenses and Dues	\$ 1,435.54	\$ 1,750.00	\$ 1,614.60	\$ 1,750.00	0%
Outside Services	\$ 139.00	\$ 1,000.00	\$ 3,448.22	\$ 2,500.00	150%
Outside Services-Lawn Care	\$ 372.68	\$ 1,415.36	\$ 477.24	\$ 1,438.45	2%
VPPSA Mgmt Services	\$ 11,580.80	\$ 8,760.00	\$ 9,741.60	\$ -	0%
Audit Expense	\$ 1,774.99	\$ 2,400.00	\$ 3,197.92	\$ 2,475.00	3%
Property Insurance	\$ 1,787.38	\$ 1,796.56	\$ 1,796.56	\$ 2,271.03	26%
Boiler/Machinery Insurance	\$ 5,548.89	\$ 6,006.93	\$ 7,856.55	\$ 6,246.21	4%
Pubic Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 135.30	-5%
Liability Insurance	\$ 1,228.77	\$ 1,617.53	\$ 1,617.52	\$ 800.36	-51%
Vehicle Insurance	\$ -	\$ -	\$ -	\$ -	0%
Unemployment Insurance	\$ 1,050.89	\$ 951.68	\$ 1,138.77	\$ 469.50	-51%
Workers Comp Insurance	\$ 9,903.16	\$ 5,682.33	\$ 6,350.65	\$ 3,601.97	-37%
FICA/MEDI	\$ 8,700.24	\$ 7,175.99	\$ 9,846.23	\$ 8,157.13	14%
Health Insurance	\$ 1,360.79	\$ 8,044.57	\$ 5,338.09	\$ 12,679.75	58%
Municipal Retirement	\$ 830.01	\$ 7,175.99	\$ 2,793.68	\$ 8,157.13	14%
Compensated Absences	\$ 9,073.05	\$ 12,743.01	\$ 10,291.77	\$ 13,210.92	4%
Employee Benefits-Clothing	\$ -	\$ -	\$ 532.28	\$ -	0%

BARTON VILLAGE, INC					
WATER Department	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Childcare Tax Expense	\$ -	\$ -	\$ 196.48	\$ 411.04	0%
Misc Expense	\$ (1.40)	\$ -	\$ -	\$ -	0%
Office Rent	\$ 1,512.00	\$ 1,550.00	\$ 1,524.00	\$ 1,550.00	0%
Railroad Crossing Lease	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	0%
Rent-Vehicles	\$ -	\$ -	\$ -	\$ -	0%
Transportation Mileage	\$ 73.60	\$ 300.00	\$ 16.17	\$ 250.00	-17%
Backhoe	\$ -	\$ -	\$ 3,000.02	\$ -	0%
Truck Fuel	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 412,974.54	\$ 427,525.16	\$ 421,444.45	\$ 404,611.26	-5%
Total Water-Net Income(Loss)	\$ (80,617.47)	\$ (109,053.37)	\$ (77,749.86)	\$ 20,776.15	-119%
REVENUE REQUIREMENT:					
Expenses	\$ 412,974.54	\$ 427,525.16	\$ 421,444.45	\$ 404,611.26	
Subtract: Non-Cash Expenses					
Depreciation Expense	\$ (145,604.01)	\$ (180,000.00)	\$ (146,442.41)	\$ (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	\$ 33,815.08	\$ 34,784.75	
Capital Reserves	\$ 16,200.00	\$ 9,000.00	\$ 29,000.00	\$ 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	\$ 349,763.93	\$ 411,215.07	
ACTUAL REVENUE	\$ 332,357.07	\$ 318,471.79	\$ 343,694.59	\$ 425,387.41	
NET CASH INCREASE/(DECREASE)	\$ (18,891.80)	\$ (57,573.95)	\$ (6,069.34)	\$ 14,172.34	

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)					
VMBB #4 and #5 [Matures 12/01/2036]	\$ 21,973.39	\$ 16,458.65	\$ 16,459.00	\$ 17,059.60	
USDA-School St. Bond [Matures 09/01/2056]	\$ 1,641.58	\$ 1,668.27	\$ 1,668.37	\$ 1,695.48	
USDA 91-17 [Matures 12/20/2050]	\$ 14,798.89	\$ 15,133.28	\$ 15,133.73	\$ 15,475.69	
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	\$ 33,815.08	\$ 34,784.75	
CNB/Capital Oper Ln [Mat:12/15/2025]	\$ 12,202.28	\$ 15,133.28	\$ 12,506.40	\$ 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	\$ -	\$ -	\$ 20,000.00	\$ -	
Total Reserves	\$ 16,200.00	\$ 9,000.00	\$ 29,000.00	\$ 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.
Sewer Department
Balance Sheet - Unaudited
As of 12/31/24

ASSETS		
Operating Cash	\$	87,314.88
CWIP	\$	22,900.00
Accumulated Depreciation	\$	(4,125,088.23)
Deferred Outflows-Pension	\$	25,223.00
Savings Accounts	\$	74,131.46
Accounts Receivable	\$	52,373.71
Taxes Receivable	\$	12,290.76
Unbilled Revenue	\$	29,652.19
Allowance For Doubtful Ac	\$	(1,000.00)
Inventory	\$	10,386.52
Prepaid Expenses	\$	2,309.81
Fixed Assets	\$	6,823,918.50
Total Assets	\$	3,014,412.60
LIABILITIES		
Long Term Debt	\$	353,707.38
Short-Term Debt	\$	200,000.00
Deferred Inflows-Pension	\$	22,755.00
Net Pension Liability	\$	(1,925.00)
Customer Credits	\$	-
Accrued Payroll Liabilities	\$	10,922.03
Total Liabilities	\$	585,459.41
FUND BALANCE		
Appropriated Earnings	\$	74,131.46
Unappropriated Earnings	\$	2,412,639.31
Fund Balance Current Year Increase (Decrease)	\$	(57,817.58)
Total Fund Balance	\$	2,428,953.19
Total Liabilities and Fund Balance	\$	3,014,412.60

BARTON VILLAGE, INC					
WASTEWATER Department					
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdg vs Bdg
Materials Sold	\$ -	\$ -	\$ -	\$ -	0%
Service Bill Labor	\$ 1,830.00	\$ -	\$ -	\$ -	0%
Taxes/User Fees - Voted	\$ 57,087.86	\$ 65,540.05	\$ 65,517.81	\$ 69,894.56	6.6%
Tax and User Fee Interest	\$ 1,122.49	\$ 1,500.00	\$ 1,241.17	\$ 1,500.00	0%
Del Tax Collector Fees	\$ 1,283.72	\$ 1,500.00	\$ 1,883.90	\$ 1,500.00	0%
Grant Funds	\$ 81,696.12	\$ -	\$ -	\$ -	0%
Misc. Interest Income	\$ 15.45	\$ 100.00	\$ 30.70	\$ 100.00	0%
Customer Account Penaltie	\$ 2,399.45	\$ 2,000.00	\$ 1,810.22	\$ 2,000.00	0%
Misc. Income	\$ 3,170.00	\$ -	\$ -	\$ -	0%
Gains/(Loss) on Disposition of Plant Assets	\$ -	\$ -	\$ -	\$ -	0%
Waste Water Sales	\$ 300,421.52	\$ 373,462.14	\$ 367,754.01	\$ 412,339.41	10%
Wastewater Sales for ReSale-Glover	\$ 66,016.92	\$ 124,414.78	\$ 124,414.80	\$ 71,444.02	-43%
Wastewater Sales for ReSale-Glover DS	\$ 465.24	\$ 465.24	\$ 465.24	\$ 465.24	0%
Wastewater S/fr-Glover Capital Contribution	\$ 11,300.20	\$ 5,350.40	\$ -	\$ -	0%
Total Revenues	\$ 526,808.97	\$ 574,332.61	\$ 563,117.85	\$ 559,243.23	-3%
Depreciation Expense	\$ 145,383.33	\$ 155,000.00	\$ 154,832.00	\$ 155,000.00	0%
Water/Sewer User Fee	\$ 2,832.08	\$ 2,850.00	\$ 721.54	\$ 1,000.00	-65%
Interest	\$ 7,926.35	\$ 7,543.24	\$ 12,735.17	\$ 13,641.70	81%
Finance Charges and Fees	\$ -	\$ 100.00	\$ 45.56	\$ 100.00	0%
Sewer Labor-Operations	\$ 111,468.15	\$ 118,686.65	\$ 130,939.33	\$ 157,403.81	33%
Sewer Line Expenses	\$ 4,962.82	\$ 5,000.00	\$ 1,077.62	\$ 5,000.00	0%
Sewer Labor-Training	\$ 7,430.62	\$ 5,000.00	\$ 5,035.69	\$ 7,500.00	50%
Sewer Labor-Customer Jobs	\$ -	\$ -	\$ -	\$ -	0%
Station Expenses	\$ 10,250.18	\$ 10,000.00	\$ 7,835.98	\$ 10,000.00	0%
Sewer Line Expenses-Chemicals	\$ 30,096.36	\$ 30,000.00	\$ 20,611.44	\$ 25,000.00	-17%
Sewer Line Expenses-Testing	\$ 9,196.15	\$ 9,500.00	\$ 4,914.98	\$ 9,500.00	0%
Sewer /Line Exp-Scada	\$ 3,032.10	\$ 3,500.00	\$ -	\$ 3,500.00	0%
Sewer Tools	\$ 524.72	\$ 1,500.00	\$ 286.34	\$ 1,500.00	0%
Sewer Distribution Maint-Storm Damages	\$ 7,761.18	\$ -	\$ -	\$ -	0%
Sewer Labor-Maintenance	\$ 3,285.56	\$ 8,364.72	\$ 1,308.98	\$ 8,840.00	6%
Maintenance of Structures/Equip-Plant	\$ 11,139.14	\$ 10,000.00	\$ 10,787.24	\$ 12,500.00	25%
Maintenance of Structures/Equip-Lift Stations	\$ 3,980.29	\$ 3,500.00	\$ 3,852.74	\$ 3,500.00	0%
Maintenance of Structures/Equip-Scada	\$ -	\$ -	\$ 4,064.24	\$ -	0%
Sewer-Maintenance of Lines Materials	\$ 8,692.68	\$ 7,500.00	\$ 2,380.35	\$ 7,500.00	0%
Sludge Removal	\$ 25,284.87	\$ 25,000.00	\$ 17,780.00	\$ 10,000.00	-60%
Sludge Disposal	\$ 12,931.66	\$ 15,000.00	\$ 15,367.47	\$ 15,000.00	0%
Grit Disposal	\$ 1,212.57	\$ 1,200.00	\$ 896.18	\$ 1,200.00	0%
Meter Reading	\$ 1,851.34	\$ 2,000.00	\$ 2,897.00	\$ 2,500.00	25%
Uncollectable Account	\$ -	\$ -	\$ -	\$ -	0%
Newspaper Ads	\$ -	\$ -	\$ 68.09	\$ -	0%
Office Salaries	\$ 9,020.00	\$ 17,385.73	\$ 18,430.73	\$ 17,891.99	3%
Employee Training	\$ 655.00	\$ 1,500.00	\$ 252.27	\$ 1,500.00	0%
Elected Official Salaries	\$ 756.00	\$ 900.00	\$ 921.40	\$ 900.00	0%
Tax Collector Fees	\$ 1,935.31	\$ 1,500.00	\$ 2,476.11	\$ 2,210.00	47%
Office Supplies	\$ 3,093.95	\$ 3,565.92	\$ 5,134.13	\$ 4,686.77	31%
Village Reports	\$ -	\$ 50.00	\$ -	\$ 50.00	0%
Computer Expense	\$ 1,273.32	\$ 1,160.00	\$ 2,821.54	\$ 1,830.53	58%
Communications Expense	\$ -	\$ -	\$ -	\$ 188.56	0%
Utilities - Electric	\$ 41,313.13	\$ 40,000.00	\$ 43,403.20	\$ 40,000.00	0%
Utilities - Phone	\$ 1,896.80	\$ 2,500.00	\$ 1,803.65	\$ 2,500.00	0%
Utilities - Fuel	\$ 6,376.10	\$ 6,500.00	\$ 5,859.70	\$ 6,500.00	0%
Permits Licenses Dues	\$ 2,703.23	\$ 2,500.00	\$ 1,706.00	\$ 2,500.00	0%
Outside Services	\$ 7,302.17	\$ 3,000.00	\$ 3,631.24	\$ 3,000.00	0%
Outside Services-Lawn Care	\$ 3,353.86	\$ 3,849.78	\$ 3,579.29	\$ 3,912.58	2%
Outside Services-VPPSA Mgmt	\$ 11,206.18	\$ 8,476.00	\$ 9,419.66	\$ -	0%
Audit Expense	\$ 1,825.02	\$ 3,200.00	\$ 3,092.81	\$ 3,300.00	3%
Property Insurance	\$ 1,396.43	\$ 2,429.73	\$ 2,429.72	\$ 3,082.00	27%
Boiler/Machinery Insurance	\$ 4,335.15	\$ 7,856.35	\$ 9,301.41	\$ 6,307.20	-20%
Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 135.30	-5%
Liability Insurance	\$ 1,915.86	\$ 2,439.57	\$ 2,439.56	\$ 2,038.92	-16%

BARTON VILLAGE, INC					
WASTEWATER Department					
	2023 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Vehicle Insurance	\$ -	\$ -	\$ -	\$ -	0%
Unemployment Insurance	\$ 1,353.76	\$ 1,903.36	\$ 1,559.78	\$ 469.50	-75%
Workers Compensation	\$ 18,135.17	\$ 11,364.67	\$ 12,225.63	\$ 9,090.03	-20%
FICA/MEDI	\$ 11,207.69	\$ 12,719.53	\$ 13,486.55	\$ 16,069.65	26%
Health Insurance	\$ 29,885.52	\$ 50,743.54	\$ 27,062.28	\$ 47,076.86	-7%
Municipal Retirement	\$ 5,365.07	\$ 11,223.12	\$ 13,036.32	\$ 14,704.25	31%
Compensated Absences	\$ 15,882.84	\$ 19,831.29	\$ 24,663.91	\$ 23,424.98	18%
Employee Benefits-Clothing	\$ -	\$ -	\$ 297.59	\$ 400.00	0%
Employee Benefits-Phone Allowance	\$ -	\$ -	\$ 480.00	\$ 373.33	0%
Childcare Tax Expense	\$ -	\$ -	\$ 343.39	\$ 821.20	0%
Misc Expense	\$ -	\$ 500.00	\$ 178.73	\$ 500.00	0%
Office Rent	\$ 1,464.00	\$ 1,500.00	\$ 1,476.00	\$ 1,500.00	0%
Rent-Vehicles	\$ 10,395.15	\$ 11,500.00	\$ 8,309.19	\$ 11,500.00	0%
Transportation Mileage	\$ 110.98	\$ 300.00	\$ 237.00	\$ 300.00	0%
Backhoe	\$ -	\$ -	\$ 2,296.50	\$ -	0%
Truck Maintenance	\$ 950.98	\$ -	\$ -	\$ 150.00	0%
Truck Fuel	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 604,471.72	\$ 651,785.40	\$ 620,935.43	\$ 679,099.17	4%
Total WasteWater-Net Income(Loss)	\$ (77,662.75)	\$ (77,452.79)	\$ (57,817.58)	\$ (119,855.93)	55%
REVENUE REQUIREMENT:					
Expenses	\$ 604,471.72	\$ 651,785.40	\$ 620,935.43	\$ 679,099.17	
Subtract: Non-Cash Expenses					
Depreciation Expense	\$ (145,383.33)	\$ (155,000.00)	\$ (154,832.00)	\$ (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	\$ 19,646.96	\$ 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	\$ 508,450.39	\$ 588,642.03	
ACTUAL REVENUE	\$ 526,808.97	\$ 574,332.61	\$ 563,117.85	\$ 559,243.23	
NET CASH INCREASE/(DECREASE)	\$ (50,707.46)	\$ (0.00)	\$ 54,667.46	\$ (29,398.80)	

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)				
VMBB #4 and #5	\$ 8,119.17	\$ 6,081.35	\$ 6,081.36	\$ 6,303.40
USDA 92-15	\$ 13,265.47	\$ 13,565.86	\$ 13,565.60	\$ 13,872.80
Village/WW Interdepartmental	\$ -	\$ -	\$ -	\$ 26,666.67
Total Debt Service Payment	\$ 21,384.64	\$ 19,647.21	\$ 19,646.96	\$ 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

Barton Village Inc.
Electric Department
Balance Sheet - Unaudited
As of 12/31/24

ASSETS	
Operating Cash	\$ (245,096.36)
CWIP	\$ 131,471.87
Accumulated Depreciation	\$ (7,051,664.71)
Deferred Outflows-Pension	\$ 16,755.00
Long Term Investments	\$ 1,413,259.59
Bond Payment Reserve	\$ 409,270.51
Savings Accounts	\$ 36,090.92
Accounts Receivable	\$ 577,843.96
Unbilled Revenue	\$ 202,419.84
Allowance for Doubtful Ac	\$ (20,000.00)
Inventory	\$ 169,179.12
Prepaid Expenses	\$ 3,732.74
Fixed Assets	\$ 10,641,845.44
Net Pension Liability	\$ -
Total Assets	\$ 6,285,107.92
LIABILITIES	
Long Term Debt	\$ 2,668,268.39
Short-Term Debt	\$ 122,729.15
Net Pension Liability	\$ 170,067.00
Customer Credits and Deposits	\$ 245,779.33
Accounts Payable	\$ -
Accrued Payroll Liabilities	\$ 14,102.89
Accrued Liabilities	\$ 32,234.61
Other Regulatory Liabilities	\$ 88,294.00
Total Liabilities	\$ 3,341,475.37
FUND BALANCE	
Appropriated Earnings	\$ 36,090.92
Unappropriated Earnings	\$ 2,707,794.64
Fund Balance Current Year Increase (Decrease)	\$ 199,746.99
Total Fund Balance	\$ 2,943,632.55
Total Liabilities and Fund Balance	\$ 6,285,107.92

BARTON VILLAGE, INC					
ELECTRIC Department	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Materials Sold	\$ 51,619.07	\$ 15,000.00	\$ 27,380.27	\$ 15,000.00	0%
Service Bill Labor/ Equip	\$ 130,886.36	\$ 20,000.00	\$ 154,828.42	\$ 80,000.00	300%
Sevice Revenue-Contractor L/M	\$ 110,545.92	\$ 12,500.00	\$ 894,910.19	\$ 350,000.00	2700%
Deliquent Tax Collector Fees	\$ 1,039.36	\$ 750.00	\$ 275.06	\$ 500.00	-33%
FEMA Aid	\$ 28,151.32	\$ -	\$ 1,876.75	\$ -	0%
Interest Income	\$ 19,707.19	\$ 15,000.00	\$ 21,997.81	\$ 17,500.00	17%
Interest Income-ElecTxInterest	\$ 367.18	\$ 250.00	\$ 437.14	\$ 250.00	0%
Customer Account Penaltie	\$ 15,214.86	\$ 15,000.00	\$ 13,834.05	\$ 15,000.00	0%
Transco Settlement	\$ 62,722.78	\$ 67,500.64	\$ 71,195.56	\$ 73,705.00	9%
VELCO Dividend (check)	\$ 8,659.50	\$ 8,672.00	\$ 419.12	\$ 8,672.00	0%
Tansco-Direct	\$ 419.11	\$ 420.00	\$ 3,900.40	\$ 420.00	0%
Transco-Non Utility Operations	\$ 3,801.81	\$ 1,000.00	\$ 8,659.50	\$ 2,500.00	150%
Misc Income	\$ 11,555.51	\$ 250.00	\$ 6,630.20	\$ 1,250.00	400%
Transco Net Credit (principal)	\$ 136,530.24	\$ 137,002.85	\$ 138,807.63	\$ 140,680.00	3%
Gain/Loss of Disposition of Plant	\$ 88,899.89	\$ -	\$ 1,000.00	\$ -	0%
Residential Sales	\$ 2,344,179.52	\$ 2,366,397.00	\$ 2,336,414.52	\$ 2,439,823.05	3%
Commercial Sales	\$ 572,265.69	\$ 591,191.00	\$ 578,091.03	\$ 594,759.50	1%
Public Street Lighting	\$ 29,834.78	\$ 30,661.00	\$ 28,494.73	\$ 31,278.53	2%
Municipal	\$ 61,025.49	\$ 52,143.00	\$ 56,688.53	\$ 60,834.39	17%
Public Authority	\$ 125,832.75	\$ 124,718.00	\$ 122,541.32	\$ 135,356.62	9%
Unbilled Revenues	\$ -	\$ -	\$ 187,991.56	\$ -	0%
Disconnect / Reconnect	\$ 9,915.00	\$ 3,500.00	\$ 10,685.00	\$ 5,500.00	57%
Pole Attachment Rental	\$ 2,785.99	\$ 3,500.00	\$ 7,932.49	\$ 3,500.00	0%
Pole Attachement Survey Fees	\$ 24,892.00	\$ 5,000.00	\$ 12,400.00	\$ 5,000.00	0%
Total Revenues	\$ 3,840,851.32	\$ 3,470,455.49	\$ 4,687,391.28	\$ 3,981,529.09	15%
Depreciation Expense	\$ 272,775.75	\$ 300,000.00	\$ 263,232.36	\$ 325,000.00	8%
Fuel Gross Tax	\$ 15,600.17	\$ 16,000.00	\$ 17,003.74	\$ 16,000.00	0%
Gross Revenue Tax	\$ 15,263.46	\$ 16,000.00	\$ 16,646.34	\$ 16,000.00	0%
Property Tax	\$ 133,767.47	\$ 135,000.00	\$ 177,272.83	\$ 135,000.00	0%
PILOT	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	\$ 13,125.00	0%
Interest Expense	\$ 129,768.25	\$ 118,336.88	\$ 117,254.39	\$ 145,136.72	23%
Interest Expense-Customer Deposits	\$ 685.11	\$ 750.00	\$ 706.67	\$ 750.00	0%
Finance Charges/Fees	\$ 26.90	\$ 750.00	\$ 96.21	\$ 750.00	0%
Hydro Labor	\$ 31,402.74	\$ 35,291.99	\$ 37,325.51	\$ 36,417.50	3%
Hydro Operating Expenses	\$ 27,351.86	\$ 30,000.00	\$ 26,276.24	\$ 35,000.00	17%
Diesel Operating Expenses	\$ -	\$ -	\$ -	\$ -	0%
Purchased Power	\$ 1,207,668.63	\$ 1,362,032.73	\$ 1,150,299.14	\$ 1,304,187.76	-4%
Sunset Solor Credits	\$ (4,044.23)	\$ (1,000.00)	\$ (4,818.12)	\$ (3,500.00)	250%
Hydro LIHI Credits	\$ (220,736.99)	\$ (129,132.46)	\$ (106,809.62)	\$ -	0%
Transmission Plant Maintenance	\$ 4,531.25	\$ 1,500.00	\$ 3,733.41	\$ 5,000.00	233%
Distribution Labor	\$ 887.76	\$ -	\$ -	\$ -	0%
Distribution Labor [Internal]	\$ 31,354.66	\$ 9,303.71	\$ 30,502.44	\$ 25,000.00	169%
Distribution Labor-Contract Base	\$ 621,090.86	\$ 594,880.00	\$ 594,880.00	\$ 615,700.80	3%
Distribtuion Labor-Contract On Call	\$ 44,000.00	\$ 45,760.00	\$ 45,760.00	\$ 47,361.60	4%
Distrib Lbr/Equip - DLC OT	\$ 788.91	\$ 2,500.00	\$ 7,505.23	\$ 5,000.00	100%
Disrib Lbr/Equip - Capital	\$ (70,571.00)	\$ (75,000.00)	\$ (33,646.52)	\$ (35,000.00)	-53%
Customer Jobs	\$ 155,749.43	\$ 65,000.00	\$ 960,373.95	\$ 362,250.00	457%
Distrib Lbr/Equip - NDLC			\$ 34,773.58	\$ 25,000.00	0%
Distrib Lbr/Equip Outages [DLC]	\$ 120,971.09	\$ 95,000.00	\$ 76,821.30	\$ 75,000.00	-21%
Distrib Lbr/Equip Outages [NDLC]	\$ -	\$ -	\$ 43,415.51	\$ 50,000.00	0%
Capital Outage Repair	\$ 32.67	\$ -	\$ -	\$ -	0%
Distribution Labor-GIS	\$ 3,924.00	\$ -	\$ -	\$ -	0%
Pager	\$ -	\$ -	\$ -	\$ -	0%
Training / Line Apprentic	\$ 724.62	\$ 500.00	\$ 78.00	\$ 500.00	0%
Dist Line/ Station Expns	\$ 29,998.18	\$ 2,500.00	\$ 1,403.48	\$ 2,500.00	0%
Tools	\$ 1,266.38	\$ 1,500.00	\$ 3,240.78	\$ 4,000.00	167%
Meter Expense	\$ 5,749.04	\$ 10,000.00	\$ 15,183.00	\$ 10,000.00	0%
Dist. Maint. Labor	\$ 3,205.00	\$ 4,500.00	\$ -	\$ 4,500.00	0%

BARTON VILLAGE, INC					
ELECTRIC Department	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
Dist. Maint. Structure/Eq	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	0%
Line Clearing-Employee Labor	\$ 199.35	\$ 4,500.00	\$ 5,956.05	\$ 4,500.00	0%
Line Clearing/Contractor	\$ 64,296.00	\$ 100,000.00	\$ 101,863.91	\$ 100,000.00	0%
Line Clearing Contra	\$ (26,756.50)	\$ (25,000.00)	\$ (25,465.98)	\$ (25,000.00)	0%
Distribution-Maintenance of OH Lines	\$ 57,547.83	\$ 65,000.00	\$ 92,545.16	\$ 60,000.00	-8%
Dist. Line Transformers	\$ 2,973.04	\$ 2,500.00	\$ 14,701.38	\$ 10,000.00	300%
Dist. Maint. Street Light	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	0%
Dist. Maint. Other	\$ -	\$ 250.00	\$ -	\$ 250.00	0%
Meter Reading Labor	\$ 81,267.18	\$ 83,200.00	\$ 83,200.00	\$ 86,112.00	4%
Customer Records & Collections	\$ 13,649.34	\$ 30,000.00	\$ 12,700.00	\$ 18,000.00	-40%
Uncollectable Accounts	\$ 9,536.34	\$ 10,000.00	\$ (3,097.29)	\$ 10,000.00	0%
Newspaper Ads	\$ 2,487.91	\$ 500.00	\$ 2,413.21	\$ 500.00	0%
Misc Sales Exp-RES Incentives	\$ -	\$ -	\$ -	\$ -	0%
Office Salaries	\$ 95,255.84	\$ 112,666.37	\$ 120,859.03	\$ 115,947.08	3%
Employee Training	\$ -	\$ 500.00	\$ 592.31	\$ 500.00	0%
Elected Official Salaries	\$ 756.00	\$ 900.00	\$ 1,038.85	\$ 900.00	0%
Electric Tax Collector Fees	\$ 1,039.36	\$ 750.00	\$ 420.96	\$ 500.00	-33%
Supplies	\$ 26,021.87	\$ 24,500.00	\$ 29,747.02	\$ 31,500.00	29%
Village Reports	\$ -	\$ 75.00	\$ -	\$ 75.00	0%
Computer Expense	\$ 10,735.41	\$ 8,120.00	\$ 9,925.78	\$ 14,223.72	75%
Communication Expense	\$ 1,756.67	\$ 7,500.00	\$ 1,353.79	\$ 4,132.70	-45%
Phone	\$ 1,005.26	\$ 1,250.00	\$ (335.47)	\$ 1,250.00	0%
Permits, Licenses and Due	\$ 2,241.01	\$ 2,500.00	\$ 2,899.31	\$ 3,000.00	20%
Outside Services	\$ 25,081.07	\$ 35,000.00	\$ 3,041.49	\$ 15,000.00	-57%
Legal Services	\$ 15,548.15	\$ 25,000.00	\$ 5,219.00	\$ 15,000.00	-40%
VPPSA - Admin Fees	\$ 80,826.23	\$ 107,436.00	\$ 85,054.12	\$ 109,795.00	2%
VPPSA-GIS Project Fees	\$ 10,997.38	\$ 12,497.00	\$ 11,887.08	\$ 12,820.00	3%
VPPSA-AMI Project Fees	\$ -	\$ -	\$ -	\$ -	0%
RES Project Cost	\$ 46,905.14	\$ 70,649.00	\$ 66,304.02	\$ 70,265.00	-1%
VPPSA Management Services	\$ 93,591.80	\$ 54,995.20	\$ 60,473.48	\$ 16,320.00	-70%
Audit Services	\$ 22,500.00	\$ 22,400.00	\$ 19,786.81	\$ 23,100.00	3%
Property Insurance	\$ 11,185.65	\$ 13,607.35	\$ 13,624.26	\$ 14,382.54	6%
Boiler/Machinery Insurance	\$ 5,598.30	\$ 7,857.88	\$ 9,723.94	\$ 8,170.21	4%
Public Official Insurance	\$ 120.90	\$ 142.20	\$ 142.20	\$ 135.30	-5%
Liability Insurance	\$ 2,833.17	\$ 4,066.27	\$ 4,066.28	\$ 4,682.88	15%
Vehicle Insurance	\$ 1,479.32	\$ 1,407.54	\$ 1,407.56	\$ 862.50	-39%
Unemployment Insurance	\$ 1,064.92	\$ 813.12	\$ 1,839.33	\$ 2,348.35	189%
Workers Comp Insurance	\$ 5,455.74	\$ 4,855.00	\$ 5,881.88	\$ 4,536.00	-7%
FICA/MEDI	\$ 13,367.84	\$ 14,526.86	\$ 15,903.62	\$ 14,952.69	3%
Health Insurance	\$ 38,798.86	\$ 34,891.23	\$ 34,888.20	\$ 63,595.28	82%
Health Insurance Opt Out	\$ -	\$ -	\$ -	\$ -	0%
Municipal Retirement	\$ 4,286.71	\$ 9,436.90	\$ 10,886.06	\$ 10,069.59	7%
Compensated Absences	\$ 18,265.79	\$ 28,131.58	\$ 23,547.58	\$ 28,908.40	3%
Employee Clothing Expense	\$ -	\$ -	\$ 230.00	\$ -	0%
Childcare Tax Expense	\$ -	\$ -	\$ 178.31	\$ 222.66	0%
Regulatory Commission (SQ	\$ 54.98	\$ 350.00	\$ 1,880.00	\$ 1,500.00	329%
Misc. Expense	\$ 154.38	\$ 150.00	\$ (2.58)	\$ 150.00	0%
Garage Rent	\$ 20,664.00	\$ 21,000.00	\$ 20,664.00	\$ 21,000.00	0%
Office Rent	\$ 9,516.00	\$ 9,600.00	\$ 9,540.00	\$ 9,600.00	0%
Railroad Crossing Lease	\$ 1,029.00	\$ 1,100.00	\$ 1,029.00	\$ 1,100.00	0%
Transportation Equipment	\$ 822.50	\$ 750.00	\$ -	\$ 750.00	0%
Transportation Mileage	\$ 2,775.51	\$ 2,500.00	\$ 1,954.76	\$ 2,500.00	0%
Backhoe	\$ -	\$ -	\$ -	\$ -	0%
Truck Maintenance	\$ -	\$ -	\$ -	\$ -	0%
Bucket Truck	\$ 1,441.73	\$ -	\$ 465.90	\$ -	0%
Digger Truck	\$ 4,230.70	\$ 4,500.00	\$ 11,707.98	\$ 4,500.00	0%
Line Truck	\$ 899.51	\$ -	\$ (31.17)	\$ -	0%
Meter Truck	\$ -	\$ -	\$ -	\$ -	0%
Truck Fuel	\$ 927.00	\$ 1,000.00	\$ 1,088.30	\$ 1,000.00	0%

BARTON VILLAGE, INC					
ELECTRIC Department	203 Audited	2024 Budget	2024 Actual (Unaudited)	Proposed 2025 Budget	Variance Bdgt vs Bdgt
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	\$ 4,487,644.28	\$ 4,151,836.28	15%
Total Electric Net Income (Loss)	\$ 435,347.87	\$ (125,516.86)	\$ 199,747.00	\$ (170,307.19)	36%
REVENUE REQUIREMENT:					
Expenses	\$ 3,405,503.45	\$ 3,595,972.35	\$ 4,487,644.28	\$ 4,151,836.28	
Subtract: Non-Cash Expenses					
Depreciation Expense	\$ (272,775.75)	\$ (300,000.00)	\$ (263,232.36)	\$ (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	\$ 145,719.39	\$ 3,285,000.00	
Debt Service (Principal Payments)	\$ 236,193.71	\$ 245,979.81	\$ 247,390.88	\$ 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	\$ 4,616,522.19	\$ 4,370,380.61	
ACTUAL REVENUE	\$ 3,840,851.32	\$ 3,470,455.49	\$ 4,687,391.28	\$ 3,981,529.09	
Less Non-Cash Revenues	\$ (136,530.24)	\$ (137,002.85)	\$ (138,807.63)	\$ (140,680.00)	
NET CASH INCREASE/(DECREASE)	\$ 128,511.52	\$ (574,599.52)	\$ (67,938.54)	\$ (529,531.52)	

Capital Projects					
Transco Purchases	\$ -	\$ -	\$ -	\$ -	
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	\$ 115,861.65	\$ 100,000.00	
Distribution Upgrades	\$ 5,110.82	\$ 170,000.00	\$ 22,957.74	\$ 10,000.00	
Computer Software	\$ -	\$ 66,100.00	\$ 6,900.00	\$ -	
Substations	\$ -	\$ -	\$ -	\$ 25,000.00	
Total Capital Projects	\$ 295,788.04	\$ 366,100.00	\$ 145,719.39	\$ 3,285,000.00	

Debt Service Payments (Principal Only)					
VMBB #4 [Mat: 12/01/2028]	\$ 135,000.00	\$ 145,000.00	\$ 145,000.00	\$ 155,000.00	
VMBB #5 [Mat: 12/01/2041]	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
CNB/ Operating [Bullett: 11/01/2026]	\$ 41,193.71	\$ 42,278.49	\$ 42,390.88	\$ 43,544.33	
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	\$ 247,390.88	\$ 258,544.33	

VILLAGE OF BARTON SCHEDULE OF RESTRICTED CASH For the Period Ended 12/31/24							Proposed 2025 Budget		
Village Department							Village Department		
Restricted Purpose	Balance	Jan	Interest	Additions	Withdrawals	Balance	Estimated Balance at		
	1, 2024		Income			31, 2024	Additions	Withdrawals	12/31/25
			39.85						
Sidewalks	\$ 70.05	\$	\$ 0.01	\$ -		\$ 70.07		\$ 70.07	
Village Beautification Projects	\$ -	\$	\$ -	\$ 940.00		\$ 940.00		\$ 940.00	
BMB- Roof Drains	\$ 1,619.15	\$	\$ 0.29	\$ -		\$ 1,619.44		\$ 1,619.44	
BMB R&R	\$ 9,796.68	\$	\$ 1.73	\$ 15,000.00		\$ 24,798.42	\$ 10,000.00	\$ 34,798.42	
Hydrants	\$ 3,579.41	\$	\$ 0.63	\$ -		\$ 3,580.04		\$ 3,580.04	
Future Grant Matching	\$ 52,173.09	\$	\$ 9.24	\$ 5,000.00		\$ 57,182.33		\$ 57,182.33	
Pageant Park	\$ 32,575.02	\$	\$ 5.77	\$ 7,000.00		\$ 39,580.78	\$ 5,000.00	\$ 39,580.78	
Crystal Lake Outlet	\$ 4,145.85	\$	\$ 0.73	\$ -		\$ 4,146.59	\$ -	\$ 4,146.59	
Barton River Green	\$ 886.23	\$	\$ 0.16	\$ -		\$ 886.38	\$ -	\$ 886.38	
Barton Ball Field	\$ 1,607.98	\$	\$ 0.28	\$ -		\$ 1,608.27	\$ -	\$ 1,608.27	
Containment [Fuel]Tank	\$ 22,849.65	\$	\$ 4.04	\$ -		\$ 22,853.69	\$ -	\$ 22,853.69	
Capital Reserves	\$ 42,698.74	\$	\$ 7.56	\$ 14,000.00		\$ 56,706.30	\$ 10,000.00	\$ 66,706.30	
BMB-Municipal Garage	\$ 17,703.29	\$	\$ 3.13	\$ 3,000.00		\$ 20,706.42	\$ 3,000.00	\$ 23,706.42	
Municipal Lane - Buildings/Structures	\$ 35,406.58	\$	\$ 6.27	\$ -		\$ 35,412.85	\$ 20,000.00	\$ 35,412.85	
Internal Loan to WW	\$ -	\$	\$ -	\$ -	\$ (200,000.00)	\$ (200,000.00)	\$ -	\$ (173,333.33)	
Subtotal	\$ 225,111.72	\$	\$ 39.85	\$ 44,940.00	\$ (200,000.00)	\$ 70,091.57	\$ 48,000.00	\$ 119,758.24	
Fire Department Building	\$ 41,363.15	\$	\$ 52.01	\$ -	\$ -	\$ 41,415.16	\$ -	\$ 41,415.16	
	\$ 266,474.87	\$	\$ 91.86	\$ 44,940.00	\$ (200,000.00)	\$ 111,506.73	\$ 48,000.00	\$ 161,173.40	
Highway Department							Highway Department		
Restricted Purpose	Balance	Jan	Interest	Additions	Withdrawals	Balance	Estimated Balance at		
	1, 2024		Income			31, 2024	Additions	Withdrawals	12/31/25
			121.68						
Truck	\$ 51,562.04	\$	\$ 21.25	\$ 30,000.00	\$ (75,507.00)	\$ 6,076.29	\$ 30,000.00	\$ 36,076.29	
Skid Steer/Snowblower	\$ 34,213.27	\$	\$ 14.10	\$ 6,150.00		\$ 40,377.37	\$ 5,000.00	\$ 45,377.37	
Paving	\$ 209,422.80	\$	\$ 86.32	\$ 17,000.00	\$ (30,755.20)	\$ 195,753.92	\$ 5,300.00	\$ 53.92	
Backhoe	\$ 21,333.50	\$	\$ -	\$ -		\$ 21,333.50	\$ 5,000.00	\$ 26,333.50	
Backhoe	\$ 10,000.53	\$	\$ 3.38	\$ 5,000.00		\$ 15,003.91	\$ -	\$ 15,003.91	
	\$ 326,532.14	\$	\$ 125.06	\$ 58,150.00	\$ (106,262.20)	\$ 278,545.00	\$ 45,300.00	\$ 122,845.00	
Electric Department							Electric Department		
Restricted Purpose	Balance	Jan	Interest	Additions	Withdrawals	Balance	Estimated Balance at		
	1, 2024		Income			31, 2024	Additions	Withdrawals	12/31/25
Debt Retirement	\$ 6,060.29	\$	\$ 3.06	\$ -		\$ 6,063.35		\$ 6,063.35	
Capital Reserve	\$ 6,416.35	\$	\$ 3.22	\$ -		\$ 6,419.57		\$ 6,419.57	
Vehicle Savings	\$ 1,017.52	\$	\$ 0.50	\$ -		\$ 1,018.02		\$ 1,018.02	
Hydro Plant Improvements	\$ 19,817.16	\$	\$ 19.83	\$ -		\$ 19,836.99		\$ 19,836.99	
Backhoe	\$ 2,751.52	\$	\$ 1.47	\$ -		\$ 2,752.99		\$ 2,752.99	
	\$ 36,062.84	\$	\$ 28.08	\$ -	\$ -	\$ 36,090.92	\$ -	\$ 36,090.92	
Water Department							Water Department		
Restricted Purpose	Balance	Jan	Interest	Additions	Withdrawals	Balance	Estimated Balance at		
	1, 2024		Income			31, 2024	Additions	Withdrawals	12/31/25
Major Repair	\$ 15,165.38	\$	\$ 7.65	\$ 1,000.00		\$ 16,173.03	\$ 1,000.00	\$ 17,173.03	
Capital Reserve	\$ 82,003.89	\$	\$ 39.87	\$ 5,000.00	\$ (9,675.75)	\$ 77,368.01	\$ 5,000.00	\$ 69,368.01	
Backhoe	\$ 3,000.16	\$	\$ 1.59	\$ 3,000.00	\$ -	\$ 6,001.75	\$ 3,000.00	\$ 9,001.75	
Generator	\$ -	\$	\$ -	\$ 20,000.00		\$ 20,000.00	\$ -	\$ (20,000.00)	
	\$ 100,169.43	\$	\$ 49.11	\$ 29,000.00	\$ (9,675.75)	\$ 119,542.79	\$ 9,000.00	\$ 95,542.79	
Wastewater Department							Wastewater Department		
Restricted Purpose	Balance	Jan	Interest	Additions	Withdrawals	Balance	Estimated Balance at		
	1, 2024		Income			31, 2024	Additions	Withdrawals	12/31/25
Major Repairs	\$ 23,789.98	\$	\$ 12.37	\$ 10,000.00		\$ 33,802.35	\$ 7,500.00	\$ 41,302.35	
Capital Reserve	\$ 24,914.62	\$	\$ 12.94	\$ 10,000.00		\$ 34,927.56	\$ 7,500.00	\$ 42,427.56	
Backhoe	\$ 2,700.14	\$	\$ 1.41	\$ 2,700.00		\$ 5,401.55	\$ 2,700.00	\$ 8,101.55	
	\$ 51,404.74	\$	\$ 26.72	\$ 22,700.00	\$ -	\$ 74,131.46	\$ 17,700.00	\$ 91,831.46	

**BARTON VILLAGE INC.
2024 TREASURER'S REPORT**

Taxes to be collected for Village	\$ 72,522.73	
Taxes to be collected for Highway	\$ 357,954.62	
Taxes to be collected for Sewer	\$ 65,517.81	
Taxes to be collected for Water	\$ 68,810.75	
Total Taxes to be Collected		\$ 564,805.91

Taxes Collected for Village	\$ 66,393.28	
Taxes Collected for Highway	\$ 328,244.95	
Taxes Collected for Sewer	\$ 61,268.10	
Taxes Collected for Water	\$ 64,487.84	
Taxes Collected		\$ 520,394.17
Due from the Town		\$ (3,340.89)
Total Taxes Collected		\$ 517,053.28

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

Delinquent Taxes due to Village	\$ 6,129.45	
Delinquent Taxes due to Highway	\$ 29,709.67	
Delinquent Taxes due to Sewer	\$ 4,249.71	
Delinquent Taxes due to Water	\$ 4,322.91	
Total Taxes turned over to Delinquent Tax Collector		\$ 44,411.74

Respectfully Submitted,

Shelia R. Martin
Treasurer

**BARTON VILLAGE, INC.
2024 DELINQUENT TAX REPORT**

2021 - all departments	\$ 640.75	
2022 - all departments	\$ 882.00	
2023 - all departments	\$ 30,109.24	
2024 - all departments	\$ 44,411.74	
Total Delinquent Due - all departments		\$ 76,043.73

2021 - all departments collected	\$ 640.75	
2022 - all departments collected	\$ 882.00	
2023 - all departments collected	\$ 25,473.69	
2024 - all departments collected	\$ 12,128.72	
Total Collected - all departments		\$ 39,125.16

Amounts Due as of 12/31/2024:

2021 - all departments	\$ -	
2022 - all departments	\$ -	
2023 - all departments	\$ 4,635.55	
2024 - all departments	\$ 32,283.02	
Total Delinquent Taxes to be collected as of 12/31/2024		\$ 36,918.57

Respectfully Submitted,

Shelia R. Martin
Delinquent Tax Collector

BARTON VILLAGE, INC.
ANNUAL MEETING - TUESDAY, MARCH 12, 2024

In accordance with the foregoing notice, the legal voters of the Village of Barton, Vermont convened at the time and location specified in the warning. Clerk Shelia Martin called the meeting to order at 7:00pm. The meeting began with the Pledge of Allegiance.

Article 1: Elect a Moderator for one year.

Regina Lyon nominated Jacqueline Laurion as Moderator. Leonidas Zenonos made a motion that nominations cease and the Clerk be instructed to cast one ballot for Jacqueline Laurion for Moderator, seconded by Paul Sicard. The motion carried and Jacqueline Laurion was elected Moderator for a one-year term.

Jacqueline Laurion stated that the Trustees wanted to take a moment to acknowledge the tragic passing of Sidney Cornell, a retired Village employee.

Article 2: Elect the following Officers:

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

Regina Lyon nominated Shelia Martin for the office of Clerk. A motion was made by Leonidas Zenonos that nominations cease and the Moderator be instructed to cast one ballot for Shelia Martin for Clerk, seconded by Susan Penharlow. The motion carried and Shelia Martin was elected Clerk for the ensuing year.

Regina Lyon nominated Shelia Martin for the office of Collector of Delinquent Taxes. A motion was made by Leonidas Zenonos that nominations cease and the Moderator be instructed to cast one ballot for Shelia Martin for Collector of Delinquent Taxes, seconded by Antoinne Eubanks. The motion carried and Shelia Martin was elected Collector of Delinquent Taxes for the ensuing year.

Regina Lyon nominated Shelia Martin for the office of Treasurer. A motion was made by Regina Lyon that nominations cease and the Moderator be instructed to cast one ballot for Shelia Martin for Treasurer, seconded by Anne MacEachern. The motion carried and Shelia Martin was elected Treasurer for the ensuing year.

Regina Lyon nominated Ellis Merchant for the office of Trustee. A motion was made by Leonidas Zenonos that nominations cease and the Moderator be instructed to cast one ballot for Ellis Merchant for Trustee, seconded by Susan Penharlow. The motion carried and Ellis Merchant was elected Trustee for a three-year term (March 2027).

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

Clerk – \$200

Collector of Delinquent Taxes – 8% of taxes collected

Treasurer – 1% of taxes collected

Trustee – \$1500

Anne MacEachern made a motion that the Clerk be paid \$210 for the ensuing year, seconded by Regina Lyon. There was no discussion and the motion carried.

Antoinne Eubanks made a motion that the Collector of Delinquent Taxes be paid 8% of taxes collected, seconded by Regina Lyon.

Discussion: David Snedeker noted that the 8% is of delinquent taxes collected, not 8% of all taxes.

There was no further discussion and the motion carried.

Fred Wiseman made a motion that the Treasurer be paid 1% of taxes collected, seconded by David Snedeker. There was no discussion and the motion carried.

Regina Lyon made a motion that the Trustees be paid \$1500, seconded by Jacqueline Laurion. There was no discussion and the motion carried.

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

Antoinne Eubanks made a motion to accept the article as proposed, seconded by Regina Lyon.

Discussion: Susan Penharlow asked why there were increases to this budget.

Jacqueline Laurion made a motion that Crystal Currier, who has been assisting with finances, be allowed to speak, seconded by Regina Lyon. There was no discussion and the motion carried.

Crystal Currier advised that the increases were mostly due to salaries and the hiring of a Business Manager.

Paul Sicard asked about decreased rents for specific departments and Crystal Currier advised that an analysis was done to ensure that rents are being allocated according to the department that is using the space. She also advised that office employees are now being allocated the same way, rather than distinguishing employees to specific departments.

Nathan Sicard stated he noticed that the capital reserves were decreased and the budget increased.

Crystal Currier explained that the Village had to use reserve funds for a new furnace at the Barton Memorial Building and that it was very expensive.

Jacqueline Laurion noted that the furnace is now zoned and can more efficiently heat the building.

Nathan Sicard corrected himself and noted that there actually was no decrease in the capital reserves and that it was level funded.

Regina Lyon made a motion that the discussion cease, seconded by Ellis Merchant. The motion carried.

There was a voice vote for the Village to raise \$72,578 through taxes for the Village portion of the budget. The motion carried.

Article 5: Shall the Village raise \$477,544 through taxes upon the grand list for the funds requested in the 2024 Annual Highway Budget and the ensuing year, and direct the Trustees to assess a tax on the grand list sufficient to meet the same?
(See Highway Department Budget for assessment request by the Trustees)

Antoinette Eubanks made a motion to accept the article as proposed, seconded by Regina Lyon.

Discussion: David Snedeker asked that the board explain the increases.

Crystal Currier explained that the increases were partly due to the purchase of a new truck (\$80,000), as the previous truck was no longer inspectable.

She further explained that the budget includes \$312,000 for the new salt and sand shed, which includes an anticipated revenue of \$238,000 from the USDA. If the USDA grant is not approved, the Board will have to revisit the topic and decide what the next steps will be.

Also included in the increase are the salaries for the Business Manager and DPW Worker positions.

The Village will now have 2 trucks and 2 employees to maintain the roads during the winter as the Vermont Agency of Transportation will no longer perform winter maintenance on Routes 5 and 16 within the Village limits. The addition of a DPW Worker also meant that there would be no need to contract with the Town, saving the Village approximately \$34,000.

Crystal Currier further advised that approximately \$126,000 was used for storm damage repairs from the flood in July. There is a loss in the 2023 actual because the Village has not yet received FEMA funding for the repairs, and that it may be received in 2024, but 2025 is more likely. Bills had to be paid and funds from the reserves were used. When the FEMA funding is received, the board will decide what to do with it. Duck Pond Road is also undergoing repairs from the storm in December.

Paul Sicard asked which funds were used for the \$80,000 truck.

Crystal Currier advised that \$50,000 was from the reserve fund and that the balance was financed. Some additional equipment (plow, etc.) will also need to be purchased.

Paul Sicard asked why the Trustees did not consider loans or bonds instead of raising tax revenue.

David Snedeker asked whether any grants were applied for to offset the cost of the salt and sand shed. He pointed out that Barton Village is the lowest income municipality in Orleans County and that the Village should be eligible for a grant that would pay 75%. When informed by Crystal Currier that a grant had been

applied for, he asked what would happen if the grant was not awarded. Crystal Currier stated that the process would have to be re-started/re-evaluated.

Leonidas Zenonos made a motion to cease discussion and called the question, seconded by Paul Sicard. The motion carried.

Leonidas Zenonos asked for a paper ballot. The voters completed the paper ballot and the outcome of the vote was 14 yes and 22 no. The motion failed.

Article 6:

Shall the Village raise \$126,378 through taxes and user fees for water department capital debt retirement and water capital reserve funds, such funds will be used for major repairs, replacement, and upgrades to the structural components of the Village water system?

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

Antoinette Eubanks made a motion to accept the article as proposed, seconded by Regina Lyon.

Discussion: Leonidas Zenonos asked for an explanation about the rising cost.

Crystal Currier advised that there has been a loss of income since 2022 and that the department cannot continue to operate this way. She stated that fees are not where they should be.

Nathan Sicard stated that the Village's contract with Utility Partners ended in 2021 and that the Village hired a part-time employee to operate the water facility. When the operator began, he discovered that extensive repairs to the plant were required, therefore there are many pending projects at the plant. Nathan Sicard inquired why taxes were increased instead of spreading the expenses over the next few years.

Crystal Currier stated that the facility operator's hours have been scaled back for CY 2024. Vera LaPorte, the Business Manager, will be keeping him on task while still trying to repair as much as possible before there is an emergency.

Nathan Sicard made a motion to amend Article 6 to level fund the taxes collected for 2024 to \$68,804.

Leonidas Zenonos made a motion to call the question for the amendment to level fund the water department taxes collected to \$68,804 seconded by Paul Sicard. The motion carried.

Leonidas made a motion for a voice vote to approve the water department taxes at \$68,804 for the water department capital debt retirement and water capital reserve funds, seconded by Paul Sicard. The motion carried.

Article 7: Shall the Village raise \$65,540 through taxes and user fees for wastewater department capital debt retirement and wastewater capital reserve funds, such funds will be used for major replacement and upgrades to the structural components of the Village wastewater system?
(See Wastewater Department Budget for assessment request by the Trustees)

David Snedeker made a motion to accept the article as proposed, seconded by Regina Lyon.

Discussion: Nathan Sicard advised that he supports this article but cautioned that this department is going to need much more funding in the future. He stated that Barton Village has spent a lot of money on old equipment.

Regina Lyon advised that the Village is working with an engineer as the wastewater facility did not pass an inspection performed by the State in April 2023. The State is not happy as nothing has been done since a 2008 evaluation where the Village was instructed to fix a variety of issues. She stated that a bond vote for the funding required to make the necessary repairs will more than likely happen in the future. She also advised that the wastewater facility has had an appropriately licensed operator since January 2024.

David Snedeker mentioned the Municipal Technical Grant as a possible source of funding and Regina Lyon advised that the Trustees are already looking into it. David Snedeker stated that the Village was headed in the right direction.

Leonidas Zenonos made a motion to cease discussion and vote that the village raise \$65,540 in taxes for the wastewater department capital debt retirement and wastewater capital reserve fund, seconded by Regina Lyon. The motion carried.

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

Regina Lyon made a motion to accept the article as proposed, seconded by Ellis Merchant.

Discussion: David Snedeker inquired about the balance of the fund. Crystal Currier advised that there was \$57,173.09 in the account.

David Snedeker stated that the Village could use those funds for some of the outstanding projects.

George Komendat asked what the funds were for. Regina Lyon advised that sometimes grants require a matching amount of funds and that is what they could be used for.

Nathan Sicard advised that the fund was started around 10 years ago and that Rural Development was the only organization that has asked to use the funds, and that it had something to do with the Pierce Block.

Leonidas Zenonos made a motion to accept the article as proposed, seconded by Regina Lyon. The motion carried.

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

Paul Sicard made a motion to approve the article as proposed, seconded by Fred Wiseman. There was no discussion and the motion carried.

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

Regina Lyon made a motion to accept the article as proposed, seconded by Ellis Merchant.

Discussion: David Snedeker reminded the Trustees that 3/12th of the budget would be less the highway and difference in the water amounts previously voted on.

Leonidas Zenonos made a motion to cease the discussion and accept the article as proposed, seconded by Regina Lyon. The motion carried.

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

Paul Sicard asked if the Trustees wanted to suspend the meeting to a different date so that they could come back with a new highway budget or if they wanted to adjourn. Leonidas Zenonos stated that they would only be returning to vote on the highway budget.

Regina Lyon advised that since the Trustees had to work on the new budget, they would warn a special meeting to vote on it.

Leonidas Zenonos stated that he felt that it would be in the best interest of the Village to continue the winter maintenance contract with the Town.

Paul Sicard and Richard Sicard asked about the letter from the State stating that they were not interested in taking ownership of US Route 5 and VT Route 16 within Village boundaries. Regina Lyon had the letter on hand and stated that she would provide a copy to Richard Sicard at his request.

Marjorie Brown asked if there could be a discussion about the electric department.

Regina Lyon advised that the 2023 budget for the electric department was originally projected to be in the negative, but ended in the positive. She stated that in 2023 VPPSA entered into a 5-year contract with Orleans Village to provide operational services for the electric department and that they are doing a fantastic job. Regina Lyon also said that many electric accounts that were not accurate are now being billed correctly, which has helped.

Antoinne Eubanks stated that she was thankful for all the work done by the Village. She stated that the electric department has been very efficient and did

an excellent job during the recent storms. Regina Lyon agreed that they have been doing a phenomenal job.

Nathan Sicard stated that he was on the Board of Trustees for 9 years and that the new Board has taken things in a completely different direction. He stated that almost every department was bankrupt 10 years ago. He advised that he tried to keep things simple for the Village and to work on one thing at a time. He stated that the new approach has been to rebuild the Village and make it better, which results in more expense. He asked what the cost was going to be, as Barton Village's tax rate is about \$3 while neighboring towns and villages are around \$2. He would like to be able to attract families to live here and to be competitive with other communities. He stated that the last property appraisal was in 2012 and people will be in for a shock when the next one happens.

Paul Sicard asked if any of the Trustees were on the VPPSA Board of Directors. Regina Lyon stated that Vera LaPorte, the Business Manager, was on the VPPSA Board and that Denis Fortin was the alternate. Paul Sicard asked if there was a conflict of interest with any members of the Board of Trustees being on the VPPSA Board of Directors, and Marilyn Prue stated that she was an alternate for Orleans Village.

Ellis Merchant stated that he wanted to speak as a Village resident and not as a Trustee. He stated that he had been on the Board before and was glad to step up last year and rejoin. He stated that the Village had always had electric, water, and sewer departments. He stated that everything has increased in price and that it should be expected that the Village will have to do the same.

He stated that the three Trustees are doing their best and that they meet bi-weekly, and that the only Village resident who has attended the open meetings was David Billado. He asked that those who have hard questions and who have rejected the Village budgets step up and become part of the solution, and not criticize the work that they have done to create the best budgets that they could. He asked for assistance from Village residents.

Leonidas Zenonos made a motion to accept the article as proposed, seconded by Regina Lyon.

Article 15: To adjourn.

Leonidas Zenonos made a motion to adjourn, seconded by Regina Lyon. The motion carried.

The meeting adjourned at 8:44pm.

/S/ Shelia Martin, Barton Village Clerk

Acceptance of afore-written minutes by the Trustees:

/S/ Regina Lyon

/S/ Marilyn Prue

/S/ Ellis Merchant

Acceptance of the afore-written minutes by the Moderator:

/S/ Jacqueline Laurion

BARTON VILLAGE INC.
SECOND ANNUAL MEETING - TUESDAY, APRIL 30, 2024

In accordance with the foregoing notice, the legal voters of the Village of Barton, Vermont convened at the time and location specified in the warning. Moderator Jacqueline Laurion called the meeting to order at 6:00 PM.

Jaqueline Laurion made a motion to allow Crystal Currier and Vera Laporte to speak at the meeting if there were questions, they needed to answer. Gina Lyon seconded the motion and the motion carried.

Article 1: Shall the Village raise \$358,180 through taxes upon the grand list for the funds requested in the revised 2024 Annual Highway Budget and the ensuing year, and direct the Trustees to assess a tax on the grand list sufficient to meet the same?

Regina Lyon made a motion to raise \$358,180.00 and to authorize the Trustees to assess a tax sufficient to meet the same, seconded by George Komendat.

Discussion:

Paul Sicard inquired if the meeting was warned properly as it was stated this was a Second Annual Meeting and the Notice stated this was a Special Meeting. He inquired how it was advertised and what is the legality if it wasn't warned properly.

Regina Lyon asked for clarification if Paul Sicard was asking that the meeting be adjourned, and it be re-warned? Regina advised there were two warnings, one for a hydro plant meeting, which was following the current meeting.

Jacqueline Laurion asked if voters if there was an issue on the floor with moving forward or did, they want to postpone it to a later date?

Robert Ferlazo inquired if there were two different warnings and how this meeting was warned.

Regina Lyon advised there were two warnings one for a hydro plant meeting, which was following the current meeting.

Robert Ferlazo stated if there is documentation proving the two separate meetings being warned there should be no issue.

It was determined that the meeting would continue.

Discussion on the budget:

Nathan Sicard stated this budget was more appropriate and within reason, but did not anything less would be difficult with the highway budget.

He stated he expected the 2025 budget would be higher and to think of the community members when making the budget. Maybe form a committee between the Town and Orleans Village and see if they could combine their highway departments.

Regina Lyon advised the Town residents will be paying an increased highway budget themselves already with the increase of a new garage and then an additional \$800,000.00 bond that passed at the Annual Meeting in March. She stated the Trustees do communicate with the Town. The Town previously had funds available for grants but no longer has that program. Regina Lyon stated the Trustees would investigate the legality of the suggestions from Nathan Sicard.

Susan Penharlow asked for the highlights of the budget cuts.

Marilyn Prue stated the salt shed will be financed versus paying the entire amount of \$77,000.00. The paving fund was previously funded for \$55,000.00 and that has been reduced to \$17,000.00. There was also a \$5,000.00 reduction in paving this summer. The cost on a \$100,000.00 home should be approximately \$39.33.

Nathan Sicard asked if there would be another meeting for a vote on the salt shed and he was advised the Trustees are waiting to hear back from the grant they have applied for.

Ellis Merchant stated they are working on keeping the Highway Department moving forward and will review equipment and something may have to be upgraded at some time in the new future.

Paul Sicard asked about the State of Vermont, Agency of Transportation and the letter sent stated it was open to negotiation.

Regina Lyon stated they have had discussions but there are a lot of upgrades that need to happen, and the estimated cost of paving is 1.2 million dollars and that doesn't include storm water drainage, sidewalks and other items that would need to be upgraded.

Paul and Nathan Sicard stated there are grants and the Trustees should investigate this.

Ellis Merchant advised if there were grants available, they would be applying for these grants.

Paul Sicard asked questions about the electric department and funds, which were answered by the Trustees but were off topic at this meeting.

There was also some discussion about the Glover wastewater funding.

Stephanie Bickford made a motion for the discussion to end and to vote on the article. Jacqueline Laurion asked if the voters wanted a paper ballot or voice vote. Leonidas Zenonos stated a voice vote.

The motion passed unanimously.

Justin Barton-Caplin thanked the Trustees for all their hard work, and he stated he did the job for seven years and felt like he was always treading water. He stated a new vision of Barton Village would be great of where do we want the village in 5 to 10 years?

Ellis Merchant asked how to do this and Justin Barton-Caplin suggested contacting the Vermont Council on Rural Development may be able to help, but they need to have the Town and Orleans Village involved in the process.

Article 2 : Adjourn.

Regina Lyon motioned to adjourn, seconded by Justin Barton-Caplin. The motion carried. The meeting adjourned at 7:00 PM.

/S/ Shelia Martin, Barton Village Clerk

Acceptance of afore-written minutes by the Trustees:

/S/ Regina Lyon

/S/ Marilyn Prue

/S/ Ellis Merchant

Acceptance of the afore-written minutes by the Moderator:

/S/ Jacqueline Laurion

TOWNS OF COVENTRY, BARTON, LOWELL AND NEWPORT CITY

Household Hazardous Waste Day

Saturday, May 17 & October 4 • 7:30 AM - 11:30 AM
Coventry, VT Landfill

Save this poster as a quick reference guide!

ACCEPTED HOUSEHOLD HAZARDOUS WASTE

The following items are accepted for **FREE** for residents:

Businesses may register 2 weeks prior, costs associated



Paints (latex & oil based), Mercury Containing Products, Antifreeze, Rodent Poison, Household Hazardous Waste, Herbicides & Pesticides

For a full list of acceptable items visit www.coventryrecycles.com

casella

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Questions? Call **(802) 334-8300**