TOWN OF HARTFORD SELECTBOARD AGENDA
Tuesday, November 28, 2023, 6:00pm
Hartford Town Hall, 171 Bridge Street,
White River Junction, VT 05001

This meeting will be conducted in person at Town Hall
The meeting will also be available on Zoom https://zoom.us/j/549799933 - Please mute your microphone. youtube.com/catv810 – click "live now". If you are calling in from phone dial:
(415) 762-9988 Type in the Room ID: 549-799-933 followed by # Press # a second time and
Press *9 to raise your hand for public comment

I. Call to Order the Selectboard Meeting
II. Pledge of Allegiance
III. Local Liquor Control Board: None
IV. Local Cannabis Control Board: None
V. Order of Agenda
VI. Selectboard
1. Public Comment (6:05)
2. Selectboard Comments and Announcements (6:15)
3. Appointments (6:20)
   a. Consider the re-appointment of Dylan Kreis to Resilient Hartford for a three-year term beginning November 28, 2023 and ending November 27, 2026.
   b. Consider the re-appointment of Laura Simon to Resilient Hartford for a three-year term beginning November 28, 2023 and ending November 27, 2026.
4. Town Manager's Report (6:30)
   Significant Activity Reports
   Link: https://www.hartford-vt.org/ArchiveCenter/ViewFile/Item/462A
5. Board Reports, Motions & Ordinances
   a. Audit Presentation (6:40)
   b. Finance Budget and Quarterly Review (7:40)
   c. IT Budget (8:10)
   d. Planning and Development Budget (8:20)
   e. Validation Resolutions for TIF Bond Warrants (8:40)
   f. Stream Erosion Update (8:45)
   g. Assessor Errors and Omissions Parcel # 45-180 (8:55)
   h. Water/Wastewater Bid Review (9:05)
   i. CSO Grant Discussion (9:10)

VII. Commission Reports (9:20)
VIII. Consent Agenda

Approve Payroll Ending: 11/25/2023
Approve A/P Manifest of: 11/22/2023 and 11/30/2023
Approve Meeting Minutes of: 11/14/2023 and 11/21/2023
Approve Selectboard Meetings: 12/5/2023, 12/12/2023, 12/19/2023 and 12/26/2023 (12/14 and 12/21 if needed for Budget)

IX. Adjourn the Selectboard Meeting

All Meetings of the Hartford Selectboard are open to the public. Persons who are seeking action by the Selectboard are asked to submit their request and/or materials to the Selectboard Chair or Town Manager's office no later than 5pm on the Tuesday two weeks prior to the meeting date. Requests received after that date will be addressed at the discretion of the Chair. Individuals wishing to address the board should do so during the Public Comment period.
Please Note: The Hartford Selectboard offers public viewing of meetings live at Town Hall, and additionally as a courtesy generally on YouTube, Channel 1085, and Zoom. If a member of the public has technical difficulties accessing this meeting remotely, please alert us by emailing Selectboard@hartford-vt.org.

RECEIVED
NOV 14 2023
BY

TOWN OF HARTFORD
171 BRIDGE STREET
White River Jct., VT 05001
802-295-9353 (Tel.) 802-295-6382 (Fax)
PLEASE PRINT LEGIBLY OR TYPE

ADVISORY BOARD/COMMISSION APPLICATION

Application for ___ appointment(s) or ✓ re-appointment to: 'RESILIENT HARTFORD' - COMMUNITY RESILIENCE ORGANIZATION OF HARTFORD

I. APPLICANT DATA:

Name: DYLAN McKINSTRY IKREIS
Address: 159 HAZEN STREET
WRJ, VT 05001
Telephone: (Home) [redacted] (Work) — (Other) —
Email Address: DYLAN.M.IKREIS@GMAIL.COM
How long have you been a Hartford resident? 40+ YEARS
Are you a registered voter? YES

II. EDUCATION:

High School: THE PUTNEY SCHOOL Year Graduated: 1998
College 1: UNIVERSITY OF NEW BRUNSWICK Degree Earned: BSF
Course of Study: FORESTRY Year: 2006
College 2: SIT GRADUATE INSTITUTE Degree Earned: MA
Course of Study: SUSTAINABLE DEVELOPMENT Year: 2013

III. WORK HISTORY:

Please list Employer name & Address (most recent first)	Dates of Employment	Position held	Job duties
DARTMOUTH COLLEGE	10/31/23 TO PRESENT	COMMUNICATION OFFICER	
THE TEA HOUSE	11/22 TO 8/23	MANAGER	
UPPER VALLEY HAVEN	12/21 TO 11/22	MAINTENANCE COORDINATOR	
TOWN OF HARTFORD	2017 TO 2021	SUPERINTENDENT OF PARKS & FACILITIES	

IV. PROFESSIONAL EXPERIENCE:

a. If you were appointed to a board or commission which meet in the evenings, how many nights a month could you serve? Please provide days of the week which you are generally available. Would you be available for evening meetings? IT WILL DEPEND ON WHAT SCHEDULE MY EMPLOYER ASSIGNS ME ONCE MY TRAINING IS COMPLETE.

b. Why do you desire to serve on this advisory board/commission, and what skills/training can you contribute? I'VE BEEN ON THIS COMMISSION FOR OVER SEVEN YEARS AND WOULD LIKE TO CONTINUE.

c. What are your past experiences in Municipal, State or Federal Government? WILDLAND FIREFIGHTER - FEDS (NPS + USFW)
SUPERINTENDENT OF PARKS & FACILITIES - MUNICIPAL (HARTFORD)
TRAIL CREW MEMBER - STATE (VERMONT)

d. What civic or social organizations have belonged to and what positions did you hold? I CURRENTLY SERVE ON THE HARTFORD PLANNING COMMISSION.

e. What do you perceive as areas of need in the municipality which could be addressed by either the administration or one of the advisory boards/commissions? CLIMATE ADAPTATION & RESILIENCE

f. What might some solutions be? INVEST MORE TIME & MONEY

g. Other hobbies/interests: YOGA

V. REFERENCES: (Please list three)

Name: MATT OSBORN Telephone: EMAIL MOSBORN@HARTFORD-VT.ORG

Name: JOHN REID Telephone: JOHNREID3@GMAIL.COM

Name: ALLY TUFENKSIAN Telephone: ATUFENKSIAN@HARTFORD-VT.ORG

APPLICANT'S SIGNATURE

DATE 11/14/23

Lana Livingston 11/28/2023 Agenda

From: Laura Simon <simonlaura06@gmail.com>
Sent: Tuesday, November 14, 2023 10:56 AM
To: Lana Livingston
Subject: L Simon

[**EXTERNAL EMAIL: DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

TOWN OF HARTFORD
171 BRIDGE STREET
White River Jct., VT 05001 802-295-9353 (Tel.) 802-295-6382

PLEASE PRINT LEGIBLY OR TYPE
ADVISORY BOARD/COMMISSION APPLICATION
Application for ___appointment(s) or __X. re-appointment to: I. Resilient Hartford.

APPLICANT DATA:
Name: Laura Simon
Address: 124 Stone Crest Ave
Telephone: [redacted]
Email Address: simonlaura06@gmail.com
How long have you been a Hartford resident? 23 yrs
Are you a registered voter? Yes
II. EDUCATION:
High School: Queen of Peace, No Arlington, NJ Graduated: 1971
College 1: Rutgers Course of Study: Sociology Graduated: 1975
College 2:
Adelphi University: Masters in social work in 1980's
Degree Earned: Masters
UVM Education Department
Degree Earned: Special Education Year: 2000
UVM Education Department school librarian Certificate of Advanced Standing 2007
III. WORK HISTORY:
Please list Employer name & address (most recent first)
1. Dates of Employment. Hartford School District, 1999-2021
Position held- substitute teacher
Job duties-one on, classroom assistant and teaching responsibilities in most departments and all Hartford schools

2. HCRS School Based Therapist 1996-1999 schools included Windsor and Springfield, Vt teaching students with special needs and case management
Other jobs in the last few decades included: Director of Social Services, Burlington Housing Authority 1982-1996. Provide social work services to hundreds of low income families, elderly and disabled in public housing.

IV. PROFESSIONAL EXPERIENCE:
a. If you were appointed to a board or commission which meet in the evenings, how many nights a month could you serve? Up to 4. Please provide days of the week which you are generally available: Monday-Thursday nights. Would you be available for evening meetings? Yes

b. Why do you desire to serve on this advisory board/commission, and what skills/training can you contribute?

I have served on Resilient Hartford since the committee was formed. I know the key folks who work on our projects and have some hands on experience with our projects. I have initiated and helped organize a few events in Hartford that further our resilience goals. My previous work and education experience helps me support RH goals.
c. What are your past experiences in Municipal, State or Federal Government? (See above)
d. What civic or social organizations have belonged to and what positions did you hold? NA
e. What do you perceive as areas of need in the municipality which could be addressed by either the administration or one of the advisory boards/commissions? We should be looking at the Climate Action Plan and determine how to make progress on that.
f. What might some solutions be? Lowering amount of waste in waste stream. Educate and encourage residents on energy saving.
g. Other hobbies/interests: biking, hiking, forest protection
V. REFERENCES:
Name: Fergus Marshall [redacted]
Joy Kosta [redacted]
Earl Hatfield [redacted]

APPLICANTS SIGNATURE
DATE 11/14/23

Town Manager's Report

November 28, 2023

Orientation

Since my last report, I have driven the roads of Hartford with DPW Director Bryan Gazda and toured Town recreational facilities with Parks & Recreation Director Scott Hausler. I also attended a Chamber of Commerce's event at the Upper Valley Aquatic center, met lots of residents and businesspeople and toured the very impressive facility. I have now met individually with all seven members of the Select Board and have enjoyed getting to know you all a bit better.

Community Safety Study

As you know, the Town awarded the contract for our upcoming Community Safety Study to Strategy Matters. Per input from some Select Board members at a recent Agenda-setting meeting, the November 30 deadline for all those wishing to apply to serve on the Town's 5-7 member Process Management Team (PMT) will be extended to the end of the year and the Town is letting the community know that compensation is available to those who request it for participation on the PMT.

Wilder Dam Re-Licensure

The Wilder Hydroelelectric Dam re-licensure process is under way and it may soon be time for the Connecticut River Conservancy to address the Select Board to encourage the Town to submit comments to the Federal Energy Regulatory Commission (FERC) who has jurisdiction over the matter. Scott Hausler, Lori Hirshfield and I had a meeting with Kathy Urffer of the Connecticut River Conservancy and learned that this is a good opportunity to request support from Dam owner, Great River Hydro, aka Hydro Quebec for Recreation infrastructure and programs located at Kilowatt Park and perhaps broader mitigation of the dam's impacts on the Town. Scott and Lori will be involving the Town's Conservation Commission and drafting comments.

Community Nurse

Hanover's Town Manager has asked to meet with me on November 30 to discuss the Town of Hartford's recent consideration of implementing a community nurse program.

AGENDA MEMORANDUM
November 28, 2023
Town Selectboard Meeting Item
Submitted by: Gail Ostrout, Finance Director

Subject: **Independent Auditor Presentation**

Background: The firm of Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier, Vermont is the Town's independent auditor. The auditor reviews the Town's financial statements and assures that they are free of material misstatement according to governmental accounting standards.

Discussion: The Selectboard will receive a presentation by Firm Principal John Mudgett and Audit Manager Bonnie Lesage of the draft financial statements for fiscal year ending June 30, 2023 and the independent auditor's reports.

Financial Impact: N/A.

Recommendation: To accept the Independent Auditor's Report on the FYE 2023 Draft Financial Statements as presented.

GOstrout
Finance Director

Attachments: Governance Letter
Draft Financial Statements

Gail Ostrout

From: Gail Ostrout
Sent: Friday, November 17, 2023 1:59 PM
To: Selectboard
Cc: Department Leadership Team; Kerri Thebodo; Florentina Rollins; Joseph Major
Subject: FW: Hartford Final Drafts
Attachments: Hartford FINAL DRAFT Gov Ltr 11172023.pdf; Hartford FINAL DRAFT FS 11172023.pdf

All

Attached please find the FYE 2023 final drafts of the financial statements and governance letter. As requested below I am circulating this to all of you well in advance of the 11/28/2023 board meeting. Please submit your questions in advance so they maybe prepared to answer them. Your questions can be sent directly to the audit firm at the email addresses below but please copy both John and I on them.

These attachments will also be in the 11/28/2023 board packet.

Well done TEAM HARTFORD !

Thank you.

Gail Ostrout
Finance Director
Town of Hartford
171 Bridge Street
White River Jct., VT 05001
P (802) 295-3002

From: Bonnie Dow <Badow@mjk-cpa.com>
Sent: Friday, November 17, 2023 10:44 AM
To: Gail Ostrout <gostrout@hartford-vt.org>
Cc: John Mudgett <jhmudgett@mjk-cpa.com>
Subject: Hartford Final Drafts

[**EXTERNAL EMAIL: DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Hi Gail,

Attached are the final drafts of the financial statements and governance letter. Please let me know if you have any questions, and please make sure these are circulated to the board so they have adequate time to review them prior to the board meeting we are scheduled to present at.

The board is welcome to provide questions in advance if they feel that we would benefit from having advance notice of what their questions may be so we can have time to properly address them ahead of time and be prepared to answer them at the meeting.

Thanks,

Bonnie A. Dow

Audit Manager

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants

141 Main Street, PO Box 937
Montpelier, VT 05602

Email, is always the best way to reach me. I will respond to your email as soon as possible.
For the remainder of 2023 - I am in the field Monday through Thursday, and work from home on Fridays as needed.

November 17, 2023

October 30, 2023

The Selectboard
Town of Hartford, Vermont

In connection with audit engagements, we are required by auditing standards generally accepted in the United States of America to communicate certain matters with those charged with governance. The term "those charged with governance" means the persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, for example, the Selectboard (the Board) or a designated Board officer or committee. This communication is provided in connection with our audit of the financial statements of the Town of Hartford, Vermont (the Town) as of and for the year ended June 30, 2023.

These standards require us to communicate with you any matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. They also set the expectation that our communication will be two way, and that the Board or their designee will communicate with us matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures.

This letter summarizes those matters which we are required by professional standards to communicate to you in your oversight responsibility for the Town's financial reporting process.

Auditor's Responsibility under Professional Standards

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States were described in our arrangement letter dated February 1, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

An Overview of the Planned Scope and Timing of the Audit

The scope of the audit was also described in our arrangement letter dated February 1, 2023. The audit was conducted in October 2023; our exit conference with management was held on October 26, 2023; drafts of the financial statements and reports were provided to management on November 8, 2023.

Accounting Policies and Practices

- **Preferability of Accounting Policies and Practices**

  Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

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- **Adoption of, or Change in, Accounting Policies**

  Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Town. The Town did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.

- **Significant or Unusual Transactions**

  We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

- **Management's Judgments and Accounting Estimates**

  Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimates reflected in the Town's 2023 financial statements are depreciation expense, amortization expense, a long-term obligation for accrued postclosure care in the Solid Waste Fund, the State of Vermont's estimate of the Town's pension expense, pension deferrals, net pension liability for the Vermont Municipal Employees' Retirement System, and the estimated future liability for other postemployment benefits.

Audit Adjustments

During the audit we proposed four adjustments to the general ledger balances provided for audit. Management also provided eleven adjustments to adjust additional items that were identified by management during the audit.

Management accepted the proposed adjustments and those changes are reflected in the 2023 financial statements. The significant effects of these adjustments were to (1) correct fund balances, (2) correct accrued postclosure care liability, and (3) correct debt service expenditures.

Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations that management may have had with other accountants about accounting or auditing matters.

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Significant Issues Discussed with Management

We did not have correspondence with management regarding significant issues arising from the audit. We have discussed accounting matters relating to the Town's accounting estimates and audit adjustments.

We have discussed the Town's Welcoming Hartford Ordinance (WHO) and the continued potential impact it may have on federal funding. We have reported that the WHO finding is resolved as a result of the Town's legal advice from an agency of the State of Vermont. However, there is a risk that other federal or state grantor agencies might determine that the Town's WHO is noncompliant with federal law in the future. We believe the Town should communicate the existence of the WHO and the Town's reliance on legal advice concerning compliance with grantor agencies.

We have discussed the Town's authorized signers on all cash and investment accounts. We have noted that the Town currently only has one authorized signer on all cash accounts and has been unable to determine anyone that is an authorized signer on the investment accounts. We discussed best practices regarding authorized signers and anticipate management will evaluate and appropriately address its authorized signers during the next fiscal year.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in working with management during the audit.

Material Weaknesses

We identified no material weaknesses in the Town's system of internal control over financial reporting during our audit of the financial statements.

Certain Written Communications between Management and Our Firm

Management provided written representations in connection with the audit in a letter to our firm dated October 30, 2023. A copy of the letter is available upon your request.

This report is intended solely for the information and use of the Selectboard and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this letter. We appreciate the opportunity to be of service to the Town.

Very truly yours,
Mudgett, Jennett & Krogh-Wisner, P.C.

Mudgett, Jennett &
Krogh-Wisner, P.C.

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November 17, 2023

TOWN OF HARTFORD, VERMONT

FINANCIAL STATEMENTS

JUNE 30, 2023
AND
INDEPENDENT AUDITOR'S REPORTS

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November 17, 2023

TOWN OF HARTFORD, VERMONT

JUNE 30, 2023

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November 17, 2023

INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Hartford, Vermont

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Hartford, Vermont (the Town) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Hartford, Vermont as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Hartford, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a

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material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement on the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 7 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedules 1 through 6, and the Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to

the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedules 1 through 6, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023, on our consideration of the Town's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Montpelier, Vermont
October 30, 2023

Mudgett, Jennett &
Krogh-Wisner, P.C.

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TOWN OF HARTFORD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

The following is a discussion and analysis of the Town of Hartford's (the Town) financial performance including an overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2023. Readers should consider this information in conjunction with the financial statements which are located after this analysis. This discussion and analysis provides comparisons between FY 2023 and FY 2022.

FINANCIAL HIGHLIGHTS

Government-wide Highlights

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2023, by $37,657,328 compared to $37,548,763 at June 30, 2022. This represents an increase of $108,565. The change in net position for fiscal year 2023 was an increase of $108,565 compared to an increase of $32,609 for fiscal year 2022.

Fund Highlights

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of $16,902,166, a decrease of $657,238 in comparison with an increase of $1,403,128 for the prior year. Of the total fund balance, $13,614,941 represents amounts restricted, committed or assigned to specific purposes, such as reserves and encumbrances approved by management, $122,781 is nonspendable, leaving an unassigned balance of $3,164,444.

Long-term Debt

The Town's long-term debt decreased $848,417 during the fiscal year and had a total ending balance of $29,416,600.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Town's financial statements consist of five sections: 1) Independent Auditor's Report, 2) Management's Discussion and Analysis, 3) Basic Financial Statements, 4) Supplementary Schedules and 5) Compliance Reports.

- **Independent Auditor's Report** - This is a description by the auditors of the scope of their work and their official opinion of the financial statements of the Town for the 2023 fiscal year.
- **Management's Discussion and Analysis** - An introduction to the basic financial statements that is intended to be an easily read analysis of the Town's financial activities based on currently known facts, decisions or conditions.
- **Basic Financial Statements** - This section of the report includes government-wide financial statements, fund financial statements, and notes to the financial statements.
- **Supplementary Schedules** - This section of the report includes schedules 1 through 6, which are not required by accounting principles generally accepted in the United States of America (U.S. GAAP) but are presented as supplementary information. These schedules contain the combining information for individual nonmajor governmental funds. This section also includes schedules 7 through 9, which are required by U.S. GAAP. These schedules contain required historical pension information for the Town's portion of VMERS and schedule of funding progress for the Town's postemployment healthcare plan.
- **Compliance Reports** - This section includes the auditor's report on the Town's internal controls over financial reporting and on compliance and other matters. Internal controls deal with the Town's processes and procedures that ensure our financial statements are accurate and that Town assets are being safeguarded in a reasonable fashion. A second auditor's report on compliance for each major federal program; internal controls over compliance; and on the schedule of expenditures of federal awards is also included.

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Government-wide Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Town's financial position, which helps readers determine whether the Town's financial position has improved or deteriorated during the fiscal year. These statements include all non-fiduciary financial activity on the full accrual basis of accounting. This means that all revenues and expenditures are reflected in the financial statements even if the related cash has not been received or paid as of June 30.

- **Statement of Net Position** - This statement presents information on all of the Town's assets and deferred outflows of resources and its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may indicate whether the financial position of the Town is improving or deteriorating.
- **Statement of Activities** - This statement presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements have separate columns for governmental activities and business-type activities. The Town's activities are classified as follows:

- **Governmental Activities** - Activities reported here include general government, public safety, public works, health and social services, parks and recreation, conservation and development, and cultural. Property taxes and federal, state and local revenues finance these activities.
- **Business-type Activities** - Activities reported here include the water, wastewater and solid waste activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the Town's funds are categorized as governmental, proprietary or fiduciary.

- **Governmental Funds** - The basic services provided by the Town are reported in the governmental funds. These statements provide a detailed, short-term view of the functions reported as governmental activities in the government-wide financial statements. The government-wide financial statements are reported using the full accrual basis of accounting, but the governmental fund financial statements are reported using the modified accrual basis of accounting. This allows the reader to focus on assets that can be readily converted to cash and determine whether there are adequate resources to meet the Town's current needs.

  The Town reports 9 individual governmental funds. Information is presented separately in the governmental fund statements for the General Fund, Community Development Fund, TIF Fund and Capital Projects Fund which are considered major funds. Data from the other 5 governmental funds are aggregated into a single column on the fund statements. Individual fund data for these nonmajor governmental funds is provided in the supplementary schedules section.
- **Proprietary Funds** - Proprietary funds report activities that operate more like those of private-sector business and use the full accrual basis of accounting. Proprietary funds are reported as business-type activities on the government-wide financial statements. Since proprietary funds use accrual basis accounting, there are no differences between amounts reported on the government-wide statements and the proprietary fund statements. The Town uses proprietary funds to account for its Water, Wastewater and Solid Waste Funds.

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Reconciliation of Government-wide Financial Statements to Governmental Fund Financial Statements

The governmental activities of the government-wide financial statements and the governmental funds of the fund financial statements do not use the same accounting basis and measurement focus. Because the focus of governmental funds is more limited than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This comparison can help readers better understand the long-term impact of the Town's near-term financing decisions. Both the Balance Sheet - Governmental Funds and the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The following indicates some of the reporting differences between the government-wide financial statements and the governmental funds financial statements.

- Capital assets used in governmental activities are not reported on governmental fund statements.
- Lease assets and related lease liabilities are not reported on governmental fund statements.
- Long-term liabilities, unless due and payable, are not included in the fund financial statements. These liabilities are only included in the government-wide statements. Long-term liabilities include long-term debt, accrued compensated absences and other postemployment benefits.
- Property taxes not available to pay current period expenditures are deferred in governmental fund statements but not deferred on the government-wide statements.
- Deferred inflows of resources relating to deferred pension credits, deferred outflows of resources relating to deferred pension expense, and net pension asset or liability are reported on the government-wide statements but are excluded from the fund financial statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures in the fund financial statements.
- Bond proceeds provide current financial resources on the fund financial statements but are recorded as long-term liabilities in the government-wide financial statements.

FINANCIAL ANALYSIS

Government-wide Financial Statements

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $37,657,328 at year end. Net position increased by $108,565 over the previous fiscal year.

TABLE 1
Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
Assets						
Current Assets	$ 20,341,777	$ 21,098,853	$ 11,047,789	$ 11,799,993	$ 31,389,566	$ 32,898,846
Noncurrent Assets	44,402,158	44,277,090	18,932,111	18,772,048	63,334,269	63,049,138
Total Assets	**64,743,935**	**65,375,943**	**29,979,900**	**30,572,041**	**94,723,835**	**95,947,984**

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	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
Deferred Outflows of Resources	**1,604,455**	**2,350,690**	**-**	**-**	**1,604,455**	**2,350,690**
Liabilities						
Current Liabilities	2,268,801	2,430,765	1,554,688	1,301,410	3,823,489	3,732,175
Noncurrent Liabilities	37,259,621	39,503,033	12,903,353	13,142,105	50,162,974	52,645,138
Total Liabilities	**39,528,422**	**41,933,798**	**14,458,041**	**14,443,515**	**53,986,463**	**56,377,313**
Deferred Inflows of Resources	**4,793,064**	**4,264,033**	**-**	**-**	**4,793,064**	**4,264,033**
Net Position						
Net Investment in Capital Assets	23,739,591	24,847,423	7,701,008	7,313,488	31,440,599	32,160,911
Restricted	11,045,988	9,898,184	-	-	11,045,988	9,898,184
Unrestricted	(12,758,675)	(13,216,805)	7,820,851	8,815,038	(4,937,824)	(4,401,767)
Total Net Position	**$ 22,026,904**	**$ 21,528,802**	**$ 15,521,859**	**$ 16,128,526**	**$ 37,548,763**	**$ 37,657,328**

The larger portion of the Town's net position reflects its net investment in capital assets less any related outstanding debt used to acquire those assets. These assets are recorded net of depreciation in the financial statements. The Town uses capital assets to provide services to citizens; therefore, those assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining portion of the Town's net position represents restricted and unrestricted net position.

The following condensed financial information was derived from the Government-wide Statement of Activities and provides detail regarding the change in net position.

TABLE 2
Change in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
REVENUES						
Program Revenues:						
Charges for Services	$ 2,584,775	$ 2,766,115	$ 5,112,861	$ 5,172,252	$ 7,697,636	$ 7,938,367
Grants and Contributions	2,466,051	975,726	-	-	2,466,051	975,726
Other	127,879	227,385	120,627	36,572	248,506	263,957
General Revenues:						
Property Taxes	14,971,834	15,289,210	-	-	14,971,834	15,289,210
Insurance recoveries	3,274	1,000	-	-	3,274	1,000
Loss on disposition of of capital assets	(16,080)	(14,225)	-	-	(16,080)	(14,225)
Investment Earnings	106,012	316,502	30,109	62,680	136,121	379,182
Total Revenues	**20,243,745**	**19,561,713**	**5,263,597**	**5,271,504**	**25,507,342**	**24,833,217**

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	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
PROGRAM EXPENSES						
General government	4,732,091	3,795,846	-	-	4,732,091	3,795,846
Public safety	7,984,169	8,630,681	-	-	7,984,169	8,630,681
Public works	3,678,916	3,219,659	-	-	3,678,916	3,219,659
Health and social services	378,905	395,183	-	-	378,905	395,183
Parks and recreation	1,963,818	2,125,617	-	-	1,963,818	2,125,617
Conservation and development	510,118	529,932	-	-	510,118	529,932
Cultural	392,992	398,080	-	-	392,992	398,080
Water	-	-	1,264,186	1,187,496	1,264,186	1,187,496
Wastewater	-	-	3,067,584	2,978,009	3,067,584	2,978,009
Solid Waste	-	-	703,624	662,569	703,624	662,569
Interest	557,939	538,285	240,391	263,295	798,330	801,580
Total Program Expenses	**20,198,948**	**19,633,283**	**5,275,785**	**5,091,369**	**25,474,733**	**24,724,652**
Transfers In (Out)	**(250,000)**	**(426,532)**	**250,000**	**426,532**	**-**	**-**
Increase (decrease) in Net Position	**$ (205,203)**	**$ (498,102)**	**$ 237,812**	**$ 606,667**	**$ 32,609**	**$ 108,565**

Total governmental activities expenses were $20,198,948 and $19,633,283 in fiscal years 2022 and 2023, respectively. The expenses do not include capital outlay, which is reflected as capital asset additions in the government-wide financial statements.

Program revenues are derived directly from the program itself or from parties outside the reporting government's taxpayers or citizenry. They reduce the net cost of the function to be financed from the government's general revenues. Total program revenues from governmental activities were $5,178,705 in 2022 and $3,969,226 in 2023. Governmental activities program revenues from charges for services include licenses and permits, planning fees, forfeitures, sale of supplies and several other revenues. Program revenues in the grants and contributions category include federal, state and local grants, and local contributions that are restricted for program use.

General revenues are all other revenues not categorized as program revenues and include property taxes and investment earnings. Total general revenues from governmental activities were $15,065,040 in fiscal 2022 and $15,592,487 in fiscal 2023.

Fund Financial Statements

- **Governmental Funds** - The combined fund balance of the governmental funds was $16,559,404 at June 30, 2022 and $16,902,166 at June 30, 2023. $13,614,941 of the FY 2023 fund balance is restricted, committed or assigned; $122,781 is nonspendable, leaving a remaining unassigned balance of $3,164,444. The fund balance of the General Fund increased from $10,168,438 in FY 2022 to $10,576,418 in FY 2023.

  Revenues and expenditures in the General Fund vary from their operating budgets, as shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund. Management has reviewed these variances and finds them to be acceptable.

- **Proprietary Funds** - The Town's proprietary funds provide the same information found in the government-wide financial statements. Total net position of the Town's proprietary funds at June 30, 2023, was $16,128,526, an increase of $606,667 over the previous fiscal year.

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Capital Assets

The following is a schedule of capital assets as of June 30, 2023 and 2022.

	Capital Assets June 30,			
	Governmental Activities		Business-type Activities	
	2022	2023	2022	2023
Land	$ 1,431,658	$ 1,431,658	$ 424,307	$ 424,307
Construction in Progress	13,641,930	8,098,503	2,950,220	3,925,808
Land improvements	1,653,324	1,653,324	147,002	147,002
Buildings and improvements	19,908,154	20,017,000	27,858,484	27,858,484
Vehicles and equipment	11,956,162	15,965,566	1,474,274	1,765,086
Infrastructure	38,889,134	43,034,719	25,599,217	25,599,217
Total Capital Assets	87,480,362	90,200,770	58,453,504	59,719,904
Less Accumulated Depreciation	44,706,857	47,395,307	39,521,393	40,947,856
Capital Assets, Net	$ 42,773,505	$ 42,805,463	$ 18,932,111	$ 18,772,048

The Town has a net investment in capital assets of $61,705,616 and $61,577,511 on June 30, 2022 and June 30, 2023, respectively. The net decrease (including additions and deductions) between the two periods amounted to $128,105.

Debt

The following is a schedule of long-term debt as of June 30, 2022 and 2023.

	Long-term Debt at June 30,	
	2022	2023
Governmental Activities -		
VMBB - 2012 Series 1	$ 624,374	$ 567,613
VMBB - 2017 Series 4	3,693,000	3,385,250
VMBB - 2014 Series 3	585,000	540,000
VMBB - 2014 Series 3	3,185,000	2,940,000
VMBB - 2017 Series 3	1,700,800	1,594,500
VMBB - 2020 Series 2	1,648,250	1,561,500
VMBB - 2021 Series 1	843,900	801,705
VMBB - 2021 Series 1	3,177,000	3,018,150
VMBB - 2022 Series 1	578,200	578,200
VMBB - 2022 Series 1	1,822,600	1,822,600
Zamboni	88,107	67,746
Ladder truck	580,589	505,026
Parks & Recreation van	28,910	22,471
Softball field lighting	126,728	115,211
REALice system	23,394	15,914
Toro Groomer	15,049	10,313
Simulcast radio system	313,013	272,430
2023 International truck	-	139,411
Total Long-term Debt	$19,033,914	$17,958,040

	Long-term Debt at June 30,	
	2022	2023
Business-type Activities -		
RF3-069	$ 646,540	$ 492,000
AR1-006	358,543	325,798
AR1-099	4,175,095	3,831,994
AR1-041	2,965,111	2,721,444
RF3-329	1,392,216	1,323,147
RF1-188	34,838	34,838
RF1-202	6,275	4,706
RF1-222	657,021	629,980
RF3-390	867,657	835,367
RF1-271	76,001	77,941
RF1-291	39,403	448,894
RF3-467	12,403	732,451
Total Long-term Debt	$11,231,103	$11,458,560

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At the end of the fiscal year, the Town had $17,958,040 in long-term debt outstanding in governmental activities compared to $19,033,914 in the prior year. For the business-type activities, long-term debt increased from $11,231,103 to $11,458,560.

At the end of the fiscal year, the Town had no lease liability compared to a lease liability of $12,781 at the end of the previous fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all of its citizens, taxpayers, customers and creditors. Questions concerning any of the information provided in the report should be addressed to the Town of Hartford, VT at 171 Bridge Street, Hartford, VT 05001.

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TOWN OF HARTFORD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023
(Page 1 of 2)

	Governmental Activities	Business-type Activities	Totals
ASSETS:			
Current assets -			
Cash and cash equivalents	$ 26,077,834	$ 3,992,206	$ 30,070,040
Investments	23,629	-	23,629
Property taxes receivable	835,650	-	835,650
Accounts receivable, net	885,874	1,015,467	1,901,341
Grants receivable	68,186	-	68,186
Due (to) from other activities	(6,792,320)	6,792,320	-
Total current assets	21,098,853	11,799,993	32,898,846
Noncurrent assets -			
Notes receivable, net	1,471,627	-	1,471,627
Capital assets	90,200,770	59,719,904	149,920,674
less - accumulated depreciation	(47,395,307)	(40,947,856)	(88,343,163)
Lease asset	19,606	-	19,606
less - accumulated amortization	(19,606)	-	(19,606)
Total noncurrent assets	44,277,090	18,772,048	63,049,138
Total assets	65,375,943	30,572,041	95,947,984
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	2,350,690	-	2,350,690
LIABILITIES:			
Current liabilities -			
Accounts payable	826,630	186,492	1,013,122
Accrued wages	178,582	22,740	201,322
Accrued interest	51,888	141,064	192,952
Current portion of accrued postclosure liability	-	23,000	23,000
Current portion of long-term debt	1,373,665	928,114	2,301,779
Total current liabilities	2,430,765	1,301,410	3,732,175
Noncurrent liabilities -			
Accrued compensated absences	698,430	78,249	776,679
Other postemployment benefits	16,149,622	2,418,410	18,568,032
Net pension liability	6,070,606	-	6,070,606
Accrued postclosure liability	-	115,000	115,000
Long-term debt	16,584,375	10,530,446	27,114,821
Total noncurrent liabilities	39,503,033	13,142,105	52,645,138
Total liabilities	41,933,798	14,443,515	56,377,313

The notes to financial statements are an integral part of this statement.

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TOWN OF HARTFORD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023
(Page 2 of 2)

	Governmental Activities	Business-type Activities	Totals
DEFERRED INFLOWS OF RESOURCES:			
Customer tax overpayments	72,153	-	72,153
Deferred grant revenue	2,673,456	-	2,673,456
Deferred note revenue	1,412,678	-	1,412,678
Deferred pension credits	105,746	-	105,746
Total deferred inflows of resources	4,264,033	-	4,264,033
NET POSITION:			
Net investment in capital assets	24,847,423	7,313,488	32,160,911
Restricted	9,898,184	-	9,898,184
Unrestricted	(13,216,805)	8,815,038	(4,401,767)
Total net position	$ 21,528,802	$ 16,128,526	$ 37,657,328

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

FUNCTIONS/PROGRAMS:	Expenses	Program Revenues: Grants and Contributions	Program Revenues: Charges for Services	Program Revenues: Other	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Totals
Governmental activities -							
General government	$ 3,795,846	$ 401,483	$ 756,042	$ 152,152	$ (2,486,169)	$ -	$ (2,486,169)
Public safety	8,630,681	242,558	1,467,726	4,613	(6,915,784)	-	(6,915,784)
Public works	3,219,659	285,794	2,115	48,173	(2,883,577)	-	(2,883,577)
Health and social services	395,183	-	-	-	(395,183)	-	(395,183)
Parks and recreation	2,125,617	13,514	505,923	22,447	(1,583,733)	-	(1,583,733)
Conservation and development	529,932	32,377	34,309	-	(463,246)	-	(463,246)
Cultural	398,080	-	-	-	(398,080)	-	(398,080)
Interest	538,285	-	-	-	(538,285)	-	(538,285)
Total governmental activities	19,633,283	975,726	2,766,115	227,385	(15,664,057)	-	(15,664,057)
Business-type activities -							
Water	1,187,496	-	1,650,112	9,987	-	472,603	472,603
Wastewater	2,978,009	-	3,159,634	6,320	-	187,945	187,945
Solid waste	662,569	-	362,506	20,265	-	(279,798)	(279,798)
Interest	263,295	-	-	-	-	(263,295)	(263,295)
Total business-type activities	5,091,369	-	5,172,252	36,572	-	117,455	117,455
	$ 24,724,652	$ 975,726	$ 7,938,367	$ 263,957	(15,664,057)	117,455	(15,546,602)
GENERAL REVENUES - PROPERTY TAXES					15,289,210	-	15,289,210
- INSURANCE RECOVERIES					1,000	-	1,000
- LOSS ON SALE OF CAPITAL ASSETS					(14,225)	-	(14,225)
- INVESTMENT INCOME					316,502	62,680	379,182
TRANSFERS IN (OUT)					(426,532)	426,532	-
					15,165,955	489,212	15,655,167
CHANGE IN NET POSITION					(498,102)	606,667	108,565
NET POSITION, July 1, 2022					22,026,904	15,521,859	37,548,763
NET POSITION, June 30, 2023					$ 21,528,802	$ 16,128,526	$ 37,657,328

The notes to financial statements are an integral part of this statement.

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November 17, 2023

TOWN OF HARTFORD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 1 of 3)

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	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS						
Cash and cash equivalents	$ 20,227,353	$ 371,300	$ 5,416,472	$ -	$ 62,709	$ 26,077,834
Investments	-	-	-	-	23,629	23,629
Property taxes receivable	835,650	-	-	-	-	835,650
Accounts receivable, net	885,874	-	-	-	-	885,874
Grants receivable	-	25,199	-	22,161	20,826	68,186
Notes receivable	-	1,471,627	-	-	-	1,471,627
Due from other funds	-	102,098	-	-	500,362	602,460
Total assets	$ 21,948,877	$ 1,970,224	$ 5,416,472	$ 22,161	$ 607,526	$ 29,965,260
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	$ 813,119	$ 2,853	$ 9,296	$ -	$ 1,362	$ 826,630
Accrued wages	178,582	-	-	-	-	178,582
Due to other funds	7,183,834	-	68,783	142,163	-	7,394,780
Total liabilities	8,175,535	2,853	78,079	142,163	1,362	8,399,992

The notes to financial statements are an integral part of this statement.

November 17, 2023

TOWN OF HARTFORD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 2 of 3)

	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
DEFERRED INFLOWS OF RESOURCES:						
Deferred property tax revenue	504,815	-	-	-	-	504,815
Customer tax overpayments	72,153	-	-	-	-	72,153
Deferred grant revenue	2,673,456	-	-	-	-	2,673,456
Deferred note revenue	-	1,412,678	-	-	-	1,412,678
Total deferred inflows of resources	3,250,424	1,412,678	-	-	-	4,663,102
FUND EQUITY:						
Fund balances -						
Nonspendable	95,613	-		-	27,168	122,781
Restricted	40,669	554,693	5,338,393	-	645,180	6,578,935
Committed	3,196,468	-	-	-	-	3,196,468
Assigned	3,839,538	-	-	-	-	3,839,538
Unassigned (deficit)	3,350,630	-	-	(120,002)	(66,184)	3,164,444
Total fund balances	10,522,918	554,693	5,338,393	(120,002)	606,164	16,902,166
Total liabilities, deferred inflows of resources and fund equity	$ 21,948,877	$ 1,970,224	$ 5,416,472	$ 22,161	$ 607,526	$ 29,965,260

The notes to financial statements are an integral part of this statement.

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November 17, 2023

TOWN OF HARTFORD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023
(Page 3 of 3)

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:

Amount reported on Balance Sheet - Governmental Funds - total fund balances	$	16,902,166
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -		
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.		
Capital assets		90,200,770
Accumulated depreciation		(47,395,307)
Lease asset		19,606
Accumulated amortization		(19,606)
Liabilities not due and payable in the year are not reported in the governmental funds.		
Accrued compensated absences		(698,430)
Other postemployment benefits		(16,149,622)
Accrued interest on long-term debt		(51,888)
Long-term debt		(17,958,040)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.		
Deferred property taxes		504,815
Balances related to net position asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.		
Deferred pension expense		2,350,690
Deferred pension credits		(105,746)
Net pension liability		(6,070,606)
Net position of governmental activities - Government-wide Statement of Net Position	$	21,528,802

The notes to financial statements are an integral part of this statement.

DRAFT

November 17, 2023

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 1 of 3)

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	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES:						
Property taxes	$ 14,532,005	$ -	$ 735,209	$ -	$ -	$ 15,267,214
Intergovernmental	834,007	26,663	-	59,289	42,141	962,100
Fees, licenses and permits	700,697	-	-	-	-	700,697
Charges for goods and services	2,065,288	-	-	-	-	2,065,288
Investment income (loss)	291,822	9,993	13,422	-	1,265	316,502
Miscellaneous	218,695	-	-	-	22,446	241,141
Total revenues	18,642,514	36,656	748,631	59,289	65,852	19,552,942
EXPENDITURES:						
Current -						
General government	2,387,189	-	8,773	1,575	1,310	2,398,847
Public safety	8,048,321	-	-	-	250	8,048,571
Public works	1,598,847	-	-	-	-	1,598,847
Health and social services	383,243	-	-	-	-	383,243
Parks and recreation	1,389,633	-	-	-	19,879	1,409,512
Conservation and development	497,576	32,356	-	-	-	529,932
Cultural	366,776	-	-	-	-	366,776
Contingencies	553	-	-	-	-	553
Reserve expenditures	235,352	-	-	-	-	235,352
Capital outlay	1,871,696	-	1,243,934	58,418	12,027	3,186,075

November 17, 2023

The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 2 of 3)

	General Fund	Community Development Fund	TIF Fund	Capital Projects Fund	Other Governmental Funds	Totals Governmental Funds
EXPENDITURES (CONTINUED):						
Debt service - principal - long-term debt	975,079	-	280,245	-	-	1,255,324
- principal - lease	12,781	-	-	-	-	12,781
- interest - long-term debt	372,996	-	164,878	-	-	537,874
- interest - lease	411	-	-	-	-	411
Total expenditures	18,140,453	32,356	1,697,830	59,993	33,466	19,964,098
EXCESS OF REVENUES OR (EXPENDITURES)	502,061	4,300	(949,199)	(704)	32,386	(411,156)
OTHER FINANCING SOURCES (USES):						
Loan proceeds	179,450	-	-	-	-	179,450
Insurance recoveries	1,000	-	-	-	-	1,000
Interfund transfers in (out), net	(328,031)	-	(98,501)	-	-	(426,532)
Total other financing sources (uses)	(147,581)	-	(98,501)	-	-	(246,082)
NET CHANGE IN FUND BALANCES	354,480	4,300	(1,047,700)	(704)	32,386	(657,238)
FUND BALANCES (DEFICIT) , July 1, 2022	10,168,438	550,393	6,386,093	(119,298)	573,778	17,559,404
FUND BALANCES (DEFICIT), June 30, 2023	$ 10,522,918	$ 554,693	$ 5,338,393	$ (120,002)	$ 606,164	$ 16,902,166

The notes to financial statements are an integral part of this statement.

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November 17, 2023

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

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RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	$	(657,238)
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Additions to capital assets, net of dispositions		3,244,850
Depreciation		(3,212,892)
Amortization		(8,402)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.		
(Increase) decrease in compensated absences		(98,829)
(Increase) decrease in other postemployment benefits		(316,237)
(Increase) decrease in accrued interest on long-term debt		2,099
Proceeds from long-term debt		(179,450)
Principal payments on long-term debt		1,255,324
Principal payments on lease		12,781
Property tax revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.		
Prior year - deferred property taxes		(482,819)
Current year - deferred property taxes		504,815
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.		
Net (increase) decrease in net pension obligation		(562,104)
Change in net position of governmental activities - Government-wide Statement of Activities	$	(498,102)

The notes to financial statements are an integral part of this statement.

November 17, 2023

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Property taxes	$ 14,885,938	$ 14,532,005	$ (353,933)
Intergovernmental	373,200	834,007	460,807
Fees, licenses and permits	328,760	700,697	371,937
Charges for services	1,763,671	2,065,288	301,617
Investment income	73,476	291,822	218,346
Miscellaneous	53,126	218,695	165,569
Total revenues	17,478,171	18,642,514	1,164,343
EXPENDITURES:			
General government -			
Selectboard	55,742	72,678	16,936
Boards and commissions	28,700	14,566	(14,134)
Administrative manager	494,204	568,563	74,359
Election administration	30,662	20,808	(9,854)
Advice and litigation	50,000	44,254	(5,746)
Vital statistics	209,322	214,911	5,589
Municipal offices	80,993	206,992	125,999
Financial management	478,996	412,794	(66,202)
Auditing	42,000	37,440	(4,560)
Valuation	246,657	218,167	(28,490)
Delinquent tax collection	28,634	23,233	(5,401)
Information technology	346,558	373,927	27,369
Miscellaneous	-	42,593	42,593
Total general government	2,092,468	2,250,926	158,458
Public safety -			
Police services	3,155,068	2,752,443	(402,625)
Special duty police	-	1,748	1,748
Emergency services	4,183,337	4,122,939	(60,398)
Dispatch services	1,087,574	1,160,795	73,221
County judicial services	109,000	105,013	(3,987)
Total public safety	8,534,979	8,142,938	(392,041)

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Public works -			
Summer maintenance	1,191,686	667,319	(524,367)
Winter maintenance	707,028	658,549	(48,479)
Bridge maintenance	102,000	7,194	(94,806)
Street and traffic lighting	59,451	60,731	1,280
Traffic control	25,000	47,157	22,157
Sidewalk maintenance	156,000	2,160	(153,840)
Equipment operation and maintenance	392,251	596,362	204,111
General highway	214,613	352,041	137,428
Total public works	2,848,029	2,391,513	(456,516)
Health and social services -			
Cemeteries	22,000	8,683	(13,317)
Health inspection	5,404	5,702	298
Community health	61,982	61,982	-
Mental health services	7,000	7,000	-
Senior services	150,127	144,681	(5,446)
Low income services	9,000	9,000	-
Youth and adult services	24,445	24,445	-
General appropriated services	121,750	121,750	-
Total health and social services	401,708	383,243	(18,465)
Parks and recreation -			
Program administration	267,585	245,946	(21,639)
Swim program	140,506	90,348	(50,158)
Youth program	353,729	376,340	22,611
Adult program	12,352	4,836	(7,516)
Community activities	52,562	33,834	(18,728)
Parks maintenance	237,480	261,975	24,495
Buildings maintenance	11,150	9,348	(1,802)
Maxfield sports grounds	94,773	86,070	(8,703)
Maxfield sports buildings	14,100	22,225	8,125
Barwood arena	284,601	336,737	52,136
Welcome center	24,703	14,883	(9,820)
Total parks and recreation	1,493,541	1,482,542	(10,999)

The notes to financial statements are an integral part of this statement.

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TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Planning and development -			
Conservation	2,880	2,015	(865)
Zoning	122,915	115,201	(7,714)
Planning and development	413,792	375,300	(38,492)
Housing and community development	5,150	959	(4,191)
Historic preservation	3,265	3,158	(107)
Energy	6,205	500	(5,705)
Resilience	1,760	443	(1,317)
Total conservation and development	555,967	497,576	(58,391)
Library appropriations	367,219	366,776	(443)
Employee insurance costs	255,179	260,848	5,669
Contingencies	-	553	553
Capital expenditures	-	195,825	195,825
Reserve expenditures	-	819,638	819,638
Debt service -			
Debt service - principal	768,362	975,079	206,717
Debt service - interest	341,725	372,996	31,271
Total debt service	1,110,087	1,348,075	237,988
Total expenditures	17,659,177	18,140,453	481,276
EXCESS OF REVENUES OR (EXPENDITURES)	(181,006)	502,061	683,067
OTHER FINANCING SOURCES (USES):			
Loan proceeds	-	179,450	179,450
Insurance recoveries	-	1,000	1,000
Interfund transfers in (out), net	181,006	(328,031)	(509,037)
Total other financing sources (uses)	181,006	(147,581)	(328,587)
NET CHANGE IN FUND BALANCE	$ -	$ 354,480	$ 354,480

The notes to financial statements are an integral part of this statement.

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TOWN OF HARTFORD, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
ASSETS:				
Current assets -				
Cash and cash equivalents	$ 932,045	$ 2,640,874	$ 419,287	$ 3,992,206
Accounts receivable, net	342,620	668,889	3,958	1,015,467
Due from other funds	2,791,056	3,678,437	322,827	6,792,320
Total current assets	4,065,721	6,988,200	746,072	11,799,993
Noncurrent assets -				
Capital assets	16,565,090	40,752,347	2,402,467	59,719,904
less - accumulated depreciation	(8,999,320)	(29,760,465)	(2,188,071)	(40,947,856)
Total noncurrent assets	7,565,770	10,991,882	214,396	18,772,048
Total assets	11,631,491	17,980,082	960,468	30,572,041
LIABILITIES:				
Current liabilities -				
Accounts payable	66,190	72,764	47,538	186,492
Accrued interest	66,854	74,210	-	141,064
Accrued wages	7,332	12,547	2,861	22,740
Current portion of accrued postclosure liability	-	-	23,000	23,000
Current portion of long-term debt	263,577	664,537	-	928,114
Total current liabilities	403,953	824,058	73,399	1,301,410
Noncurrent liabilities -				
Accrued compensated absences	31,797	43,011	3,441	78,249
Other postemployment benefits	713,789	1,582,257	122,364	2,418,410
Accrued postclosure liability	-	-	115,000	115,000
Long-term debt	3,119,388	7,411,058	-	10,530,446
Total noncurrent liabilities	3,864,974	9,036,326	240,805	13,142,105
Total liabilities	4,268,927	9,860,384	314,204	14,443,515
NET POSITION:				
Net investment in capital assets	4,182,805	2,916,287	214,396	7,313,488
Unrestricted	3,179,759	5,203,411	431,868	8,815,038
Total net position	$ 7,362,564	$ 8,119,698	$ 646,264	$ 16,128,526

The notes to financial statements are an integral part of this statement.

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TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
OPERATING REVENUES:				
Charges for services	$ 1,650,112	$ 3,159,634	$ 362,506	$ 5,172,252
Miscellaneous	9,987	6,320	20,265	36,572
Total operating revenues	1,660,099	3,165,954	382,771	5,208,824
OPERATING EXPENSES:				
Operation and maintenance	300,092	854,927	483,350	1,638,369
Salaries and benefits	542,134	1,002,572	171,741	1,716,447
Depreciation	345,270	1,120,510	7,478	1,473,258
Total operating expenses	1,187,496	2,978,009	662,569	4,828,074
Operating income (loss)	472,603	187,945	(279,798)	380,750
NONOPERATING REVENUES (EXPENSES):				
Investment income	18,648	39,860	4,172	62,680
Interest expense	(94,622)	(168,673)	-	(263,295)
Total nonoperating revenues (expenses)	(75,974)	(128,813)	4,172	(200,615)
INCOME (LOSS) BEFORE TRANSFERS	396,629	59,132	(275,626)	180,135
Operating transfers in	75,091	46,181	360,010	481,282
Operating transfers out	(28,375)	(26,375)	-	(54,750)
Operating transfers, net	46,716	19,806	360,010	426,532
CHANGE IN NET POSITION	443,345	78,938	84,384	606,667
NET POSITION, July 1, 2022	6,919,219	8,040,760	561,880	15,521,859
NET POSITION, June 30, 2023	$ 7,362,564	$ 8,119,698	$ 646,264	$ 16,128,526

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 1 of 2)

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 1,621,661	$ 3,093,918	$ 394,342	$ 5,109,921
Cash paid to suppliers for goods and services	(507,781)	(846,554)	(532,465)	(1,886,800)
Cash paid to employees for services	(511,995)	(971,115)	(167,846)	(1,650,956)
Net cash provided (used) by operating activities	601,885	1,276,249	(305,969)	1,572,165
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchases of capital assets	(789,560)	(493,625)	(30,010)	(1,313,195)
Proceeds from long-term debt	720,048	411,431	-	1,131,479
Principal paid on bonds	(255,899)	(648,123)	-	(904,022)
Interest paid on bonds	(94,622)	(168,673)	-	(263,295)
Net cash provided (used) by capital and related financing activities	(420,033)	(898,990)	(30,010)	(1,349,033)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers in (out)	46,716	19,806	360,010	426,532
Change in due to/from other funds	(277,385)	(435,194)	(45,709)	(758,288)
Net cash provided (used) by noncapital financing activities	(230,669)	(415,388)	314,301	(331,756)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income	18,648	39,860	4,172	62,680
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(30,169)	1,731	(17,506)	(45,944)
CASH AND CASH EQUIVALENTS, July 1, 2022	962,214	2,639,143	436,793	4,038,150
CASH AND CASH EQUIVALENTS, June 30, 2023	$ 932,045	$ 2,640,874	$ 419,287	$ 3,992,206

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Water Fund	Wastewater Fund	Solid Waste Fund	Totals Proprietary Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	$ 472,603	$ 187,945	$ (279,798)	$ 380,750
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -				
Depreciation	345,270	1,120,510	7,478	1,473,258
(Increase) decrease in accounts receivable	(38,438)	(72,036)	11,571	(98,903)
Increase (decrease) in -				
Prepaid expenses	-	59,043	-	59,043
Accounts payable	(215,118)	(56,228)	(26,115)	(297,461)
Accrued interest	7,429	5,558	-	12,987
Accrued postclosure liability	-	-	(23,000)	(23,000)
Accrued wages	2,436	3,227	1,440	7,103
Other postemployment benefits	16,894	38,817	2,467	58,178
Accrued compensated absences	10,809	(10,587)	(12)	210
Net cash provided (used) by operating activities	$ 601,885	$ 1,276,249	$ (305,969)	$ 1,572,165

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The notes to financial statements are an integral part of this statement.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies:

The Town of Hartford, Vermont (the Town) was chartered by King George III of England on July 4, 1761. The Town adopted a governance charter in accordance with Vermont statutes on November 4, 2008, which was subsequently ratified by the State on May 7, 2012. The Town operates under a Selectboard/Town Manager form of government, and provides the following services: general administration, public safety (police, fire, and ambulance), streets, health and social services, culture and recreation, planning and zoning, community development, public improvements, and utility operations (solid waste, water and wastewater).

A. Reporting entity - The Town is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities. Based on these criteria, there are no other entities which are component units of the Town.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide Statement of Net Position, the financial position of the Town is consolidated and incorporates capital assets as well as long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are summarized in a single column as combined in the supplementary schedules.

C. Basis of presentation - The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

The Town reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.

Community Development Fund - The Community Development Fund is used to account for community development grant programs and the Hartford Business Revolving Loan Fund.

TIF Fund - The TIF Fund is used to account for infrastructure improvements (streets, sidewalks, storm water management) in the specified Tax Increment Financing District (TIF).

Capital Projects Fund - The Capital Projects Fund is used to account for public works infrastructure improvements funded by outside funding sources such as bonds and grants.

The Town reports the following major proprietary funds:

Water Fund - The Water Fund is used to account for the Town's water operations.

Wastewater Fund - The Wastewater Fund is used to account for the Town's wastewater operations.

The Town also reports the Solid Waste Fund, a nonmajor proprietary fund, to account for the Town's solid waste operations.

D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Unbilled service revenue is accrued in the Water and Wastewater Funds.

Property taxes are recorded as revenue in the year for which taxes have been levied, provided they are collected within 60 days after year end. Licenses and permits, fines and forfeitures and miscellaneous revenues are recorded as revenues when received because they are generally not measurable prior to collection. Investment earnings and certain intergovernmental grants are recorded as earned.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

D. Measurement focus and basis of accounting (continued) -

Ambulance service revenue is recognized as billed. Accounts receivable for ambulance services are reviewed and adjusted for collectability on a routine basis. Allowances for doubtful accounts are established as considered necessary.

Receivables are shown net of an allowance for doubtful accounts, which are estimated losses based on the judgment of management and a review of the current status of existing receivables.

E. Budgets and budgetary accounting - The Town approves a budget for the General Fund at an annual Town Meeting. The tax rate is determined by the Selectboard (the Board) based on the education and municipal grant lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town's department heads may adjust appropriations within their department, while adjustments between departments can only be made with the approval of the Town Manager and Finance Director. The legal level of budgetary control is at the department level. No formal amendments were made to the budget that was approved and adopted. The Town does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Board sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2023, were payable in two installments due August 19, 2022 and February 10, 2023.

G. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

H. Risk management - The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The Town manages these risks through participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.

The Town has elected to pay actual unemployment claims instead of enrolling in an unemployment insurance program. No liabilities have been accrued as the Town is not able to make an estimate as to any future costs. The Town paid no unemployment claims, and received a refund related to prior claims in the amount of $358 during the year ended June 30, 2023.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

I. Cash, cash equivalents and investments - The Town considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the Town are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The Town does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.

J. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and an initial, individual cost of more than $10,000 for land and improvements, $20,000 for buildings and improvements, $5,000 for vehicles and equipment, and $20,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Town does not retroactively report infrastructure assets. The Town began capitalizing newly acquired or constructed general infrastructure assets since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Land improvements	10 - 50 years
Buildings and improvements	10 - 75 years
Vehicles and equipment	3 - 25 years
Infrastructure	20 - 75 years

K. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

L. Compensated absences - It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Unused vacation time must be used within the next succeeding fiscal year and is paid to the employee upon termination of their employment if their term of employment has exceeded six months. The accrual for unused vacation time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. Governmental funds report compensated absences as an expenditure when the benefit is paid. No liability is reported for earned but unused sick time because it is not a vested benefit.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. Summary of significant accounting policies (continued):

M. Other postemployment benefits (OPEB) - The Town provides postemployment benefits for health insurance coverage for any employee who was hired prior to January 1, 2013, has attained age 55 and retires with a minimum of ten years of service (twenty years of service for employees hired after January 1, 1999). Other postemployment benefits are reported in the government-wide and proprietary fund financial statements. Governmental funds report other postemployment benefits as an expenditure when the benefit is paid.

N. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Board specifies otherwise.

2. Deposits and investments:

Fair value and classification - Deposits and investments are stated at fair value as described in note 1.I. All of the Town's investments as of June 30, 2023, were classified as mutual funds.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

2. Deposits and investments (continued):

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Town does not have a policy for custodial credit risk. As of June 30, 2023, $3,901,049 of the Town's bank balance of $16,222,306 was uninsured and uncollateralized.

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Town does not have a policy for concentration of credit risk. As of June 30, 2023, the Town does not hold more than 5% of its investments in any one issuer, other than mutual funds.

3. Notes receivable:

The Town, through various federal loan programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as notes receivable. Notes receivable as of June 30, 2023, are as follows:

Loan, secured, to Vermod Real Estate Holdings, LLC, interest at 5.25%, monthly payments of $337, matures February 2026, extended to August 2026 due to Covid-19.	$	37,223
Loan, secured and guaranteed, to West Hartford Village Store, interest at 2.0%, monthly payments of $125, matures April 2025, extended to October 2025 due to Covid-19.		3,556
Loan, secured and guaranteed, to Tafts Flat Properties, LLC, interest at 8.50%, monthly payments of $1,026, matures July 2024, extended to January 2025 due to Covid-19.		18,170
Loan, secured by a mortgage, to Upper Valley Housing Associates, with no interest, monthly payments beginning January 2034, matures December 2059.		640,000
Loan, secured, to Hartford Scattered Site LP, with no interest, no payments until maturity, matures March 2036.		378,433
Loan, secured, to Bridge and Main Housing L.P., with no interest, no payments until maturity, matures October 2047.		394,245
	$	1,471,627

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

4. Capital assets:

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increase	Decrease	Balance June 30, 2023
Governmental activities -				
Capital assets, not depreciated:				
Construction in progress	$ 13,641,930	$ 1,362,036	$ 6,905,463	$ 8,098,503
Land	1,431,658	-	-	1,431,658
Total capital assets, not depreciated	15,073,588	1,362,036	6,905,463	9,530,161
Capital assets, depreciated:				
Land improvements	1,653,324	-	-	1,653,324
Buildings and improvements	19,908,154	108,846	-	20,017,000
Vehicles and equipment	11,956,162	4,548,071	538,667	15,965,566
Infrastructure	38,889,134	4,145,585	-	43,034,719
Total capital assets, depreciated	72,406,774	8,802,502	538,667	80,670,609
Less accumulated depreciation for:				
Land improvements	631,720	79,496	-	711,216
Buildings and improvements	8,212,243	856,753	-	9,068,996
Vehicles and equipment	8,401,776	875,392	524,442	8,752,726
Infrastructure	27,461,118	1,401,251	-	28,862,369
Total accumulated depreciation	44,706,857	3,212,892	524,442	47,395,307
Total capital assets, depreciated, net	27,699,917	5,589,610	14,225	33,275,302
Capital assets, net, governmental activities	42,773,505	6,951,646	6,919,688	42,805,463
Business-type activities -				
Capital assets, not depreciated:				
Construction in progress	2,950,220	975,588	-	3,925,808
Land	424,307	-	-	424,307
Total capital assets, not depreciated	3,374,527	975,588	-	4,350,115
Capital assets, depreciated:				
Land improvements	147,002	-	-	147,002
Buildings and improvements	27,858,484	-	-	27,858,484
Vehicles and equipment	1,474,274	337,607	46,795	1,765,086
Infrastructure	25,599,217	-	-	25,599,217
Total capital assets, depreciated	55,078,977	337,607	46,795	55,369,789
Less accumulated depreciation for:				
Land improvements	115,870	5,520	-	121,390
Buildings and improvements	20,403,728	808,348	-	21,212,076
Vehicles and equipment	1,283,300	40,037	46,795	1,276,542
Infrastructure	17,718,495	619,353	-	18,337,848
Total accumulated depreciation	39,521,393	1,473,258	46,795	40,947,856
Total capital assets, depreciated, net	15,557,584	(1,135,651)	-	14,421,933
Capital assets, net, business-type activities	18,932,111	(160,063)	-	18,772,048
Capital assets, net	$ 61,705,616	$ 6,791,583	$ 6,919,688	$ 61,577,511

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4. Capital assets (continued):

Depreciation expense of $3,212,892 in the governmental activities was allocated to expenses of the general government ($177,621), public safety ($596,610), public works ($1,679,312), health and social services ($11,940), parks and recreation ($716,105) and cultural ($31,304) programs based on capital assets assigned to those functions.

Depreciation expense of $1,473,258 in the business-type activities was allocated to expenses of the water ($345,270), wastewater ($1,120,510) and solid waste ($7,478) programs based on capital assets assigned to those functions.

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2023, are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	$ -	$ 7,183,834
Community Development Fund	102,098	-
TIF Fund	-	68,783
Capital Projects Fund	-	142,163
Other Governmental Funds	500,362	-
	602,460	7,394,780
Proprietary funds -		
Water Fund	2,791,056	-
Wastewater Fund	3,678,437	-
Solid Waste Fund	322,827	-
	6,792,320	-
	$ 7,394,780	$ 7,394,780

6. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2023, were as follows:

	Transfers In	Transfers Out
Governmental funds -		
General Fund	$ 48,750	$ 376,781
TIF Fund	-	98,501
	48,750	475,282
Proprietary funds -		
Water Fund	75,091	28,375
Wastewater Fund	46,181	26,375
Solid Waste Fund	360,010	-
	481,282	54,750
	$ 530,032	$ 530,032

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6. Interfund transfers (continued):

Transfers from the General Fund to the Solid Waste Fund of $360,010 were included in the approved budget to support operations of the Solid Waste Fund, and to reimburse project expenses. Transfers from the General Fund to the Water Fund of $16,771 were to reimburse project expenses. Transfer from the Water Fund and Wastewater Fund to the General Fund of $48,750 were to reimburse project expenditures. Transfers from the TIF Fund to the Water Fund and Wastewater Fund of $98,501 were to reimburse debt service expenditures.

7. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year
Governmental activities -					
Accrued compensated absences	$ 599,601	$ 98,829	$ -	$ 698,430	$ 174,608
Other postemployment benefits	15,833,385	316,237	-	16,149,622	-
Net pension liability	3,008,006	3,062,600	-	6,070,606	-
Direct borrowings	19,033,914	179,450	1,255,324	17,958,040	1,373,665
Lease liability	12,781	-	12,781	-	-
	$ 38,487,687	$ 3,657,116	$ 1,268,105	$ 40,876,698	$ 1,548,273
Business-type activities -					
Accrued compensated absences	$ 78,039	$ 210	$ -	$ 78,249	$ 19,562
Other postemployment benefits	2,360,232	58,178	-	2,418,410	-
Accrued postclosure liability	161,000	-	23,000	138,000	23,000
Direct borrowings	11,231,103	1,131,479	904,022	11,458,560	928,114
	$ 13,830,374	$ 1,189,867	$ 927,022	$ 14,093,219	$ 970,676
Total long-term obligations	$ 52,318,061	$ 4,846,983	$ 2,195,127	$ 54,969,917	$ 2,518,949

8. Landfill closure and postclosure care costs:

The Town operated a landfill for use by Town residents and various neighboring Towns. The landfill ceased accepting solid waste as of December 31, 1992. Subsequently, the Town operated a landfill for construction and demolition debris. Phase I of this landfill ceased accepting debris for disposal as of July 31, 1998 and was closed and capped during the fiscal year ended June 30, 2000. There are no plans to open Phase II of the landfill. Currently the Town operates a transfer station for municipal solid waste, and a grinding facility and transfer station for construction and demolition debris.

State and federal laws and regulations require that the Town perform certain maintenance and monitoring functions at the landfill site for 30 years after closure and report monitoring results to the state regulatory agency. An estimated liability, estimated by the Town's engineers, of $138,000 has been recognized in accrued postclosure liability for the future postclosure care costs. The Town is required to annually appropriate funds to finance postclosure care of the facility. The Town also maintains cash set aside to fund future postclosure care expenses. The balance of this cash account at June 30, 2023, was $309,253. The estimate is based on the amount that would be paid if all equipment, facilities and services required to monitor and maintain the landfill were acquired as of June 30, 2023. However, the actual cost of postclosure care may be higher (or lower) due to inflation, changes in technology, or changes in landfill laws and regulations.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

9. Debt:

Long-term - Outstanding long-term debt as of June 30, 2023, is as follows:

Governmental activities - notes from direct borrowings:	
General obligation note, Vermont Municipal Bond Bank - 2012 Series 1, various interest rates, annual principal payment of $56,761, due November 2032.	$ 567,613
General obligation note, Vermont Municipal Bond Bank - 2017 Series 4, various interest rates, annual principal payment of $307,750, due November 2033.	3,385,250
General obligation note, Vermont Municipal Bond Bank - 2014 Series 3, various interest rates, annual principal payment of $45,000, due November 2034.	540,000
General obligation note, Vermont Municipal Bond Bank - 2014 Series 3, various interest rates, annual principal payment of $245,000, due November 2034.	2,940,000
General obligation note, Vermont Municipal Bond Bank - 2017 Series 3, various interest rates, annual principal payment of $106,300, due November 2037.	1,594,500
General obligation note, Vermont Municipal Bond Bank - 2020 Series 2, various interest rates, annual principal payment of $86,750, due November 2040.	1,561,500
General obligation note, Vermont Municipal Bond Bank - 2021 Series 1, various interest rates, annual principal payment of $42,195, due November 2041.	801,705
General obligation note, Vermont Municipal Bond Bank - 2021 Series 1, various interest rates, annual principal payment of $158,850, due November 2041.	3,018,150
General obligation note, Vermont Municipal Bond Bank - 2022 Series 1, various interest rates, annual principal payment of $28,910, due November 2042.	578,200
General obligation note, Vermont Municipal Bond Bank - 2022 Series 1, various interest rates, annual principal payment of $91,130, due November 2042.	1,822,600
Financed purchase contract, for a zamboni, annual payment of $25,001, including interest, secured by financed equipment, due October 2025.	67,746
Financed purchase contract, for a ladder truck, annual payment of $93,507, including interest, secured by financed equipment, due May 2029.	505,026
Financed purchase contract, for parks & recreation van, annual payment of $8,680, including interest, secured by financed equipment, due December 2025.	22,471
Financed purchase contract, for softball field lighting, annual payment of $17,790, including interest, secured by financed equipment, due September 2030.	115,211
Financed purchase contract, for REALice system, annual payment of $8,462, including interest, secured by financed equipment, due November 2024.	15,914

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

9. Debt (continued):

Long-term (continued) -

Governmental activities - notes from direct borrowings (continued):

Financed purchase contract, for Toro groomer, annual payment of $5,479, including interest, secured by financed equipment, due July 2025.	10,313
Financed purchase contract, for Simulcast radio system, semi-annual payments of $25,125, including interest, secured by financed equipment, due May 2029.	272,430
Financed purchase contract, for 2023 International truck, annual payment of $40,039, including interest, secured by financed equipment, due March 2027.	139,411
	$ 17,958,040

Business-type activities - notes from direct borrowings:

General obligation note, Vermont Municipal Bond Bank - RF3-069, interest at 1%, admin fee at 2%, annual payment of $173,937, due June 2026.	$ 492,000
General obligation note, Vermont Municipal Bond Bank - AR1-006, no interest, admin fee at 2%, annual payment of $39,915, due September 2031.	325,798
General obligation note, Vermont Municipal Bond Bank - AR1-099, no interest, admin fee at 2%, annual payment of $426,603, due June 2033.	3,831,994
General obligation note, Vermont Municipal Bond Bank - AR1-041, no interest, admin fee at 2%, annual payment of $302,969, due September 2032.	2,721,444
General obligation note, Vermont Municipal Bond Bank - RF3-329, interest at 1%, admin fee at 2%, annual payment of $110,836, due August 2037.	1,323,147
General obligation note, Vermont Municipal Bond Bank - RF1-188, no interest or admin fee, annual payment of $3,484, due September 2032.	34,838
General obligation note, Vermont Municipal Bond Bank - RF1-202, no interest or admin fee, annual payment of $1,569 (based on current borrowings), due June 2026.	4,706
General obligation note, Vermont Municipal Bond Bank - RF1-222, no interest, admin fee at 2%, annual payments of $40,181, (based on current borrowings), due August 2041.	629,980
General obligation note, Vermont Municipal Bond Bank - RF3-390, interest at 1%, admin fee at 2%, annual payments of $58,320, (based on current borrowings), due October 2041.	835,367
General obligation note, Vermont Municipal Bond Bank - RF1-271, no interest or admin fee, due December 2025.	77,941

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

9. Debt (continued):

Long-term (continued) -

Business-type activities - notes from direct borrowings (continued):

General obligation note, Vermont Municipal Bond Bank - RF1-291, interest at 2%, no admin fee, annual payments of $2,410, (based on current borrowings), due October 2043.	448,894
General obligation note, Vermont Municipal Bond Bank - RF3-467 interest at 2%, no admin fee, annual payments of $759, (based on current borrowings), due December 2042.	732,451
	$ 11,458,560

Long-term debt activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Governmental activities -					
Notes from direct borrowings:					
VMBB - 2012 Series 1	$ 624,374	$ -	$ 56,761	$ 567,613	$ 56,761
VMBB - 2017 Series 4	3,693,000	-	307,750	3,385,250	307,750
VMBB - 2014 Series 3	585,000	-	45,000	540,000	45,000
VMBB - 2014 Series 3	3,185,000	-	245,000	2,940,000	245,000
VMBB - 2017 Series 3	1,700,800	-	106,300	1,594,500	106,300
VMBB - 2020 Series 2	1,648,250	-	86,750	1,561,500	86,750
VMBB - 2021 Series 1	843,900	-	42,195	801,705	42,195
VMBB - 2021 Series 1	3,177,000	-	158,850	3,018,150	158,850
VMBB - 2022 Series 1	578,200	-	-	578,200	28,910
VMBB - 2022 Series 1	1,822,600	-	-	1,822,600	91,130
Financed purchases:					
Zamboni	88,107	-	20,361	67,746	21,434
Ladder truck	580,589	-	75,563	505,026	77,898
Parks & Recreation van	28,910	-	6,439	22,471	6,938
Softball field lighting	126,728	-	11,517	115,211	12,087
REALice system	23,394	-	7,480	15,914	7,794
Toro Groomer	15,049	-	4,736	10,313	5,011
Simulcast radio system	313,013	-	40,583	272,430	41,889
2023 International truck	-	179,450	40,039	139,411	31,968
	19,033,914	179,450	1,255,324	17,958,040	1,373,665

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

9. Debt (continued):

Long-term (continued) -

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Due Within One Year
Business-type activities -					
Notes from direct borrowings:					
RF3-069	646,540	-	154,540	492,000	159,177
AR1-006	358,543	-	32,745	325,798	33,399
AR1-099	4,175,095	-	343,101	3,831,994	349,963
AR1-041	2,965,111	-	243,667	2,721,444	248,540
RF3-329	1,392,216	-	69,069	1,323,147	71,141
RF1-188	34,838	-	-	34,838	3,484
RF1-202	6,275	-	1,569	4,706	1,569
RF1-222	657,021	-	27,041	629,980	27,582
RF3-390	867,657	-	32,290	835,367	33,259
RF1-271	76,001	1,940	-	77,941	-
RF1-291	39,403	409,491	-	448,894	-
RF3-467	12,403	720,048	-	732,451	-
	11,231,103	1,131,479	904,022	11,458,560	928,114
	$ 30,265,017	$ 1,310,929	$ 2,159,346	$ 29,416,600	$ 2,301,779

Debt service requirements to maturity are as follows:

	Governmental Activities Notes from Direct Borrowings		Business-type Activities Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
Year ending June 30,				
2024	$ 1,373,665	$ 515,011	$ 928,114	$ 229,700
2025	1,382,152	464,397	997,831	232,230
2026	1,376,956	419,742	1,098,341	209,659
2027	1,351,875	392,796	867,999	186,556
2028	1,318,837	352,480	886,430	168,125
2029-2033	6,031,500	1,164,188	4,683,122	549,736
2034-2038	3,458,425	392,147	1,222,254	185,667
2039-2043	1,664,630	85,464	703,638	51,603
2044-2048	-	-	70,831	1,417
	$ 17,958,040	$ 3,786,225	$ 11,458,560	$ 1,814,693

In the event that the Town is in default on their payment obligations issued from the VMBB, the State Treasurer has the ability to intercept State funding until the default is cured.

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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

9. Debt (continued):

Long-term (continued) -

In prior years, the Vermont Municipal Bond Bank (VMBB) has refunded the 1997 Series 1, 2004 Series 1 and 2013 Series 1 direct borrowings with the 2007 Series 2, 2012 Series 3 and 2017 Series 4 direct borrowings, respectively, resulting in interest savings to the Town of $221,066. These savings allocations, to be received between FY14 and FY34, have been reflected as a reduction of interest in the debt service requirements table. There is no remaining principal balance due on the 2007 Series 2 or 2012 Series 3, direct borrowings at June 30, 2023.

Subsequent to year end the Board authorized obtaining a line of credit in the amount of $3,000,000. As of the date of this report, the Town has not yet obtained this financing.

Conduit debt - The Town has obtained conduit debt on behalf of the Upper Valley Baseball Foundation. Annual payments of $19,144, including interest are required through FY27. This obligation is not recorded in the government-wide financial statements as payments on this obligation will be made by the Upper Valley Baseball Foundation. The principal balance due at June 30, 2023, was $67,781.

10. Lease:

The Town has entered into an agreement that meets the reporting criteria of a lease in accordance with GASB Statement No 87, *Leases*. Lease asset and lease liability activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Increase	Decrease	Balance June 30, 2023
Governmental activities -				
Lease asset				
Vehicle	$ 19,606	$ -	$ -	$ 19,606
Less accumulated amortization for:				
Vehicle	11,204	8,402	-	19,606
Lease asset, net	$ 8,402	$ (8,402)	$ -	$ -
Lease liability				
Vehicle	$ 12,781	$ -	$ 12,781	$ -

Amortization expense of $8,402 in the governmental activities was allocated to expenses of the general government.

11. Tax increment financing district:

The Hartford Selectboard approved the establishment of a Tax Increment Financing District (TIF) on April 5, 2011, which was later approved by the Vermont Economic Progress Council (VEPC) on December 8, 2011. The District includes the historic White River Junction downtown area, and the area along Maple Street between Prospect Street and Hartford Avenue (Route 5). The TIF creation date is considered to be April 1, 2011, and the TIF activation date is the date of the "execution of the financing" which was July 31, 2014.

The TIF allows the Town to undertake and pay for infrastructure improvements that enable increased private sector economic and community development. With a TIF, the base value of properties, within the TIF, are set at the time the TIF is created. All property taxes generated by the original base continue to go to the municipal General Fund and the State Education Fund.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

11. Tax increment financing district (continued):

For twenty years from the first debt incursion, the municipal and education property taxes generated by any new development are shared, with 75% going to finance TIF infrastructure improvements and debt, and 25% going to the municipal General Fund and State Education Fund. As a general obligation of the Town, if TIF revenues are not sufficient to cover the debt, the Town is still responsible for the payments. The Town cannot incur any new TIF debt until each project or group of projects is approved by the VEPC and then by the voters.

In March 2014, voters approved a $900,000 borrowing for the first TIF project - reconstruction and realignment of Prospect Street. This included roadway, utilities, pedestrian walkways, lighting, and landscaping for phase one of a multi-phase private redevelopment project, and TIF related costs, such as legal, consultant, engineering, public notices, financing vote, and bidding process. This Town road project is now completed. A new 38,600 sq ft private office building was constructed and occupied in 2015, and a second 10,000 sq ft building was constructed and occupied in 2016. The private development of these two new buildings covers the payments for the related debt. A third building is in the permitting stage for residential.

In March 2016, Town voters authorized TIF projects and borrowings in the amount of $900,000 for public parking, storm water and sanitary sewer infrastructure improvements, and related costs. $200,000 of the authorization was included in the VMBB 2017 Series 3 borrowing issued in August 2017. The financing for the remaining $700,000 authorized is to be determined upon completion of the engineering work. The parking lot is in the design phase.

In March 2017, Town voters authorized TIF projects and borrowings totaling $1,926,000 for construction of public sidewalks, roads, streetscapes, water, storm water, sanitary sewer, and South Main Street retaining wall improvements, and related costs, advances, interfund loans and third-party public infrastructure costs. Specific projects are engineering and construction of Currier Street Extension, North Main Street sidewalks and streetscapes, and design and engineering of South Main, North Main and Gates Streets for various improvements. The entire authorization was included in the VMBB 2017 Series 3 borrowing issued in August 2017. The North Main Street sidewalk (Bridge Street to Joe Reed Drive) is completed; the Currier Street Project is substantially completed with a final section expected to be completed in FY 2023; and section one of the South Main Street project engineering is completed with the remaining section anticipated to be completed in FY 2023.

In March 2019, Town voters authorized TIF projects and borrowings totaling $5,477,000 for the engineering, design, permitting and construction of public sidewalk, road, streetscape, lighting, water, stormwater, sanitary sewer, retaining wall on South Main Street, North Main Street, and Gates Street, and related costs, TIF administrative costs, audits, advances, interfund loans and third party public infrastructure costs for such improvements and any previously approved TIF improvements. Voters also approved using any unexpended proceeds of borrowings previously issued or voter authorized, to finance the cost of TIF improvements and related costs for this project and any previously approved TIF improvements. $849,212 of the debt authorization was issued in September 2020 through the Vermont Clean Water State Revolving Fund Loan RF1-222; $1,037,771 of the debt authorization was issued in September 2020 through the Vermont Drinking Water State Revolving Fund Loan RF3-390; and $1,735,000 of the debt authorization was issued in August 2020 through the VMBB 2020 Series 2 borrowing. In June of 2022, the remaining section of the South Main, North Main and Gates Street project was financed through a $895,000 Water State Revolving Fund Loan (RF3-467), a $750,000 Vermont Clean Water State Revolving Fund Loan (RF1-291), and a $578,200 VMBB 2022 Series 1 loan. Section 1 construction was completed, and Section 2 construction was initiated in FY22.

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11. Tax increment financing district (continued):

In March 2020, Town voters authorized TIF projects and borrowings totaling $2,666,600, for the engineering, design, legal, surveying, permitting and construction of public sidewalk, curb, crosswalks, paving, road, parking, streetscape, landscaping, lighting, and drainage on South Main Street and Maple Street, and for related costs, TIF administrative costs, audits, advances, interfund loans and third-party public infrastructure costs for such improvements and any previously approved TIF improvements. Voters also approved using any unexpended proceeds of bonds or notes previously issued or voter authorized, to finance the cost of TIF improvements and related costs for these projects and any previously approved TIF improvements.

In February of 2021, $843,900 was issued through the VMBB 2021 Series 1 loan, $811,600 for the Town Square parking lot improvements and $32,300 for Maple Street improvements. The remaining $1,882,600 for the South Main Street parking lot improvements was issued in the VMBB 2022 Series 1 loan. Due to the impacts of the Covid-19 pandemic, project implementation has been delayed.

Also in 2020, the Vermont Legislature approved an extension of the TIF's 20-year debt issuance period from March 2021 to March 2024 due to the impact of the great recession on development in the first three years of the TIF, and the impact of the Covid-19 pandemic.

The State of Vermont Auditor's office performed a standard 5-year TIF audit during FY21. This audit identified that the Town owed approximately $3,000 to the State Education Fund related to eight parcels being inadvertently excluded from the TIF boundaries when the TIF was created in 2011. The Town issued payment in FY22.

During FY21, the Town also identified that the 2019 and 2020 grand list property valuations inadvertently excluded 27 North Main Street from the TIF, resulting in the TIF tax increment for this property, for these two years, being excluded from the TIF Fund. The impact of correcting this error would result in the TIF Fund being owed approximately $25,000, and $16,000, from the State Education Fund, and the General Fund, respectively, and the Town would not owe the State Education Fund the amount identified during the 5-year TIF audit.

In FY 2022, using the TIF Issue Resolution Process in TIF Rule 1103, the Town appealed the audit finding from the State Auditor's Office, resulting in repayment, given the identification of the inadvertently excluded properties at 27 North Main Street. The Town received a review of the issue from VEPC staff, which noted the audit finding and the omission of properties had been reviewed as separate items. The Vermont Tax Department determined there was nothing in state statute or rule that enabled the Tax Department to assist the Town with recalculating the increment for changes to the Grand List due to the omission of 27 North Main Street in the TIF District for the 2019 and 2020 Grand Lists. The review also concluded it did not seem that VEPC could approve the Town's appeal for repayment of the approximate $3,000. Based on this review, the Town opted not to pursue the appeal further to the VEPC Council under the Issue Resolution Process as outlined in TIF Rule 1103.

On June 19, 2023, the Governor signed into law Act 74 granting the Hartford TIF District an extension in the authority to incur indebtedness until March 31, 2026, and to retain municipal and education increment until June 30, 2036.

During FY 2023, the Town discovered through a subdivision survey proposal and subsequent research that approximately 2.30 acres of a Town owned lot (Map Lot # 45-212) had transferred to private ownership in 2017 but inadvertently had not been reflected in the Assessor's Office. This was corrected for the 2023 Grand

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

11. Tax increment financing district (continued):

List. Adjustments were made for taxes due to the Hartford Municipal and Education TIF Funds for Grand List Years 2017 through 2022. This 2.30 acres was also merged with a lot outside the TIF District. At the close of FY 2023, review of how to address a lot split by a TIF district boundary was pending due to 2023 Legislative changes affecting this process.

12. Fund balances:

As of June 30, 2023, the General Fund reported nonspendable fund balance ($95,613) related to employee HRA accounts. The remaining fund balances of this fund are restricted ($9,319) related to bond funding and ($31,350) related to cemetery, committed ($3,196,468) for various reserves, assigned ($3,839,538) for various encumbrances and planned use of fund balance in the FY24 budget and unassigned ($3,350,630).

13. Deficit fund balances:

As of June 30, 2023, the Recreation Fund has a deficit fund balance of $66,184. Management intends to recover this deficit through a transfer from the General Fund during the next fiscal year.

As of June 30, 2023, the Capital Projects Fund has a deficit fund balance of $120,002. Management intends to recover this deficit through a transfer from the General Fund during the next fiscal year.

14. Pension plans:

401(a) Governmental Money Purchase Plan -

Plan description and funding requirements: The Plan is a governmental deferred compensation plan through the International City Manager's Association (ICMA) Retirement Corporation that operates under section 401 of the Internal Revenue Code. The Plan provides retirement benefits to full time employees hired prior to April 1, 2007, who had not elected to change their plan to VMERS on that date. No other employees of the Town are eligible to participate.

The Town is required to make contributions to the Plan at a rate of 8% of the participant's salary. The ICMA Retirement Corporation administers the plan. Total contributions by the Town for the year ended June 30, 2023, were $61,114.

457 Deferred Compensation Plan -

Plan description and funding requirements: The Plan is a governmental deferred compensation plan through the International City Manager's Association (ICMA) Retirement Corporation that operates under section 457 of the Internal Revenue Code. The Plan permits employees to defer a portion of their salary until future years. This deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under the plan. All of the investments are self-directed by each participant. Under federal law, the investments are held in trust for the benefit of the employees. Accordingly, the Town does not report these assets on their financial statements. There is no employer contribution to this Plan.

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14. Pension plans (continued):

Vermont Municipal Employees' Retirement System -

Plan description: The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at http://www.vermonttreasurer.gov.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan but are determined for the members of each group as a percentage of average compensation in a certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Vermont Municipal Employees' Retirement System (continued) -

Contributions: Defined benefit plan members are required to contribute 3.5% (Group A), 5.875% (Group B), 11% (Group C) or 12.35% (Group D) of their annual covered salary, and the Town is required to contribute 5% (Group A), 6.5% (Group B), 8.25% (Group C) or 10.85% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2023, 2022, and 2021, were $581,122, $513,398, and $467,926, respectively. The amount contributed was equal to the required contributions for the year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the Town's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the Town's 2.0010% proportionate share of VMERS defined benefit plan.

Town's share of VMERS net pension liability	$ 6,070,606
Deferred outflows of resources - Deferred pension expense	$ 2,350,690
Deferred inflows of resources - Deferred pension credits	$ 105,746

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The Town adopted GASB Statement No. 68 in FY 2015 and is developing the ten years of required supplementary information in schedules 7 and 8. This historical pension information includes the Town's Proportionate Share of Net Pension Liability of VMERS and Town's Contributions to VMERS.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

15. Other postemployment benefits (OPEB) plan:

The Town's most recent GASB 74/75 Actuarial Valuation was performed with a valuation date of July 1, 2021, with measurement dates of July 1, 2021 and July 1, 2022, for the reporting dates of June 30, 2022 and June 30, 2023, respectively. The Town's next actuarial valuation is scheduled to be performed with a valuation date of July 1, 2023.

Plan description: The Town's Retiree Medical Insurance Program (the Plan) offers comprehensive medical insurance for all retired former full-time employees of the Town. The Plan is a single employer defined benefit OPEB plan administered by the Town. The Town does not accumulate assets in a trust for future benefit payments, but currently funds these benefits on a pay-as-you-go basis.

Benefits provided: The Plan provides health insurance coverage for any employee who was hired prior to January 1, 2013, has attained age 55 and retires with a minimum of ten years of service (twenty years of service for employees hired after January 1, 1999). The Town pays for health insurance costs up to age 65 and then pays for any Medicare supplemental policy, in accordance with the cost-sharing arrangements that exist for regular employees.

Employees covered by benefit terms: At the valuation date, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	64
Active employees	42
	106

Total OPEB liability: The Town's total OPEB liability for the year ended June 30, 2023, is $18,568,032. The Plan is not funded in advance so the net OPEB liability is also $18,568,032. An analysis of the total OPEB liability is presented in Schedule 9.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect of the estimated OPEB obligation. An increase of 1% in the healthcare cost trend would increase the OPEB liability to $23,142,323 while a decrease of 1% would reduce the OPEB liability to $15,156,197. An increase of 1% in the discount rate used to calculate future costs would reduce the OPEB liability to $15,480,339 while a decrease of 1% would increase the OPEB liability to $22,565,253.

Actuarial assumptions and other inputs: The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Individual entry age normal
Discount rate	2.25% per annum
Healthcare cost trend rate	4.50% increase per annum
Inflation rate	2.50% per annum
Compensation increases	3.00% per annum
Mortality tables	Various RP-2014 healthy annuitant tables

16. Subsequent events:

These financial statements were evaluated for subsequent events to be reported in the notes through October 30, 2023, the date the financial statements were available to be issued.

Subsequent to year end, on July 10, 2023, the Town endured harsh weather and significant flooding. As of the date of this report, the Town anticipates expenditures related to damages incurred to be estimated at $750,000. These expenditures are eligible for financial assistance from the Federal Emergency Management Agency (FEMA) and the State of Vermont.

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TOWN OF HARTFORD, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2023

Schedule 1

	Public Safety Fund	Recreation Fund	Impact Fees Fund	FEMA Fund	Cemetery Trust Fund	Total
ASSETS						
Cash and cash equivalents	$ 6,020	$ 30,525	$ 153	$ -	$ 26,011	$ 62,709
Investments	-	-	-	-	23,629	23,629
Grants receivable	20,826	-	-	-	-	20,826
Due from other funds	199,972	-	5,250	391,637	-	596,859
Total assets	$ 226,818	$ 30,525	$ 5,403	$ 391,637	$ 49,640	$ 704,023
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	$ 1,150	$ 212	$ -	$ -	$ -	$ 1,362
Due to other funds	-	96,497	-	-	-	96,497
Total liabilities	1,150	96,709	-	-	-	97,859
FUND EQUITY:						
Fund balances -						
Nonspendable	-	-	-	-	27,168	27,168
Restricted	225,668	-	5,403	391,637	22,472	645,180
Unassigned	-	(66,184)	-	-	-	(66,184)
Total fund balances (deficit)	225,668	(66,184)	5,403	391,637	49,640	606,164
Total liabilities and fund equity	$ 226,818	$ 30,525	$ 5,403	$ 391,637	$ 49,640	$ 704,023

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November 17, 2023

Schedule 2

TOWN OF HARTFORD, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Public Safety Fund	Recreation Fund	Impact Fees Fund	FEMA Fund	Cemetery Trust Fund	Total
REVENUES:						
Intergovernmental	$ 42,141	$ -	$ -	$ -	$ -	$ 42,141
Miscellaneous revenues	-	22,446	-	-	-	22,446
Investment income (loss)	60	305	2	-	898	1,265
Total revenues	42,201	22,751	2	-	898	65,852
EXPENDITURES:						
General government	1,310	-	-	-	-	1,310
Public safety	250	-	-	-	-	250
Recreation	-	19,879	-	-	-	19,879
Capital outlay	12,027	-	-	-	-	12,027
Total expenditures	13,587	19,879	-	-	-	33,466
NET CHANGE IN FUND BALANCES	28,614	2,872	2	-	898	32,386
FUND BALANCES (DEFICIT), July 1, 2022	197,054	(69,056)	5,401	391,637	48,742	573,778
FUND BALANCES (DEFICIT), June 30, 2023	$ 225,668	$ (66,184)	$ 5,403	$ 391,637	$ 49,640	$ 606,164

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November 17, 2023

TOWN OF HARTFORD, VERMONT Schedule 3
COMBINING STATEMENT OF NET POSITION - WATER FUND
JUNE 30, 2023

	Central Water Fund	Quechee Water Fund	Total Water Fund
ASSETS:			
Current assets -			
Cash and cash equivalents	$ 300,137	$ 631,908	$ 932,045
Accounts receivable, net	252,189	90,431	342,620
Due from other funds	1,484,368	1,306,688	2,791,056
Total current assets	2,036,694	2,029,027	4,065,721
Noncurrent assets -			
Capital assets	12,255,944	4,309,146	16,565,090
less - accumulated depreciation	(6,778,393)	(2,220,927)	(8,999,320)
Total noncurrent assets	5,477,551	2,088,219	7,565,770
Total assets	7,514,245	4,117,246	11,631,491
LIABILITIES:			
Current liabilities -			
Accounts payable	59,055	7,135	66,190
Accrued interest	30,467	36,387	66,854
Accrued wages	4,917	2,415	7,332
Current portion of long-term debt	192,436	71,141	263,577
Total current liabilities	286,875	117,078	403,953
Noncurrent liabilities -			
Accrued compensated absences	28,653	3,144	31,797
Other postemployment benefits	600,102	113,687	713,789
Long-term debt	1,867,382	1,252,006	3,119,388
Total noncurrent liabilities	2,496,137	1,368,837	3,864,974
Total liabilities	2,783,012	1,485,915	4,268,927
NET POSITION:			
Net investment in capital assets	3,417,733	765,072	4,182,805
Unrestricted	1,313,500	1,866,259	3,179,759
Total net position	$ 4,731,233	$ 2,631,331	$ 7,362,564

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Schedule 4

TOWN OF HARTFORD, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WATER FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Central Water Fund	Quechee Water Fund	Total Water Fund
OPERATING REVENUES:			
Charges for services	$ 1,158,222	$ 491,890	$ 1,650,112
Miscellaneous	5,024	4,963	9,987
Total operating revenues	1,163,246	496,853	1,660,099
OPERATING EXPENSES:			
Operation and maintenance	228,368	71,724	300,092
Salaries and benefits	392,756	149,378	542,134
Depreciation	213,800	131,470	345,270
Total operating expenses	834,924	352,572	1,187,496
Operating income (loss)	328,322	144,281	472,603
NONOPERATING REVENUES (EXPENSES):			
Investment income	9,422	9,226	18,648
Interest expense, net of accrued interest	(54,755)	(39,867)	(94,622)
Total nonoperating revenues (expenses)	(45,333)	(30,641)	(75,974)
INCOME (LOSS) BEFORE TRANSFERS	282,989	113,640	396,629
Operating transfers in	75,091	-	75,091
Operating transfers out	(26,375)	(2,000)	(28,375)
Operating transfers, net	48,716	(2,000)	46,716
CHANGE IN NET POSITION	331,705	111,640	443,345
NET POSITION, July 1, 2022	4,399,528	2,519,691	6,919,219
NET POSITION, June 30, 2023	$ 4,731,233	$ 2,631,331	$ 7,362,564

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TOWN OF HARTFORD, VERMONT Schedule 5
COMBINING STATEMENT OF NET POSITION - WASTEWATER FUND
JUNE 30, 2023

	Central Wastewater Fund	Quechee Wastewater Fund	Total Wastewater Fund
ASSETS:			
Current assets -			
Cash and cash equivalents	$ 1,540,100	$ 1,100,774	$ 2,640,874
Accounts receivable, net	413,279	255,610	668,889
Due from other funds	1,455,206	2,223,231	3,678,437
Total current assets	3,408,585	3,579,615	6,988,200
Noncurrent assets -			
Capital assets	22,439,362	18,312,985	40,752,347
less - accumulated depreciation	(15,827,124)	(13,933,341)	(29,760,465)
Total noncurrent assets	6,612,238	4,379,644	10,991,882
Total assets	10,020,823	7,959,259	17,980,082
LIABILITIES:			
Current liabilities -			
Accounts payable	48,796	23,968	72,764
Accrued interest	25,812	48,398	74,210
Accrued wages	7,934	4,613	12,547
Current portion of long-term debt	400,727	263,810	664,537
Total current liabilities	483,269	340,789	824,058
Noncurrent liabilities -			
Accrued compensated absences	36,379	6,632	43,011
Other postemployment benefits	1,240,429	341,828	1,582,257
Long-term debt	4,756,565	2,654,493	7,411,058
Total noncurrent liabilities	6,033,373	3,002,953	9,036,326
Total liabilities	6,516,642	3,343,742	9,860,384
NET POSITION:			
Net investment in capital assets	1,454,946	1,461,341	2,916,287
Unrestricted	2,049,235	3,154,176	5,203,411
Total net position	$ 3,504,181	$ 4,615,517	$ 8,119,698

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Schedule 6

TOWN OF HARTFORD, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Central Wastewater Fund	Quechee Wastewater Fund	Total Wastewater Fund
OPERATING REVENUES:			
Charges for services	$ 1,806,222	$ 1,353,412	$ 3,159,634
Miscellaneous	2,045	4,275	6,320
Total operating revenues	1,808,267	1,357,687	3,165,954
OPERATING EXPENSES:			
Operation and maintenance	548,817	306,110	854,927
Salaries and benefits	668,081	334,491	1,002,572
Depreciation	525,860	594,650	1,120,510
Total operating expenses	1,742,758	1,235,251	2,978,009
Operating income (loss)	65,509	122,436	187,945
NONOPERATING REVENUES (EXPENSES):			
Investment income	24,027	15,833	39,860
Interest expense, net of accrued interest	(109,508)	(59,165)	(168,673)
Total nonoperating revenues (expenses)	(85,481)	(43,332)	(128,813)
INCOME (LOSS) BEFORE TRANSFERS	(19,972)	79,104	59,132
Operating transfers in	46,181	-	46,181
Operating transfers out	(24,375)	(2,000)	(26,375)
Operating transfers, net	21,806	(2,000)	19,806
CHANGE IN NET POSITION	1,834	77,104	78,938
NET POSITION, July 1, 2022	3,502,347	4,538,413	8,040,760
NET POSITION, June 30, 2023	$ 3,504,181	$ 4,615,517	$ 8,119,698

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TOWN OF HARTFORD, VERMONT

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY

VMERS

JUNE 30, 2023

Schedule 7

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Town's proportion of the net pension liability	2.0010%	2.0437%	2.0246%	2.0016%	2.2202%	2.0727%	1.9987%	2.0337%	1.9881%
Town's proportionate share of the net pension liability	$ 6,070,606	$ 3,008,006	$ 5,121,701	$ 3,472,599	$ 3,123,251	$ 2,511,201	$ 2,572,277	$ 1,567,870	$ 181,445
Town's covered payroll	$ 7,291,239	$ 6,398,481	$ 5,979,663	$ 5,704,684	$ 5,320,692	$ 5,472,234	$ 4,398,702	$ 4,294,168	$ 4,153,140
Town's proportionate share of the net pension liability as a percentage of its covered payroll	83.259%	47.011%	85.652%	60.873%	58.700%	45.890%	58.478%	36.512%	4.369%
VMERS net position as a percentage of the total pension liability	73.60%	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

SCHEDULE OF TOWN'S CONTRIBUTIONS

VMERS

JUNE 30, 2023

Schedule 8

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	$ 581,122	$ 500,657	$ 454,869	$ 419,606	$ 384,575	$ 388,880	$ 313,738	$ 303,770	$ 268,542
Contributions in relation to the contractually required contribution	581,122	500,657	454,869	419,606	384,575	388,880	313,738	303,770	268,542
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered payroll	$ 7,291,239	$ 6,398,481	$ 5,979,663	$ 5,704,684	$ 5,320,692	$ 5,472,234	$ 4,398,702	$ 4,294,168	$ 4,153,140
Contributions as a percentage of covered payroll	7.970%	7.825%	7.607%	7.355%	7.228%	7.106%	7.133%	7.074%	6.466%

DRAFT

November 17, 2023

SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFITS PLAN JUNE 30, 2023

Schedule 9

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability:						
Changes for the year-						
Service cost	$ 347,472	$ 319,909	$ 325,561	$ 314,552	$ 347,699	$ 295,097
Interest	412,857	545,578	531,470	464,064	453,840	345,611
Difference between expected and actual plan experience	-	(2,728,593)	-	352,119	-	3,022,954
Changes in assumptions	-	5,014,321	-	203,486	-	-
Benefit payments	(385,914)	(447,407)	(449,167)	(429,825)	(477,373)	(296,328)
Net OPEB expense	374,415	2,703,808	407,864	904,396	324,166	3,367,334
Total OPEB Liability - beginning of year	18,193,617	15,489,809	15,081,945	14,177,549	13,853,383	9,889,027
Changes in assumptions for GASB 75	-	-	-	-	-	597,022
Total OPEB Liability - end of year	$ 18,568,032	$ 18,193,617	$ 15,489,809	$ 15,081,945	$ 14,177,549	$ 13,853,383
Covered-employee payroll	$ 8,177,918	$ 7,550,136	$ 7,435,394	$ 7,389,688	$ 7,251,836	$ 7,052,376
Total OPEB liability as a percentage of covered-employee payroll	44.04%	41.50%	48.00%	49.00%	51.15%	50.91%

DRAFT

November 17, 2023

November 17, 2023

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Selectboard
Town of Hartford, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Hartford, Vermont (the Town) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated October 30, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DRAFT

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
October 30, 2023

Mudgett, Jennett & Krogh-Wisner, P.C.

DRAFT

November 17, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

The Selectboard
Town of Hartford, Vermont

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Hartford, Vermont's (the Town) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2023. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Town of Hartford, Vermont complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (*Government Auditing Standards)*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Hartford, Vermont and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's federal programs.

DRAFT

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance we

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Town of Hartford, Vermont as of and for the year ended June 30, 2023, and have issued our report thereon dated October 30, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Montpelier, Vermont
October 30, 2023

Mudgett, Jennett & Krogh-Wisner, P.C.

DRAFT

TOWN OF HARTFORD, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 1 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture:				
Passed through the Vermont Department of Forests - Parks and Recreation				
Cooperative Forestry Assistance	10.664	06130-UCF-CFC-23-03	$ -	$ 518
U.S. Department of Housing and Urban Development:				
Passed through the Vermont Agency of Commerce and Community Development -				
Community Development Block Grants	14.228	07110-PG-2020-Hartford-02	-	5,877
U.S. Department of the Interior:				
Passed through the Vermont Agency of Commerce and Community Development -				
Historic Preservation Fund Grants-In-Aid	15.904	07110-VT-22-10002	-	5,642
U.S. Department of Justice:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	12,027
U.S. Department of Transportation:				
Passed through the Vermont Agency of Transportation -				
Highway Planning and Construction	20.205	CA0135	-	58,417
U.S. Department of the Treasury:				
Passed through the Vermont Administration Agency -				
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRFVT0097	-	183,854
U.S. Institute of Museum and Library Services:				
Passed through the Vermont Department of Libraries				
Grants to States	45.310	01330.ARPA.C&E.049	-	704
Grants to States	45.310	01330.LSTA.COURIER.FY23	-	571
			-	1,275

DRAFT

TOWN OF HARTFORD, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(Page 2 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Environmental Protection Agency:				
Passed through the Vermont State Revolving Fund -				
Clean Water State Revolving Fund (CWSRF) Cluster				
Clean Water State Revolving Fund	66.458	Loan RF1-271	-	24,211
Clean Water State Revolving Fund	66.458	Loan RF1-291	-	295,747
Total Clean Water State Revolving Fund (CWSRF) cluster			-	319,958
Drinking Water State Revolving Fund (DWSRF) Cluster				
Drinking Water State Revolving Fund	66.468	Loan RF3-467	-	417,463
Total Drinking Water State Revolving Fund (DWSRF) cluster			-	417,463
Total U.S. Environmental Protection Agency			-	737,421
Total expenditures of federal awards			$ -	$ 1,005,031

DRAFT

TOWN OF HARTFORD, VERMONT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Town under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Town.

2. Summary of significant accounting policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Town has elected not to use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

DRAFT

TOWN OF HARTFORD, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF JUNE 30, 2023

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

Federal Awards -

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? *No*

Identification of major program:

- *U.S. Environmental Protection Agency*
  CFDA 66.468 - Drinking Water State Revolving Fund

Dollar threshold used to distinguish between type A and type B programs: *$750,000*

Auditee qualified as low-risk auditee? *Yes*

B. Audit Findings - Financial Statements:

There were no audit findings identified for the year ended June 30, 2023.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2023.

DRAFT

TOWN OF HARTFORD, VERMONT
STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2023

The prior audit finding 2022-001 - Welcoming Hartford Ordinance, which was also reported in 2020 and 2021, identified a potential conflict with federal laws 8 U.S.C. §1644 and §1373 in that it appeared to restrict communication regarding citizenship or immigration status of undocumented immigrants. The Town has continued to receive grants awarded by federal and state agencies and, with prior legal advice, has certified compliance with all applicable laws, regulations, or terms and conditions of grant agreements. The Town has now received legal advice from the State of Vermont which indicates the State does not consider the Town's ordinance to be in conflict with the cited federal laws. Therefore, audit finding 2022-001 is considered resolved.

DRAFT

Financial Administration

(171)

FY 2024-2025

November 28, 2023

Operational Expenses

2023-2024	2024-2025	Change
$40,050	$42,450	+$2,400

Travel & Meetings
Membership Dues
Books & Periodicals
Recruitment & Training

Contracted Services
- Software
- GASB 45 Actuarial Valuation

Treasurer's Expenses

Equipment Operation
Postage
Materials & Supplies
Telephone
Office Equipment

Salaries & Benefits

2023-2024	2024-2025	Change
$476,745	$481,454	+ $4,709

- Salaries & Benefits :
  - ❖92% of entire budget
  - ❖Includes Current Employees: Finance Department & Retirees

Finance Total Budget

	2023-2024	2024-2025	Change
Operational	$ 40,050	$ 42,450	+$ 2,400
Salaries & Benefits	$476,745	$481,454	+$ 4,709
	$516,795	$523,904	+$7,109

		1 2022 Actual As of June	2 2023 Actual As of June	3 2024 Budget	4 2025 Dept Head	5 2025 Town Manager	6 2025 Board
General Fund							
FIN -Financial Management							
10-171-101-0000	FIN - SALARIES	213,499.85	254,705.58	304,951.00	317,149.04	317,149.04	0.00
Narrative for Column # 4	1 dept head, 3 finance staff - 4% increase ((2.5% step, 1.5 COLA over FYE 2024)						
10-171-120-0000	OVERTIME	1,391.08	1,824.32	3,000.00	3,000.00	3,000.00	0.00
10-171-210-0000	TOWN FICA	15,577.11	21,507.39	23,329.00	24,261.91	24,261.91	0.00
10-171-220-0000	HEALTH INSURANCE	55,181.85	54,965.47	98,069.00	80,390.00	80,390.00	0.00
Narrative for Column # 4	change in coverage selection						
10-171-220-0100	HEALTH INS(EMPLOYEE SHARE)	-9,262.20	-8,142.70	-14,710.28	-12,348.06	-12,348.06	0.00
10-171-225-0000	HRA/CHOICECARE CARD	7,320.48	6,040.11	12,969.00	9,463.50	9,463.50	0.00
10-171-230-0000	DENTAL	4,008.35	3,559.17	5,895.00	6,627.88	6,627.88	0.00
Narrative for Column # 4	4% increase over actual						
10-171-240-0000	LIFE INSURANCE	350.70	652.97	1,002.00	1,002.00	1,002.00	0.00
10-171-250-0000	WORKERS COMP	1,575.00	400.00	1,575.00	1,452.69	1,452.69	0.00
10-171-260-0000	RETIREMENT	16,469.11	23,989.04	24,463.00	26,193.58	26,193.58	0.00
10-171-270-0000	AD&D	318.44	83.97	0.00	0.00	0.00	0.00
10-171-311-0000	TRAVEL & MEETINGS	36.64	491.73	3,000.00	2,500.00	2,500.00	0.00
Narrative for Column # 4	FYE 2023 lower because utilized encumbered funds						
10-171-313-0000	MEMBERSHIP DUES	549.27	190.00	550.00	500.00	500.00	0.00
Narrative for Column # 4	FYE 2023 lower because utilized encumbered funds						
10-171-314-0000	BOOKS & PERIODICALS	221.00	0.00	250.00	0.00	0.00	0.00
Narrative for Column # 4	will utilize encumbered funds for FYE 2025						

*entered originally as $80.39

		1 2022 Actual As of June	2 2023 Actual As of June	3 2024 Budget	4 2025 Dept Head	5 2025 Town Manager	6 2025 Board
10-171-315-0000	RECRUITMENT & TRAINING	0.00	20.00	750.00	750.00	750.00	0.00
Narrative for Column # 4	lower in FYE 2023 due staffing levels - FYE 2024 / FYE 2025 will be excuted in full with all training						
10-171-318-0000	CONTRACTED SERVICES	7,254.21	5,144.53	17,500.00	19,500.00	19,500.00	0.00
Narrative for Column # 4	FYE 2023 lower because utilized encumbered funds, change in finance external reporting will result in increased costs						
10-171-318-0100	TREASURER'S EXPENSE	879.60	732.00	2,000.00	2,000.00	2,000.00	0.00
Narrative for Column # 4	FYE 2023 reduced due to the use of encumbered funds - costs of materials/postage						
10-171-320-0000	EQUIP OPERATION/MAINT-OFFICE	388.00	0.00	500.00	500.00	500.00	0.00
Narrative for Column # 4	FYE 2023 utilized encumbered funds						
10-171-322-0000	POSTAGE	6,012.65	6,844.37	7,500.00	7,500.00	7,500.00	0.00
10-171-323-0000	MATERIAL & SUPPLIES	53.13	627.89	2,000.00	2,000.00	2,000.00	0.00
Narrative for Column # 4	FYE 2023 lower because utilized encumbered funds						
10-171-324-0000	TELEPHONE	4,225.29	4,622.99	5,000.00	5,700.00	5,700.00	0.00
10-171-330-0000	OFFICE EQUIPMENT	0.00	0.00	1,000.00	1,500.00	1,500.00	0.00
Narrative for Column # 4	FYE 2023 lower because utilized encumbered funds - 1 new monitor needed & scanner						
10-171-417-0017	COVID Expenses	231.60	492.64				
10-171-418-0000	PROPERTY & LIABILITY INSURANCE	313.25	0.00	0.00			
10-171-418-0100	RETIREE HEALTH INSURANCE	19,600.52	20,089.50	16,202.00	24,261.91	24,261.91	0.00
Narrative for Column # 4	increased due to change in # of retirees and coverage %						
FIN -Financial Management Total		**346,194.93**	**398,840.97**	**516,794.72**	**523,904.45**	**523,904.45**	**0.00**

Questions ?

Auditing Services

(173)

FY 2024-2025

November 28, 2023

Scope of Services

- Performs annual audit of the financial statements according to :
  - Governmental Accounting Standards Board
  - General Accepted Accounting Principles
  - Government Auditing Standards
  - Single Audit required when Federal Funding is in excess of $750,000 which includes certain bond debt

Operational Expenses

Description	2023-2024	2024-2025	Difference
Auditing Services	$45,000	$45,000	$ 0

FYE 2025 - July 1, 2024 to June 30, 2025

Town of Hartford

		1 2022 Actual As of June	2 2023 Actual As of June	3 2024 Budget	4 2025 Dept Head	5 2025 Town Manager	6 2025 Board
General Fund							
FIN-Auditing							
10-173-318-0000	AUD - CONTRACTED SERVICES	25,152.00	20,592.00	45,000.00	45,000.00	45,000.00	0.00
Narrative for Column # 4							
FYE 2023 lower because expense crosses Fiscal years							
FIN-Auditing Total		**25,152.00**	**20,592.00**	**45,000.00**	**45,000.00**	**45,000.00**	**0.00**

Questions ?

Town of Hartford, VT

9/30/2023 Financials <> 11/28/2023 Board Meeting

25% is the target glide path for this period

Respectfully Submitted:

Gail Ostrout, Finance Director

Green light when on target – no concerns

Yellow light when slightly outside target – explain (timing, exception, change in need, etc)

Red light when fully outside target – explain why (emergency, change in need, one time event, etc.)

General Fund - Fund 10

Glide Path 25% as of 9/30/2023

FYE 2024 APPROPRIATIONS:

FYE 2023 BUDGET	$18,478,171	YTD	$4,566,052	%25
FYE 2024 BUDGET	$19,244,122	YTD	$4,855,079	%25

FYE 2024 REVENUES:

FYE 2023 BUDGET	$18,478,171	YTD	$18,324,779	%99
FYE 2024 BUDGET	$19,244,122	YTD	$18,668,636	%97

*TAX BILLS MAILED ONCE A YEAR

Total Billed $18,090,748.70

DELINQUENT TAX BALANCES 3 YEARS

AS OF 09/30/2023	=	$639,752.95
AS OF 09/30/2022	=	$558,341.58
AS OF 09/30/2021	=	$780,741.87

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance
	General Fund								
Totals	**General Fund**	**19,244,122.70**	**2,307,906.69**	**4,855,079.29**	**14,389,043.41**	**18,478,171.33**	**1,976,909.41**	**4,566,052.60**	**13,912,118.73**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Est Rev	MTD Rev	YTD Rev	% Collected	Est Rev	MTD Rev	YTD Rev	% Collected
	General Fund								
Totals	**General Fund**	**19,244,122.70**	**34,889.28**	**18,668,636.25**	**97.010**	**18,478,171.33**	**175,421.72**	**18,324,779.29**	**99.170**

Local Option Tax

As of 9/30/2023

Balance was $404,074.97

❖ Revenues:

	2023	2022	2021
February	$77,093.37	$77,093.37	$45,741.45
May	$78,634.15	$65,088.90	$48,726.83
August	$86,108.78	$86,029.10	$67,275.69
November		$111,803.98	$105,257.99

❖ Summary

$404,074.97

- 166,355 FYE 2024 Voter approved - libraries

$237,719.97

American Recovery Funds

As of 9/30/2023

Balance was $2,427,543.47

Obligated Funds to Date = $2,605,868.30

Balance available to obligate = $270,899.11

SOLID WASTE: Fund 30

Glide Path 25% as of 9/30/2023

FYE 2024 APPROPRIATIONS:

FYE 2023 BUDGET	$930,298	YTD	$129,193	%14
FYE 2024 BUDGET	$1,161,065	YTD	$162,450	%14

FYE 2024 REVENUES:

FYE 2023 BUDGET	$623,100	YTD	$136,143	%22
FYE 2024 BUDGET	$639,520	YTD	$131,349	%21

ACCOUNTS RECEIVABLE BALANCE:

FYE 2023 $3,715.45

FYE 2024 $3,812.36

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance
	Solid Waste Fund								
Totals	**Solid Waste Fund**	**1,161,064.54**	**57,933.20**	**162,449.49**	**998,615.05**	**930,298.07**	**52,021.09**	**129,192.75**	**801,105.32**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Est Rev	MTD Rev	YTD Rev	% Collected	Est Rev	MTD Rev	YTD Rev	% Collected
	Solid Waste Fund								
Totals	**Solid Waste Fund**	**639,520.00**	**46,435.55**	**131,348.56**	**20.539**	**623,100.00**	**49,629.21**	**136,143.38**	**21.849**

WHITE RIVER WATER: Fund 50

Glide Path 25% as of 9/30/23

FYE 2024 APPROPRIATIONS:

FYE 2023 BUDGET	$1,169,821	YTD	$528,780	% 45
FYE 2024 BUDGET	$1,318,454	YTD	$405,599	% 31

*Includes capital projects moved to balance sheet @ year end

FYE 2024 REVENUES:

FYE 2023 BUDGET	$1,169,821	YTD	$722,254	%62
FYE 2024 BUDGET	$1,229,462	YTD	$503,621	%41

*Includes capital projects moved to balance sheet @ year end

ACCOUNTS RECEIVABLE BALANCE:

FYE 2023 $243,359

FYE 2024 $127,059

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance
	Water Fund								
Totals	**Water Fund**	**1,318,454.88**	**336,008.37**	**405,598.94**	**912,855.94**	**1,169,821.30**	**163,902.56**	**528,779.62**	**641,041.68**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Est Rev	MTD Rev	YTD Rev	% Collected	Est Rev	MTD Rev	YTD Rev	% Collected
	Water Fund								
Totals	**Water Fund**	**1,229,461.65**	**355,810.01**	**503,620.66**	**40.963**	**1,169,821.30**	**583,125.16**	**722,254.23**	**61.741**

QUECHEE WATER: Fund 55

Glide Path 25% as of 9/30/2023

FYE 2024 APPROPRIATIONS:

FYE 2023 BUDGET	$470,288	YTD	$157,031	% 33
FYE 2024 BUDGET	$588,196	YTD	$166,766	% 28

FYE 2024 REVENUES:

FYE 2023 BUDGET	$471,908	YTD	$127,535	%27
FYE 2024 BUDGET	$496,894	YTD	$128,864	%26

ACCOUNTS RECEIVABLE BALANCE:

FYE 2023 $88,261

FYE 2024 $82,518

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance
	Quechee Water Fund								
Totals	**Quechee Water Fund**	**588,195.70**	**22,559.78**	**166,765.82**	**421,429.88**	**470,288.51**	**19,207.11**	**157,031.06**	**313,257.45**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Est Rev	MTD Rev	YTD Rev	% Collected	Est Rev	MTD Rev	YTD Rev	% Collected
	Quechee Water Fund								
Totals	**Quechee Water Fund**	**496,894.22**	**1,566.19**	**128,863.79**	**25.934**	**471,907.85**	**824.52**	**127,534.68**	**27.025**

WHITE RIVER WASTEWATER: Fund 60

Glide Path 25% as of 9/30/2023

FYE 2024 APPROPRIATIONS:

FYE 2023 BUDGET	$1,786,126	YTD	$443,840	% 25
FYE 2024 BUDGET	$2,084,238	YTD	$287,209	% 14

* Includes capital projects moved to balance sheet @ year end

FYE 2024 REVENUES:

FYE 2023 BUDGET	$1,835,279	YTD	$626,830	%35
FYE 2024 BUDGET	$1,934,708	YTD	$315,795	%16

* Includes capital projects moved to balance sheet @ year end

ACCOUNTS RECEIVABLE BALANCE:

FYE 2023 $381,633

FYE 2024 $217,925

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance
	Wastewater Fund								
Totals	**Wastewater Fund**								
		2,084,238.24	**116,551.22**	**287,209.24**	**1,797,029.00**	**1,786,126.21**	**164,332.92**	**443,840.31**	**1,342,285.90**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Est Rev	MTD Rev	YTD Rev	% Collected	Est Rev	MTD Rev	YTD Rev	% Collected
	Wastewater Fund								
Totals	**Wastewater Fund**	**1,934,708.33**	**37,998.54**	**315,794.53**	**16.323**	**1,835,279.05**	**380,989.72**	**636,830.03**	**34.699**

QUECHEE WASTEWATER: Fund 65

Glide Path 75% as of 3/31/2023

FYE 2023 APPROPRIATIONS:

FYE 2023 BUDGET	$1,160,499	YTD	$763,863	%66
FYE 2022 BUDGET	$1,321,098	YTD	$777,515	%59

FYE 2023 REVENUES:

FYE 2023 BUDGET	$1,160,499	YTD	$692,711	%59
FYE 2022 BUDGET	$1,319,422	YTD	$993,919	%75

ACCOUNTS RECEIVABLE BALANCE:

FYE 2023 $229,182

FYE 2022 $245,305

Expenditure Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Budget	MTD Trans	YTD Trans	Balance	Budget	MTD Trans	YTD Trans	Balance
	Quechee Wastewater Fund								
Totals	**Quechee Wastewater Fund**								
		1,410,081.79	**61,506.05**	**465,885.47**	**944,196.32**	**1,160,499.50**	**33,240.45**	**453,636.31**	**706,863.19**

Encumbrances And Carry Forward Activity Not Included

Revenue Comparison Report

Town of Hartford
As Of: September, GL Year 2024

Account Number		2024				2023			
		Est Rev	MTD Rev	YTD Rev	% Collected	Est Rev	MTD Rev	YTD Rev	% Collected
	Quechee Wastewater Fund								
Totals	**Quechee Wastewater Fund**								
		1,221,649.48	**2,576.90**	**348,174.08**	**28.500**	**1,160,499.50**	**1,169.93**	**346,502.97**	**29.858**

Questions?

Concerns?

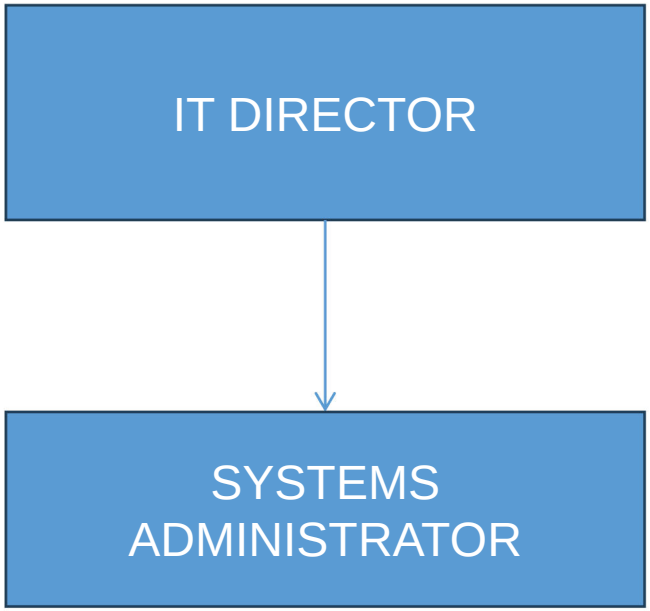
Follow up items?

Information Technology

(181)

FY 2024-2025

Staff



IT Total Budget

	FY24	FY25	Difference
Operational	186,000	229,062	+43,062
Salaries & Benefits	220,772.21	242,408.74	+21,636.53
TOTALS	406,772.21	471,470.74	+64,698.53

Contracted Services 10-181-318-0000

Service	FY24	FY25	Difference
Totals	**131,500**	**148,062**	**+16,562**
Email	$22,000	$22,000	-
Anti-Virus	$9,000	$10,000	+1000
Data Backup & Support	$20,000	$10,000	-10,000
Darktrace Cyber AI	$66,000	$66,000	-
Cisco Licensing	-	$11,000	+11000
Misc. (Website, SMTP, SSL Certs, various licensing)	$14,500	$19,700	+5200
Failover PBX	-	$1650	+1650
Cabling Projects	-	$7711.50	+7711.50

Licensing

- Town Hall:
  - 1 Firewall
  - 2 Switches
- Public Safety
  - 2 Firewalls
  - 6 Switches (two added after the fact)
- Renewing core licensing will put the Town at the halfway point of infrastructure upgrade life cycle:
  - 3 more years before refresh

Managed Services (10-181-318-0100)

Service	FY24	FY25	Difference
Totals	**45,000**	**70,000**	**+25,000**
Solutions II Managed Services	45,000	70,000	+25,000

Demand

IT needs have risen more than it ever in the following areas:

- Infrastructure
- Upkeep of existing systems
- Technical footprint
- Improving redundancy

Managed services benefits:

- Project management
- Long term design & planning support – similar to consultants who have worked with other departments
- A 24/7 coverage in our environment – network configuration backups and alarms

Software

Software	
Laserfiche*	Civic Plus
Spillman	Veeam*
Office365*	VMWare*
FileonQ	Red Alert
Absolute Secure Access*	SIS
Max Pro Cloud*	Cortex*
Wildix*	Cisco Duo*
Munismart	Ubiquiti

*Solely managed by I.T. Department

Infrastructure

Buildings	Firewalls (& Routers)	Switches	Servers (Including VM's)	Phones (Desk/Cell)	PC's (Desktops/ Laptops)	Copiers	AP's & Cameras
Town Hall	1	4	9	33	46	13	9
Public Safety (PD/Dispatch/FD/Station 2)	15	7	18	63	71	3	37
DPW – (Main/WRJ/Wilder/ Quechee/Transfer)	5	1	2	14	22	3	3
WABA	1	1	1	2	4	-	7
TOTAL	**22**	**13**	**28**	**112**	**143**	**19**	**56**

Managed Services

Increases to Infrastructure	
Police/Dispatch	**Fire Dept.**
➢ 6 Routers to PD for cruisers to increase network coverage as well as use for dash cameras ➢ Unifying town-wide camera systems for dispatch access "Single pane of glass"	➢ Proposed station 2 building needs: cabling, networking, switches, firewall, access points, door access controls ➢ Adding network switches main receivers to radio tower to increase coverage

Managed Services

Redundancy and upkeep of existing systems

Public Safety

- Migrating Spillman from Redhat 7 to Redhat 9
- Cloud Phone system backup for Public Safety/Dispatch. A Verizon backup system already exists, this would add a third layer of redundancy
- Failover Verizon internet for Public Safety utilizing Verizon/Cradlepoint Router (Infrastructure from this is being budgeted by PD/FD)

QUESTIONS?

Department of Planning and Development FY 2024-2025 Proposed Budget Expenditures & Revenues

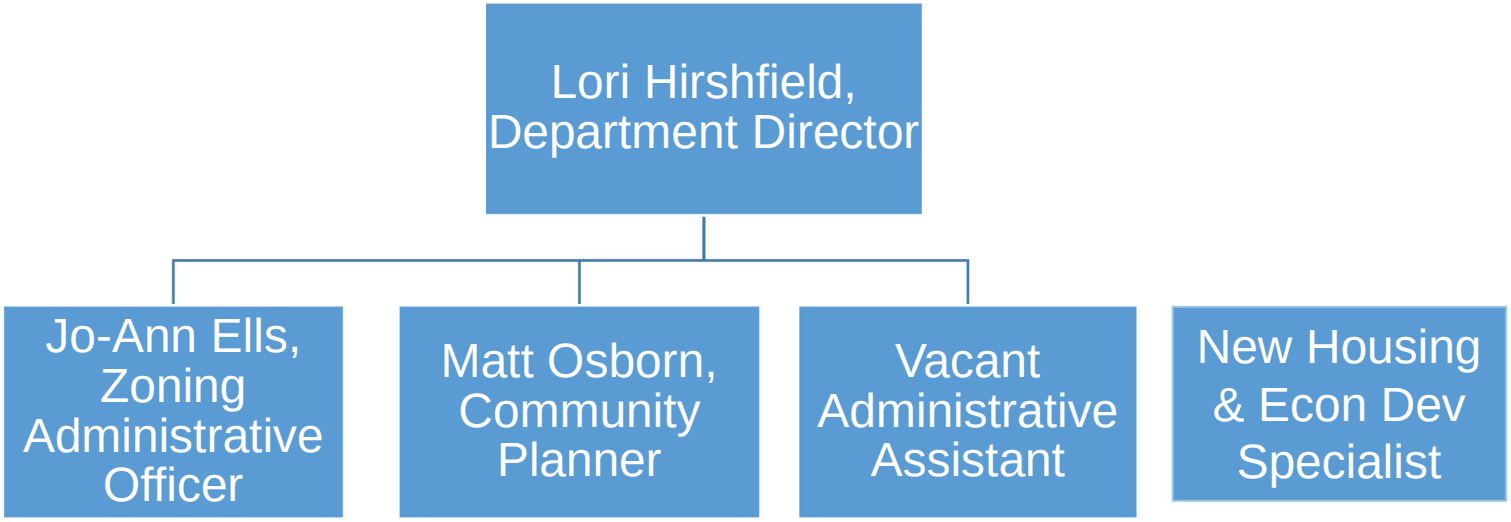
(Fund 10: 611 to 625, 627, 921, 924)

Presentation to Selectboard

November 28, 2023

Who We Are and What We Do

We are a service/infrastructure-oriented Department covering a broad range of community-based program areas to meet and plan for the current and future needs and interests of town residents, property owners and businesses, while being stewards of town lands, and natural, historic, transportation, housing and economic resources.



Dept. Program Areas & Proposed Budgets

Acct.	Description
611	**Conservation:** Natural resource identification and management, public outreach, education and conservation projects; Commission training. Budget = $3,030
621	**Zoning:** Technical assistance to public and review of property land use & development applications, related permits & reports. Compliance with local, state, regional and federal Regulations, Zoning, Subdivision and Flood Regulations. Staff to 2 quasi-judicial boards - Zoning Brd of Adjustments & Planning Commission. Budget = $130,571
622	**Planning:** Development, implementation, oversight and community engagement on Town Plan, Land Use Planning, Housing, Transportation Planning, Energy, Community Resilience, Economic Development, TIF, Grants, Downtown/Village Center Program, HBRLF, Design Review, Public Art, Designated Growth Center, CIP, Hazard Mitigation Plan, Project Implementation. Information & Technical assistance to public. Staff support, technical assistance and project implementation for 8 SB Appointed Commissions, Committees and 2- 4 Ad-Hoc Committees. Budget = $521,368
623	**Housing & Community Development:** Project planning, oversight and implementation of Town projects, and other projects related to VT Housing & Community Development Program and other state programs. Budget = $16,000 & Resources for Hartford Committee on Hsg & Homelessness ($1000 in Acct 106)

Dept. Program Areas & Proposed Budgets

Acct	Description
624	**Forestry:** Annual maintenance for Town Forest. (Capital improvement project implementation - funded from Conservation Reserve Fund). Budget = $500
625	**Historic Preservation:** Outreach/public education regarding Historic properties, districts/resources identification, education and preservation; update and replacement of Veteran's Park kiosk panels; Commission training. Budget = $8,265
627	**Community Resilience:** Outreach/public educational programs to build self & community resilience capacity to respond to changing environment; some Town Hazard Mitigation Plan implementation; Committee training. Budget = $1,760
921	**Conservation Reserve Fund:** Supports conservation projects including easements with willing owners of properties with sensitive natural resources. Budget = $3,000 **WRJ/Town Development Reserve Fund:** Implementation of WRJ and town wide economic development, marketing and branding plan - an ongoing multi-year initiative. Budget = $5,000.
924	**Capital - RT 5/Interchange Sykes Mt Ave to Ballardvale Drive:** Portion of grant match to complete existing sidewalk/bike lane funded project. $29,000 **Quechee Main St, Willard Rd to Bridge Sidewalk:** Portion of grant match = $87,000 **Quechee Waterman Hill Rd Sidewalk**: Portion of grant match = $32,160

Budget Highlights

- Continue *Homes for Hartford*
  - Provide resources to address the immediate and urgent need to increase housing in Hartford by incentivizing private property owners to invest in creating new homes.

  - Implement Accessory Dwelling Unit and other housing pilot projects to increase housing opportunities.

Budget Highlights

- Town Plan Housing & Economic Dev. Chapters:
  - Adoption of Housing Chapter completed in FY 2024 and begin Plan implementation in 2025.
  - Complete Economic Development Chapter Update and begin Plan implementation.
  - Continue Zoning Regulation changes.
- Develop townwide marketing, promotion and branding projects, building on results of Downtown WRJ Business and Consumer Survey (completed in FY2024) and Economic Development Chapter update.
- Continue proving high quality services to Hartford community.
- Parking, sidewalk & bicycle project planning and implementation throughout Town.

Budget Highlights

- TIF project implementation and compliance.
- Staff and resource support to 8 SB appointed committees/boards/commissions.
- Compliance with Town, State, Regional, and Federal regulations.
- Obtain and implement grants to enhance Town resources.
- Town Forest Management Plan Implementation.
- Food Forest expansion.
- Community education and outreach in all program areas.

Budget Guidance Adherence

- ✓ In keeping with the Climate Action Plan.
- ✓ Maintains long term focus - 5, 10, 15 years out.
- ✓ Prepares for minor and major environmental challenges.
- ✓ Supports diversity and multi-cultural awareness.
- ✓ Funds the charged work of committees and commissions.
- ✓ Plans for emergencies
- ✓ Plans with statistics, executes with data.

Budget Guidance Adherence

- ✓ Prioritizes infrastructure improvements that support Grand List growth.
- ✓ Increases parking capacity in WRJ.
- ✓ Investments that reduce debt.
- ✓ Implements town branding and marketing plan.
- ✓ Supports equity and inclusion education and strategic planning.
- ✓ Pursues grants to offset costs for items included in the budget.

Discussion and Questions

Thank You

AGENDA MEMORANDUM
November 28, 2023
Town Selectboard Meeting Items: 5.e.

Submitted by: Lori Hirshfield, Director, Department of Planning & Development

Subject: Validation Resolutions Regarding Notice for 2016 and 2019 TIF Bond Warrants

Background: During the State 5-Year TIF District Audit, a question was raised about sufficient public notice for the 2016 and 2019 Bond votes. The State Auditors questioned if the public information notice for the March 2020 Bond satisfied the question; the 2020 public notice stated the aggregate amount of estimated related costs for all improvement projects to date, and new private development anticipated as a result of previously approved TIF infrastructure improvement projects. The Auditors noted that the adopted TIF Rules do not address whether prior deficiencies can be remedied by providing the information in subsequent public information notices. The Auditors recommended the Town consult with its legal advisors to determine whether separate action by the Selectboard is needed or if providing corrected information in the 2020 notice sufficiently addressed the deficiencies in 2016 and 2019.

Discussion: Staff obtained legal review and was advised to adopt the attached Validation Resolutions to address any future concerns. The Town can avail itself of a validation provision specified within State Statute to address these unintended errors. The attached Validation Resolutions were prepared by attorney Elijah Emerson with Primmer Piper Eggleston & Cramer PC.

Recommendation: Adopt the attached Validation Resolution regarding the March 1, 2016 Town Meeting and adopt the attached Validation Resolution regarding the March 5, 2019 Town Meeting.

Attachment: Validation Resolutions

VALIDATION RESOLUTION

WHEREAS, pursuant to 17 V.S.A. §2641 and 24 V.S.A. §§ 1756 and 1894(i), notice of the March 1, 2016, annual meeting of the Town of Hartford was given in part by posting the Warning thereof in five public places and the Town's website and by publishing said Warning and an extract thereof in the Valley News; and

WHEREAS, as provided in 24 V.S.A. §1894(h), said request to incur indebtedness must include "the total outstanding tax increment financing debt approved to date;" and

WHEREAS, as provided in 24 V.S.A. §1894(i) and the Tax Increment Financing Rules, said notice must include the "[e]stimated amount of related costs that will be financed, paid or reimbursed with increment"; and

WHEREAS, the requisites of the statute and rules relating to the public information notices relating to the proposition of incurring bonded indebtedness not having been complied with because of oversight, inadvertence or mistake of law or fact, the Selectboard desire to avail themselves of the validation provisions of 17 V.S.A. §2662 and 24 V.S.A. §1757; and

WHEREAS, at the March 1, 2016, Town meeting the proposition of incurring bonded indebtedness for the purpose of making the tax increment financing district improvements (Article 18) was approved, those voting in Favor being 2,066 and those voting Opposed being 803.

NOW THEREFORE, the Selectboard hereby finds that, notwithstanding the failure to comply with all of the statutory requirements incident to the call, notice and warning of said annual Town meeting, the required length notice of the purpose of said annual Town meeting has been had; accordingly,

BE IT RESOLVED that, to the fullest extent permitted by law, the Selectboard hereby ratify, confirm and validate all action taken by the Town at the annual meeting thereof held on March 1, 2016.

I hereby certify that the foregoing was approved and adopted by an affirmative vote of at least two-thirds of the members of the Selectboard of the Town of Hartford at a regular meeting thereof held on November____, 2023.

ATTEST: _____
Town Clerk

VALIDATION RESOLUTION

WHEREAS, pursuant to 17 V.S.A. §2641 and 24 V.S.A. §§ 1756 and 1894(i), notice of the March 5, 2019, annual meeting of the Town of Hartford was given in part by posting the Warning thereof in five public places and the Town's website and by publishing said Warning and an extract thereof in the Valley News; and

WHEREAS, as provided in 24 V.S.A. §1894(i) and the Tax Increment Financing Rules, said notice must include the "[e]stimated development and/or redevelopment and District outcomes expected to occur because of the improvement"; and

WHEREAS, the requisites of the statute and rules relating to the public information notices relating to the proposition of incurring bonded indebtedness not having been complied with because of oversight, inadvertence or mistake of law or fact, the Selectboard desire to avail themselves of the validation provisions of 17 V.S.A. §2662 and 24 V.S.A. §1757; and

WHEREAS, at the March 5, 2019, Town meeting the proposition of incurring bonded indebtedness for the purpose of making the tax increment financing district improvements (Article 27) was approved, those voting in Favor being 930 and those voting Opposed being 242.

NOW THEREFORE, the Selectboard hereby finds that, notwithstanding the failure to comply with all of the statutory requirements incident to the call, notice and warning of said annual Town meeting, the required length notice of the purpose of said annual Town meeting has been had; accordingly,

BE IT RESOLVED that, to the fullest extent permitted by law, the Selectboard hereby ratify, confirm and validate all action taken by the Town at the annual meeting thereof held on March 5, 2019.

I hereby certify that the foregoing was approved and adopted by an affirmative vote of at least two-thirds of the members of the Selectboard of the Town of Hartford at a regular meeting thereof held on November ____, 2023.

ATTEST: _____
Town Clerk

TOWN OF HARTFORD
FIRE DEPARTMENT
Fire Prevention Division

Thomas Peltier, Fire Marshal
tpeltier@hartford-vt.org

812 VA Cutoff Rd., White River Junction, VT 05001
Telephone: 802-295-3232 ~ Fax: 802-295-5143

November 20, 2023

To: John Haverstock, Hartford Town Manager

From: Tom Peltier, Fire Marshal

RE: Hartford Avenue & South Street Natural Disaster Evaluations (2023)

On October 27, 2023 the Hartford Fire Prevention Division was notified of hazardous conditions reported at 361 South Street and was requested to conduct an investigation. The report was in concern to the building being in imminent danger due to slope erosion & failure in the rear of the structure. Upon arrival, contact was made with the homeowner and the property was evaluated. Evaluation of building and determinations made were based upon ATC-45 Field Manual: Safety Evaluation of Buildings after Windstorms and Floods and the Vermont Fire & Building Safety Code (2015). Findings are noted below in this document and the situation is still currently active.

While conducting the initial evaluation at 361 South Street, slope failure & erosion was noted across the ravine. The Hartford Fire Prevention Division responded the following properties to evaluate potentially hazardous conditions (1295 & 1297 Hartford Avenue – 1167 Hartford Avenue). Both properties did have signs of concern with both active and potential slope erosion & failure. Contact was made with both property owners to advise them of the situation. Since these properties are public buildings as defined as 20 V.S.A. § 2730, The Hartford Fire Prevention Division has authority to enforce Vermont Fire and Building Safety Code. Both properties have been required to have independent technical analysis conducted in regards to geotechnical hazards.

The Vermont Agency of Natural Resources Department of Environmental Conservation was requested to conduct evaluations of all noted properties. The Hartford Fire Prevention Division met with Ben DeJong, PhD, PG - State Geologist and Director at the sites. Secondary evaluations were conducted and the prior evaluations were validated. This process will be

continuing with Local & State agencies along with the property owner's third party specialists. The next steps will include both active monitoring of the sites and plans of corrective action to correct any potential hazards. The situation specifically at 361 South Street has been determined to be an imminent danger to both the occupants and building. The owners were advised to seek alternative living arrangements immediately.

361 South Street:
Hazard Level: High
Initial Plan:
- Building/occupants are in immanent danger and need to vacate as soon as possible. Owners were advised and are making arrangements to relocate sooner than initially planned. There has been a notable difference in the amount of change of the slope profile which warranted sooner action of vacating the building.

1295 & 1297 Hartford Avenue:
Hazard Level: Moderate
Initial Plan:
- Building(s) do have some concern with the proximity of the slope and certain areas having a more defined change in slope profile. Continuing of having the building owner(s) seek technical analysis by geotechnical expert is warranted. Fire Inspection Report has already been sent to the building owner(s) stating such requirement. State Geologist will be active in further evaluation and determinations.

1167 Hartford Avenue:
Hazard Level: Moderate
Initial Plan:
- Building does have some concern with the proximity of the slope and retention pond having a more defined change in slope profile. Continuing of having the building owner(s) seek technical analysis by geotechnical expert is warranted. Fire Inspection Report has already been sent to the building owner(s) stating such requirement. State Geologist will be active in further evaluation and determinations.

As always, we appreciate our community's assistance with our mission to provide the highest levels of community safety, prevention, and emergency response services. If anyone has and questions or comments on this subject, please feel free to contact me.

Sincerely,

Tom Peltier

Tom Peltier
Fire Marshal

AGENDA MEMORANDUM
November 28, 2023
Town Selectboard Meeting Item:
Submitted by: Rick Vincent, Assessor

Subject: **Errors & Omissions Corrections to Assessed Value & Grand List**

Background: The assessed value of the subject property is being split between two SPANs to report what portion is in TIF and what is not.

Discussion: The subject property is located on 0 Fairview Terrace.
Map ID is 45-180.
SPAN # is 285-090-12311.
The owners are Gates and Dickson LLC in care of Byron Hathorn and Brook Ciardelli.

Through deed research done on property, it was discovered the boundary is slightly different and the ownership of the lot is with current owners and not the Town of Hartford (former believed to be part of parking lot). The lot was assessed accordingly; however the boundary affects the TIF District reporting.

Act 72 (H.471) of 2023 included statutory language that **"no adjustments of the physical boundary lines of a district shall be made after the approval of a tax increment financing district plan".**

As the administrators of the TIF program, VEPC determined that the Hartford TIF boundary will not be adjusted for the Gates parcels which now straddles the district boundary. Due to the timing of this statutory language and the pursuant updates to VEPCs Administrative TIF Rule, for FY24, it was recommended that the town of Hartford keep the Gates parcels as separate entities for the 2023 Grand List.

Based on TIF district map and recent survey on property, that would indicate there would be one Gates parcel of 2.3 acres that lies within the TIF district boundary and one Gates parcel of 1.12 acres outside of the TIF district boundary.

Impact: **$0.**
SPAN 285-090-12311 with 3.42 ac and assessed at $39,000 to be split between :
Tax Map 45-180 SPAN 285-090-12311 with 1.12 ac not in TIF at $2,000.
Tax Map 45-180-TIF SPAN 285-090-17062 with 2.30 ac in TIF at $37,000.

Recommended Motion: Approve the E&O correction to the property located at 0 Fairview Terrace, Map ID 45-180, SPAN #285-090-12311 and Map ID 45-180-TIF, SPAN #285-090-17062 & 2023 Grand List

Attachments: Subject Property Cards;
Town Hartford-Gates TIF documents;
Form PVR-4261-E

Please note: Assessor will have a copy of Form PVR-4261-E to be signed by the Selectboard, Assessor, and Town Clerk.

Property Location FAIRVIEW TERRACE | Map ID 45/ 180/ TIF/ / | Bldg Name | State Use 800V
Vision ID 10634 | Account # 28509017062 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 11-21-2023 12:52:13

CURRENT OWNER

GATES AND DICKSON LLC
C/O BYRON HATHORN AND BROOK
541 ELY RD

FAIRLEE VT 05045

GIS ID 45-180-TIF-0

TOPO TYPE	UTILITY	STREET	LOCATION
5 Steep			

TOPO WET	EASEMENT	TRAFFIC	CORNER

DRAINAGE	VIEW	COMMUNITY
		1 Paved

SUPPLEMENTAL DATA

Alt Prcl ID	45-180-TIF	Alt Energy	
Owener Statu	C:Owner is a corpor	Description	
Category	M:LAND	District	TIF
Old Address		Parcel User_	
Ex Statute		UNK Sketch	
Ex End Date		Assoc Pid#	

CURRENT ASSESSMENT

Description	Code	Appraised	Assessed
LND	LND	37000	37,000
	Total	37,000	37,000

7089

HARTFORD, VT

RECORD OF OWNERSHIP

RECORD OF OWNERSHIP	BK-VOL/PAGE		SALE DATE	Q/U	V/I	SALE PRICE	VC
GATES AND DICKSON LLC	585	680	04-20-2021	U	V		

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
2023	820V	0						
Total		0	Total			Total		

EXEMPTIONS

Year	Code	Description	Amount
		Total	0.00

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm Int

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

Nbhd	Nbhd Name	Street Index Name	Tracing	Batch
108				

NOTES

PER PVR, SEPARATE SPANS NEED TO BE
CREATED FOR LAND INSIDE & OUTSIDE TIF
DISTRICT. THIS IS 2.30 ACRES INSIDE TIF.

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	37,000
Special Land Value	0
Total Appraised Parcel Value	37,000
Valuation Method	C
Adjustment	
	37,000

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

VISIT / CHANGE HISTORY

Date	Type	Is	Id	Cd	Purpost/Result
11-21-2023	EO	7	RV	EO	Error & Omission

LAND LINE VALUATION SECTION

B	Use Co	Description	Zone	D	Fronta	Depth	Land Units		Unit Price	I. Fact	S.A.	Ac Di	C. Fact	St. Idx	Adj	Notes	Special Pricing		Size A	Adj Unit Pric	Land Value
1	800V	VAC LAND		M			2.300	AC	65,000.00	0.495	0		0.50	108	1.00	2.30 AC PART		0	1.000	16,107	37,000
						Total Card Land Units	2.30	AC	Parcel Total Land Area:	2.30										Total Land Value	37,000

Property Location FAIRVIEW TERRACE | Map ID 45/ 180/ TIF/ / | Bldg Name | State Use 800V
Vision ID 10634 | Account # 28509017062 | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date 11-21-2023 12:52:14

CONSTRUCTION DETAIL

Element	Cd	Description
Style		
Model	00	Vacant
Grade		
Stories		
Occupancy		
Ext Wall 1		
Roof Struct		
Roof Cover		
Int Wall 1		
Inertior Wall 2		
Interior Flr 1		
Interior Flr 2		
Heat Fuel		
Heat Type		
Ac Type		
Num Bedrm		
Num Bathrm		
Num Half Baths		
Extra Fixtures		
Num Rms		
Bathrm Style		
Kitchen Style		
Fireplace		
Bsmt Gar		
Attic		
Bsmt		
Bsmt Floor		
Basement		
Fireplaces		

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description
Solar		
MHP		

MIXED USE

Code	Description	Percentage
800V	VAC LAND	100
		0
		0

COST / MARKET VALUATION

Base Rate	0.00
Rcn	0
Net Other Adj	
AYB	
Effective Year Built	0
Depreciation Code	
Remodel Rating	
Year Remodeled	
Depreciation %	
Functional Obsol	
Economic Obsol	
Cost Trend Factor	1
Condition	
% Complete	
Overall % Condition	
RCNLD	0
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

No Sketch

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	Su	Sub Type	Lan	Units	Unit Price	Yr Blt	%	Dep.	Cond	Gra	Qual	Apprais Va

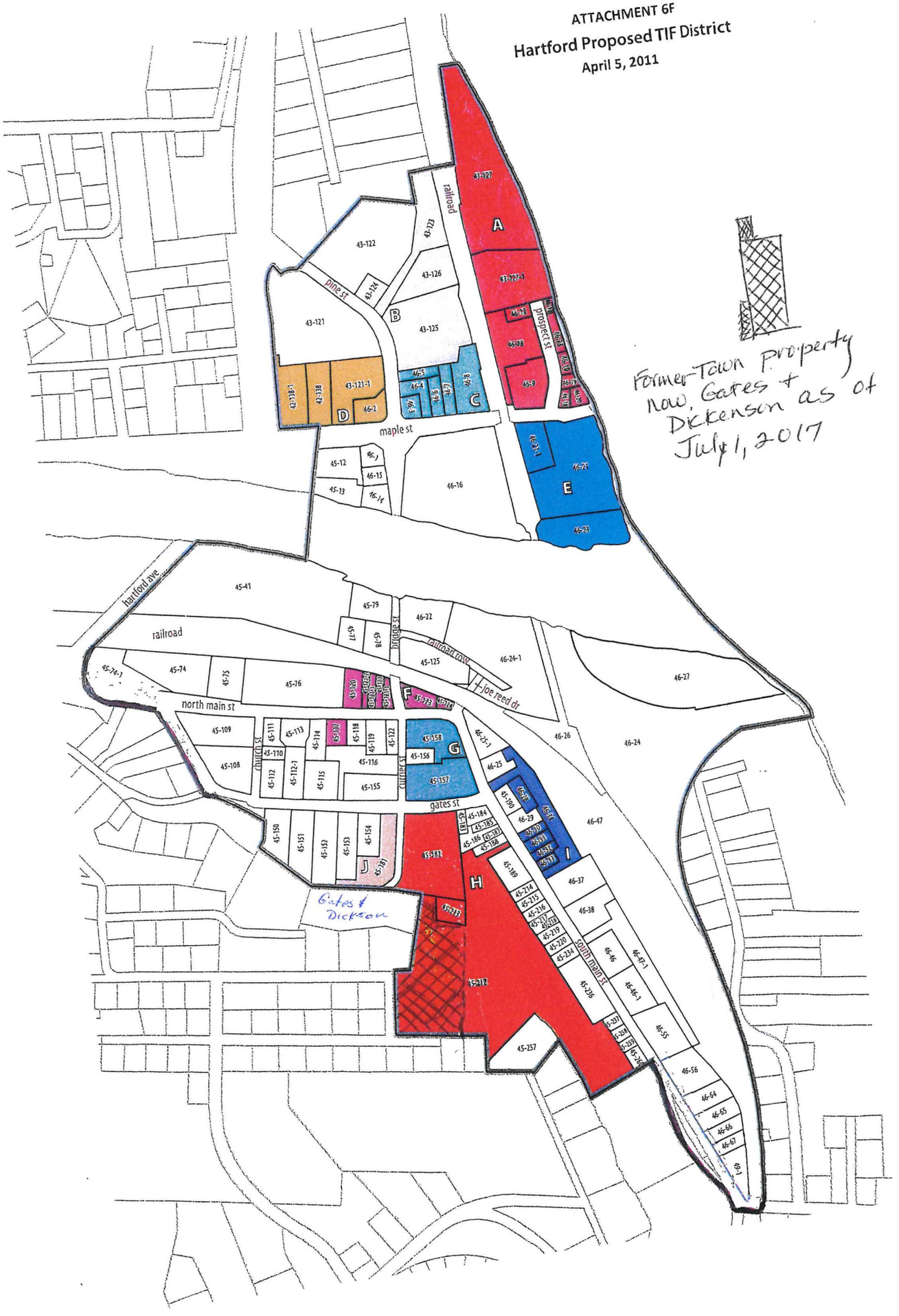
BUILDING SUB-AREA SUMMARY SECTION

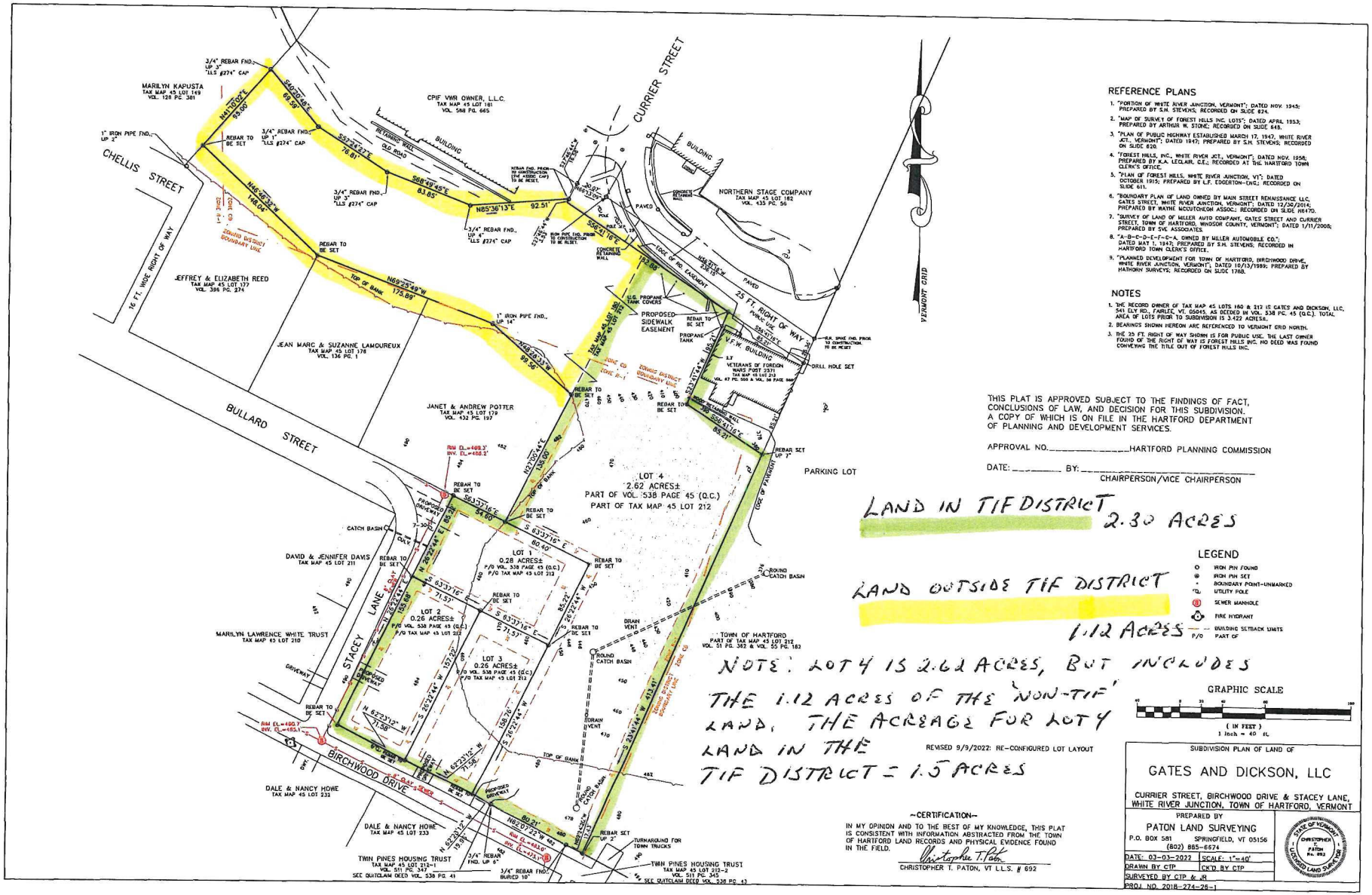
Subarea	Description	Living	Gross	Eff Area	Unit Cost	Undeprec Value
	Ttl Gross Liv / Lease Area	0	0			

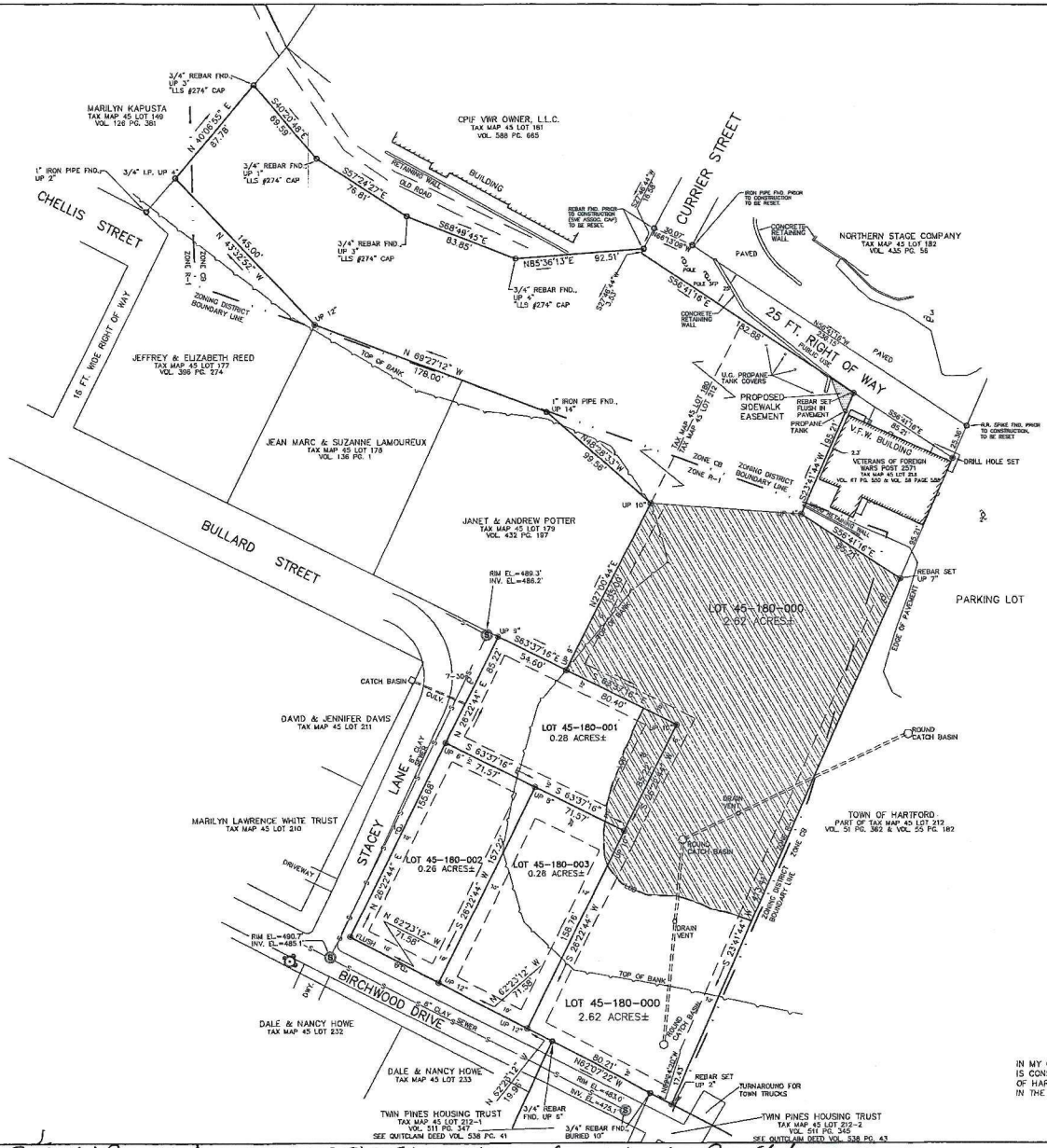
ATTACHMENT 6F

Hartford Proposed TIF District

April 5, 2011




CURRIER STREET
CHELLIS STREET
BULLARD STREET
STACEY LANE
BIRCHWOOD DRIVE
25 FT. RIGHT OF WAY
16 FT. WIDE RIGHT OF WAY
VERMONT GRID
MARILYN KAPUSTA
TAX MAP 45 LOT 149
VOL. 128 PG. 301
CPIF VWR OWNER, L.L.C.
TAX MAP 45 LOT 181
VOL. 588 PG. 665
NORTHERN STAGE COMPANY
TAX MAP 45 LOT 182
VOL. 435 PG. 56
JEFFREY & ELIZABETH REED
TAX MAP 45 LOT 177
VOL. 386 PG. 274
JEAN MARC & SUZANNE LAMOUREUX
TAX MAP 45 LOT 178
VOL. 136 PG. 1
JANET & ANDREW POTTER
TAX MAP 45 LOT 179
VOL. 432 PG. 197
VETERANS OF FOREIGN WARS POST 2371
TAX MAP 45 LOT 213
VOL. 47 PG. 500 & VOL. 58 PAGE 160
DAVID & JENNIFER DAMS
TAX MAP 45 LOT 211
MARILYN LAWRENCE WHITE TRUST
TAX MAP 45 LOT 210
DALE & NANCY HOWE
TAX MAP 45 LOT 232
DALE & NANCY HOWE
TAX MAP 45 LOT 233
TWIN PINES HOUSING TRUST
TAX MAP 45 LOT 212-1
VOL. 511 PG. 347
SEE QUITCLAIM DEED VOL. 538 PG. 43
TWIN PINES HOUSING TRUST
TAX MAP 45 LOT 212-2
VOL. 511 PG. 345
SEE QUITCLAIM DEED VOL. 538 PG. 43
TOWN OF HARTFORD
PART OF TAX MAP 45 LOT 212
VOL. 51 PG. 382 & VOL. 55 PG. 182
LOT 1
0.28 ACRES±
P/O VOL. 538 PAGE 45 (Q.C.)
P/O TAX MAP 45 LOT 212
LOT 2
0.26 ACRES±
P/O VOL. 538 PAGE 45 (Q.C.)
P/O TAX MAP 45 LOT 212
LOT 3
0.26 ACRES±
P/O VOL. 538 PAGE 45 (Q.C.)
P/O TAX MAP 45 LOT 212
LOT 4
2.62 ACRES±
PART OF VOL. 538 PAGE 45 (Q.C.)
PART OF TAX MAP 45 LOT 212
PROPOSED SIDEWALK EASEMENT
PROPOSED DRIVEWAY
PROPOSED GARAGE
PARKING LOT
DRILL HOLE SET
REBAR TO BE SET
REBAR SET UP 2"
REBAR SET UP 1"
CATCH BASIN
ROUND CATCH BASIN
DRAIN VENT
TOP OF BANK
TOP OF SLOPE
EDGE OF PAVEMENT
EDGE OF NO EASEMENT
CONCRETE RETAINING WALL
RETAINING WALL
OLD ROAD
BUILDING
PAVED
U.G. PROPANE TANK COVERS
PROPANE TANK
TURNAROUND FOR TOWN TRUCKS
TOWN DISTRICT ZONE CB
TOWN DISTRICT BOUNDARY LINE
ZONING DISTRICT BOUNDARY LINE
ZONE R-1
1" IRON PIPE FND., UP 2"
1" IRON PIPE FND., UP 14"
3/4" REBAR FND., UP 3" "LLS #274" CAP
3/4" REBAR FND., UP 1" "LLS #274" CAP
3/4" REBAR FND., UP 6" "LLS #274" CAP
3/4" REBAR FND. BURIED 18"
REBAR FND. PRIOR TO CONSTRUCTION (SEE ASSOC. CAP) TO BE RESET
IRON PIPE FND. PRIOR TO CONSTRUCTION TO BE RESET
N.H. SPIKE FND. PRIOR TO CONSTRUCTION TO BE RESET
N41°30'02"E 83.00'
S40°02'45"E 68.59'
S33°24'27"E 78.81'
S68°49'45"E 83.85'
N85°36'13"E 92.51
S56°21'16"E 152.88'
N46°38'37"W 148.04'
N69°25'49"W 175.89'
N66°28'37"W 99.56'
N12°00'47"E 136.00'
S63°37'16"E 54.80'
S 63°37'16" E 60.40'
S 63°37'16" E 71.57'
S 63°37'16" E 71.57'
N 26°22'44" W 85.22'
N 26°22'44" W 157.22'
N 26°22'44" W 135.76'
N 26°22'44" W 413.41'
N 63°37'16" W 71.58'
N 63°37'16" W 71.58'
N 63°37'16" W 19.98'
N62°07'22"W 80.21'
S56°21'16"E 85.21'
S56°21'16"E 85.21'
S33°24'44"W 336.00'
S33°24'44"W 85.21'
S33°24'44"W 85.21'
S56°21'16"E 85.21'
S56°21'16"E 85.21'
S56°21'16"E



REFERENCE PLANS

1. "PORTION OF WHITE RIVER JUNCTION, VERMONT"; DATED NOV. 1945; PREPARED BY S.H. STEVENS; RECORDED ON SLIDE 624.
2. "MAP OF SURVEY OF FOREST HILLS INC. LOTS"; DATED APRIL 1953; PREPARED BY ARTHUR W. STONE; RECORDED ON SLIDE 648.
3. "PLAN OF PUBLIC HIGHWAY ESTABLISHED MARCH 17, 1847, WHITE RIVER JCT., VERMONT"; DATED 1947; PREPARED BY S.H. STEVENS; RECORDED ON SLIDE 620.
4. "FOREST HILLS, INC., WHITE RIVER JCT., VERMONT"; DATED NOV. 1958; PREPARED BY K.A. LECLAIR, C.E.; RECORDED AT THE HARTFORD TOWN CLERK'S OFFICE.
5. "PLAN OF FOREST HILLS, WHITE RIVER JUNCTION, VT"; DATED OCTOBER 1915; PREPARED BY L.F. EDGERTON-ENG.; RECORDED ON SLIDE 611.
6. "BOUNDARY PLAN OF LAND OWNED BY MAIN STREET RENAISSANCE, LLC, GATES STREET, WHITE RIVER JUNCTION, VERMONT"; DATED 12/30/2014; PREPARED BY WAYNE MCCUTCHEON ASSOC.; RECORDED ON SLIDE NS470.
7. "SURVEY OF LAND OF MILLER AUTO COMPANY, GATES STREET AND CURRIER STREET, TOWN OF HARTFORD, WINDSOR COUNTY, VERMONT"; DATED 1/11/2008; PREPARED BY SVE ASSOCIATES.
8. "A-B-C-D-E-F-G-A, OWNED BY MILLER AUTOMOBILE CO."; DATED MAY 1, 1947; PREPARED BY S.H. STEVENS; RECORDED IN HARTFORD TOWN CLERK'S OFFICE.
9. "PLANNED DEVELOPMENT FOR TOWN OF HARTFORD, BIRCHWOOD DRIVE, WHITE RIVER JUNCTION, VERMONT"; DATED 10/13/1988; PREPARED BY HATHORN SURVEYS; RECORDED ON SLIDE 1788.

NOTES

1. THE RECORD OWNER OF TAX MAP 45 LOTS 180 & 212 IS GATES AND DICKSON, LLC, 541 ELY RD., FAIRLEE, VT. 05045, AS DEEDED IN VOL. 538 PG. 45 (Q.C.). TOTAL AREA OF LOTS PRIOR TO SUBDIVISION IS 3.422 ACRES±.
2. BEARINGS SHOWN HEREON ARE REFERENCED TO VERMONT GRID NORTH.
3. THE 25 FT. RIGHT OF WAY SHOWN IS FOR PUBLIC USE. THE LAST OWNER FOUND OF THE RIGHT OF WAY IS FOREST HILLS INC. NO DEED WAS FOUND CONVEYING THE TITLE OUT OF FOREST HILLS INC.

THIS PLAT IS APPROVED SUBJECT TO THE FINDINGS OF FACT, CONCLUSIONS OF LAW, AND DECISION FOR THIS SUBDIVISION. A COPY OF WHICH IS ON FILE IN THE HARTFORD DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES.

APPROVAL NO. 22-26 HARTFORD PLANNING COMMISSION

DATE: 9/25/23 BY: John H. Reid
CHAIRPERSON/VICE CHAIRPERSON

LEGEND

- IRON PIN FOUND
- IRON PIN SET
- BOUNDARY POINT-UNMARKED
- UTILITY POLE
- SEWER MANHOLE
- FIRE HYDRANT
- BUILDING SETBACK LIMITS
- P/O PART OF
- LOD LIMITS OF DEVELOPMENT
- NO CUT, NO DISTURBANCE ZONE

GRAPHIC SCALE

(IN FEET)
1 inch = 40 ft.

SCAN REFERENCE #

N699D20230914GatesDicksonRevised

REDUCED FOR RECORDING

REVISED 9/9/2022: RE-CONFIGURED LOT LAYOUT
REVISED 6/26/2023: SET CORNER PINS, REMOVED HOUSES AND DRIVEWAYS
REVISED 9/14/2023: ADDED NO CUT/DISTURBANCE HATCH

~CERTIFICATION~

IN MY OPINION AND TO THE BEST OF MY KNOWLEDGE, THIS PLAT IS CONSISTENT WITH INFORMATION ABSTRACTED FROM THE TOWN OF HARTFORD LAND RECORDS AND PHYSICAL EVIDENCE FOUND IN THE FIELD.

Christopher T. Paton
CHRISTOPHER T. PATON, VT L.L.S. # 692

SUBDIVISION PLAN OF LAND OF

GATES AND DICKSON, LLC

CURRIER STREET, BIRCHWOOD DRIVE & STACEY LANE, WHITE RIVER JUNCTION, TOWN OF HARTFORD, VERMONT

PREPARED BY
PATON LAND SURVEYING
P.O. BOX 581 SPRINGFIELD, VT 05156
(802) 885-6674

DATE: 03-03-2022	SCALE: 1"=40'
DRAWN BY CTP	CK'D BY CTP
SURVEYED BY CTP & JR	
PROJ. NO. 2018-274-26-1	

STATE OF VERMONT · CHRISTOPHER T. PATON NO. 692 · REGISTERED LAND SURVEYOR

THIS PLAT IS PREPARED IN ACCORDANCE WITH 27 V.S.A. 1403
ORIGINAL INK ON MYLAR

Recorded & Recorded September 26, 2023 @ 9:15 A.M. Attest Sherry Sinkett Asst Town Clerk

NB99 D

Form PVR-4261-E

ERRORS AND OMISSIONS CERTIFICATE

The Board of Listers of the Town of Hartford VT are hereby supplying the following changes to the 2023 (Year) Grand List. Specifically:

Owner GATES AND DICKSON LLC		SPAN 285-090-12311
Change From $39,000	Change To $ 2,000	Difference - $37,000
Reason Tax Map 45-180 this is the 1.12 ac portion of land NOT in TIF district		
Owner GATES AND DICKSON LLC		SPAN 285-090-17062
Change From $ 0	Change To $37,000	Difference + $37,000
Reason Tax Map 45-180-TIF this is the 2.30 ac portion of land within TIF district		
Owner		SPAN
Change From	Change To	Difference
Reason		
Owner		SPAN
Change From	Change To	Difference
Reason		
Owner		SPAN
Change From	Change To	Difference
Reason		
Owner		SPAN
Change From	Change To	Difference
Reason		
Owner		SPAN
Change From	Change To	Difference
Reason		
Owner		SPAN
Change From	Change To	Difference
Reason		

Courtesy of the Vermont Department of Taxes

LISTERS/ASSESSOR AND SELECTBOARD

Signature of Lister/Assessor	Date	Signature of Selectboard/Alderman	Date
Signature of Lister/Assessor	Date	Signature of Selectboard/Alderman	Date
Signature of Lister/Assessor	Date	Signature of Selectboard/Alderman	Date
Signature of Lister/Assessor	Date	Signature of Selectboard/Alderman	Date
Signature of Lister/Assessor	Date	Signature of Selectboard/Alderman	Date

TOWN CLERK

I, _____, town clerk of _____, certify receipt of these changes. This certificate will be attached to or recorded in the grand list of _____ for tax year _____.

Signature of Town Clerk	Printed Name	Date

32 V.SA. § 4261. Correcting omission from grand list
When real or personal estate is omitted from the grand list by mistake, or an obvious error is found, the listers, with the approval of the Selectboard, before December 31, may supply such omissions or correct such errors and make a certificate thereon of the fact; provided, however, the listers may make a correction resulting from the filing or rescission of a homestead declaration without approval of the Selectboard.

MUST BE ATTACHED TO THE FINAL GRAND LIST FILED WITH THE TOWN CLERK.

Courtesy of the Vermont Department of Taxes

AGENDA MEMORANDUM

November 28, 2023
Town Selectboard Meeting Item: 5
Submitted by: Christopher Holzwarth, Project Manager

Subject: **Staff Recommendation to Award a Professional Engineering Services Contract for the Proposed Wilder Water Mains Capital Improvements**

Background: The Department of Public Works solicited bids from our prequalified engineers for water main engineering and permitting services in the Wilder area in accordance with the Capital Improvement Plan. The locations of the improvements are illustrated on the maps attached as Exhibit A.

Staff members reviewed the bids and rated them based upon a set of uniform criteria including their RFQ ranking, each submitted bid and its cost, and each firm's location intending to identify the most reasonable and qualified firm to perform the requested services.

Otter Creek Engineering, Inc. (OCE) of East Middlebury with a local office submitted a bid in the amount of $195,725, and Dufresne Group (DG) of Springfield submitted a bid in the amount of $120,000. The town currently has good working relationships with both firms. OCE also submitted a bid treating each segment as an individual job in the amount of $357,595 that was not considered. See Exhibit B for the bid opening results.

Discussion: The services are necessary to facilitate the implementation of the Capital Improvement Plan as previously approved by the Selectboard. The not-to-exceed cost of the DG bid represents a 39% savings to the rate payers of the White River Junction/Hartford Water System compared to the OCE bid.

Impact: The financial impact of the proposed contractual agreement with DG to the White River Junction Water System (Fund 50) is not to exceed $120,000 to be funded as part of a capital improvement project for Fund 50.

Recommendation: The Selectboard authorizes Bryan Gazda, Director of Public Works to execute a contract not to exceed $120,000 with the Dufresne Group of Springfield to engineer and permit water main improvements in Wilder.

HARTFORD PUBLIC WORKS DEPARTMENT

173 AIRPORT ROAD, WHITE RIVER JUNCTION, VT 05001 • (802) 295-3622

REQUEST FOR BIDS

Professional Engineering Services
(Water Mains)
at
Wilder
Town of Hartford, Vermont

HVT DPW RFP No. 2023-W3
September 26, 2023

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Section 1 – Bid Instructions

1.01 Communications Regarding This Project: Please direct all communications and questions regarding this bid request to:

Hartford Vermont Department of Public Works
c/o Christopher Holzwarth, Project Manager
171 Bridge Street
White River Junction, VT 05001
Telephone: (802) 295-3622
E-Mail: cholzwarth@hartford-vt.org

All communications/questions concerning this bid request must be submitted in writing referencing the specific paragraph and page number. The deadline for questions is listed in Section 1.02 (Schedule). Written responses will be prepared by the Town and posted on the Town's web site by the date listed in Section 1.02. Changes to this request will be made only by formal written addendum issued by the Town.

1.02 Schedule: The following is the anticipated schedule for the RFP Process.

Issue Request for Bids:	September 26th, 2023.
Pre-Bid Meeting Request Deadline:	3:00 PM E.S.T. time on Friday September 29th, 2023.
Voluntary Pre-Bid Meeting Timeframe:	Voluntary pre-bid meetings may be scheduled with the Department of Public Works to discuss the project between Monday October 2nd, 2023, and Friday October 6th, 2023, at the Department of Public Works conference room located at 173 Airport Road in White River Junction.
Voluntary Site Visits:	Consultants are encouraged to conduct site visits on their own. The water department shall mark out the end points of the existing mains prior to the pre-bid meeting.
Last Day to Submit Questions:	3:00 PM local E.S.T. on Wednesday October 11th, 2023.
Written Responses to Questions and any Addendums:	3:00 PM local E.S.T. on Monday October 16th, 2023.
Deadline for Bids:	1:00 PM E.S.T. on Monday October 23rd, 2023.
Selection	Next available Selectboard Meeting.
Contract	Shortly After Selectboard Approval.

1.03 PRE-BID MEETINGS: The Town shall conduct **VOLUNTARY** pre-bid meetings. The available dates and location for the meetings are listed in Section 1.02 (Schedule). The intent of the pre-bid meetings is to discuss the bid request and project in general terms. Questions are to be submitted in writing with written responses prepared by the Town and posted on the Town's web site by the date listed in Section 1.02.

This will be the only opportunity for the Consultants to meet with the Town prior to submitting a Bid. Each proposer should limit representation at this meeting to no more than 2 persons.

1.04 SITE VISIT: Consultants should conduct their own site visit within the public right of ways and review the project location and site conditions to develop questions to be submitted in writing. Written responses will be prepared by the Town and posted on the Town's web site by the date listed in Section 1.02.

1.05 SUBMITTING A BID: Each Consultant seeking consideration for performance of services related to the project must submit a Bid. Proposers are to submit one original copy signed by an officer authorized to bind the company, 1 copy, and one digital copy in PDF format. All Bids shall be sealed, properly addressed with the name of the Consultant, and sent to:

Hartford Town Manager's Office
HVT DPW RFP No. 2023-W3 – Professional Engineering Services (Water Mains)
c/o Christopher Holzwarth, Project Manager
171 Bridge Street
White River Junction, VT 05001

Sealed Bids must be received at the above address by the deadline indicated in Section 1.02 for public opening. Bids received after the scheduled deadline will be rejected. All supporting materials and documentation must be included with the Bid. The responsibility of timely delivery lies solely with the proposer. Faxed and e-mailed Bids are not acceptable.

The Town reserves the right to reject any or all bids, to waive any minor irregularities in a bid, to accept a part or parts of a bid unless otherwise restricted in this request for bids, to accept any bid which in the judgment of proper officials is deemed in the best interest of the Town, or issue to a subsequent request for bids. The Town also reserves the right to approve or reject any subcontractor proposed for work under this request.

The Town reserves the right to select the successful proposer based on bids received without seeking further information or clarification from proposers. Upon review of Bids, the Town may designate the two most qualified bids as finalists. These finalists may be invited to make oral presentations and participate in a question-and-answer session with the Town.

All federal, state, and local laws regarding competitive bidding, anti-competitive practices, and conflict of interest shall be applicable to this Request for Bids.

The Town does not guarantee that any contract will be awarded as a result of this request. In the event that a contract award is made but the contract is not executed, the Town does not guarantee that the contract will be re-awarded.

1.06 REQUIRED BID CONTENTS: Consultants are required to submit the following information in their Bid:

- **Letter of Transmittal – Exhibit A**: The bidder shall provide a letter of transmittal (Exhibit A) with an authorizing and binding signature for the bid.

- **Key Personnel List – Exhibit B**: Provide the name, title, mailing address, telephone number and e-mail address of the people who will function as the Town's primary contact and back-up contact person for this specific project.

- **Not to Exceed Fee Bid Forms – Exhibit C**: The proposer shall provide a Not to Exceed Fee Bid Form for each project milestone as defined within the scope of work. The not to exceed bid must be on the form provided as Exhibit B with the supporting documentation requested on the form.

- **Statement of Exceptions to RFP requirements**: Provide a detailed description of any exceptions taken to the requirements of this request, including the Town Standard Terms and Conditions in Section 3. Exceptions shall be referenced to the applicable section/sub-section numbers. Any other departures from the Town's request are to be identified and failure to do so shall make the Bid non-responsive. This statement is to be submitted on the bidder's own letterhead.

1.07 ITEMS THAT DISQUALIFY A VENDOR IMMEDIATELY.

- Late Bids.
- Incomplete or non-responsive Bid.

1.08 EVALUATION CRITERIA: The selection committee will evaluate each Bid submitted based on the firm's response to the scope of services, engineering fee, proposed schedule. The previous RFQ process will be utilized to assess each firms' qualifications, experience, familiarity, clarity and documented successful completion of design and installation of similar projects.

After receipt and review of the written Bids, the Town reserves the option to interview the top two firms proposing and have seek clarifications submitted in writing prior to making a final decision.

Evaluation Criteria				
Item	**Description**	**Possible Points**	**Multiplier**	**Maximum Points**
1	Response, Fee & Schedule	100	0.50	50
2	Qualifications Score	100	0.50	50
3	Local Vendor Credit	5	1.0	5
Total Possible Points				**105**

1.09 MISCELLANEOUS ITEMS:

All Consultants submitting a Bid will be notified, upon final determination by the Town of the consultant selected to perform the requested work.

All work and materials used in all task shall be completed in accordance with all applicable Town, State and Federal Ordinances, Rules, Regulations, and Specifications, and reasonable scheduling established by the Town.

SECTION 2 – SCOPE OF PROJECT

2.01 PROJECT DESCRIPTION: • The Town of Hartford is pursuing the replacement of approximately 17,660 feet of water main in the Hartford water system. This construction cost and construction oversight cost are expected to be funded either through the Vermont Drinking Water State Revolving Fund (DWSRF) or the Vermont Bond Bank's Pooled Loan Program.

Preliminary engineering, final engineering, and permitting services solicited under this request for bids is to be locally funded. Engineering and permitting activities shall be organized, and costs quantified to facilitate accounting for work being done for the Hartford water system (WSID 5319). The project is anticipated to consist of improvements to the following work zones. Each proposer shall identify and develop a scope of services necessary to complete each zone requested:

Work Zone #1: Install 850 feet of 12" ductile iron water main or equivalent on Chestnut Street and Norwich Avenue from Cranberry Lane to Gillette Street to replace an existing 6" A.C. water main.

Work Zone #2: Install 850 feet of 8" ductile iron water main or equivalent on Gillette Street from Hartford Avenue through Norwich Avenue to the railroad crossing to replace an existing 8 A.C. water main.

Work Zone #3: Install 3,900 feet of 8" ductile iron water main or equivalent along Hartford Avenue from Chestnut Street to Chandler Road to replace an existing 8" A.C. water main.

Work Zone #4: Install 275 feet of 1" PVC water main or equivalent along Lexington Avenue from Locust Street to Division Street to replace an existing 1" G.I. main.

Work Zone #5: Install 965 feet of 2" PVC water main or equivalent along Horseshoe Avenue from Hartford Avenue to Hartford Avenue to replace existing 2" G.I. water main and 1" C.

Work Zone #6: Install 1,040 feet of 8" D.I. water main or equivalent along Manning Drive from Hartford Avenue to end to replace existing 6" C.I. water main and install 305' of 1.5" PVC along Sherman Drive to replace existing 1" C. water main.

Work Zone #7: (Design & Permitting Complete – Construction Services Only) Install 350 feet of 8" D.I. water main or equivalent along South Street from C Street to James Street to replace existing 2" G.I. water main and install 450' of 3" PVC along James Street to replace existing 1" water main.

Work Zone #8: Install 650 feet of 8" D.I. and 2" PVC water main or equivalent along C Street from South Street to end to replace existing 1" water main.

Work Zone #9: Install 450 feet of 2" PVC water main or equivalent along Kriskarli Drive from James Street to end to replace existing 1" water main.

The general locations of the improvements are shown on Sheets 1, 2 and 3 of Exhibit D.

2.02 Scope of Work: The project is anticipated to consist of the following requirements. Each proposer shall identify and develop a scope of services necessary to complete each segment described above.

Task #1 Preliminary (30%) Design: The consultant shall prepare Preliminary Design documents which shall include (but not limited to) the following items:

1. Kick-Off Meeting: The consultant shall coordinate a meeting with all key employees, assigned Town staff, and other entities as may be appropriate. The meeting is intended to review the project requirements, schedule, key milestones, deliverables, project management protocols, data collection, project information, and to set times and dates for upcoming meetings and activities. The consultant shall provide meeting notes within 24 working hours of the meeting for all to review and comment before finalizing.

2. Environmental Desktop Mapping: The consultant shall perform a desktop analysis and mapping exercise to determine the potential for wetlands, special flood hazard areas, river management corridors, riparian buffers, or any other feature that may impact the final design plans. Any further services deemed necessary shall be addressed in the form of an amendment prior to commencing Task 2.

3. Topographic Survey Services: The consultant shall provide a survey of existing conditions showing all elevations, observable features (e.g., edge of road, walkways, buildings, trees, valves, catch basins, and manholes with inverts, etc.) and underground utility locations. The engineer shall coordinate with utility owners to have underground utilities marked out prior to the survey. The Department of Public Works can mark water valves, sewer manholes and drain structures at the engineer's request. The consultant shall coordinate access to private residences as needed. The survey shall be done in VT State Plane Coordinates and on the NAD83 elevation datum to be compatible with the Town's CAD system. The consultant is recommended to utilize a private utility locating service for buried lines to expedite the survey preparation and accuracy within their proposed budget. Preliminary data such as available Lidar, record drawings, and aerial photographs may be used in the preliminary design phase to expedite Task #1 if deemed appropriate.

4. Boundary Survey Services: The consultant shall delineate the limits of any involved right-of-way (ROW), utility easement, and any possible prescriptive easements on the plan. Preliminary or apparent ROW and easement mapping may be utilized to expedite Task #1 if deemed appropriate.

5. Soil Borings: The consultant should assume no relevant information about the presence of ledge within the project's alignments is currently available. The consultant shall make recommendations for subsurface investigations and include them within the scope of services as a reimbursable expense.

6. Other Utilities: The consultant shall coordinate with overhead and underground utility providers to determine anticipated requirements for the relocation of any utilities as needed.

7. Initial Evaluation: The consultant shall evaluate the potential water main routes and make recommendations for the most appropriate horizontal alignment and replacement method for each segment. The recommendations shall take all known factors into consideration, including but not limited to existing right of ways, impacts on other infrastructure, protection from floods, impacts on environmental features, asbestos, constructability, and anticipated cost. Acceptance of recommendations by the Department of Public Works is required prior to commencing additional tasks.

8. Governmental Coordination: The consultant shall coordinate with all appropriate governmental agencies to determine and prepare to address any possible permitting requirements.

9. 30% Plans: The consultant shall develop (30%) preliminary plans of the recommended improvements for use in meetings, presentations, and determining likely cost.

10. Opinion of Cost: The consultant shall provide an opinion of probable cost based upon the preliminary design plans and profiles organized by the specification section. In addition, the itemized cost estimate should be arranged by unit operation and process component with an estimated construction grant/loan eligibility breakdown. Provide the Town with this itemized estimate of construction along with an estimate of the Total Project Costs including construction, engineering, contingencies, and other project related costs.

11. Required Easements: The consultant shall identify any anticipated temporary or permanent easements required to implement the plan for use in outreach.

12. 30% Review Meeting: The consultant shall schedule a Preliminary (30%) design completion meeting. The meeting will be attended by all key employees and assigned Town staff. The meeting is intended to discuss the project and define all project criteria. The consultant shall provide an agenda for the meeting and prepare and distribute written minutes of the meeting for review and comment by all attendees.

13. Priority List: The consultant shall provide a Drinking Water State Revolving Fund Priority List application to file with the State of Vermont by December 31st, 2023.

14. Environmental Report/Environmental Information Document: The consultant shall provide an environmental review in accordance with the State Environmental Review Process (SERP), as adopted in June 1997 and revised June 2008.

Task #2 Permit (90%) Design: The consultant shall prepare Permit Design documents which shall include (but not limited to) the following items:

1. 90% Plans, Profiles & Details: The consultant shall advance preliminary plans to (90%) permit plans, Profiles, and Specifications incorporating any requirements resulting from the 30% Review Meeting. These plans are to be reviewed and approved by the Town prior to submission to appropriate agencies.

2. Relocation Orders: The consultant shall coordinate with overhead and underground utility providers for planning and scheduling the relocation of any utilities as needed.

3. Easements: The consultant shall define, map, and aid with obtaining any temporary or permanent easements required to implement the plan.

4. Opinion of Cost: The consultant shall update the opinion of probable cost based upon the permit plans, profiles, details, and specifications organized by the specification section. In addition, the itemized cost estimate should be arranged by unit operation and process component with an estimated construction grant/loan eligibility breakdown. Provide the Town with this itemized estimate of construction along with an estimate of the total project costs including construction, engineering, legal, contingencies, and other project related costs.

5. Final Design Basis: The consultant shall develop a final design basis with all necessary calculations, including all necessary works sheets and narratives required for permitting.

6. Permit Applications: The consultant shall develop a permit application for a Construction Permit as issued by the Drinking Water and Groundwater Protection Division, Stormwater Permits as issued by the Watershed Management Division, Section 1111 Permit as issued through the Vermont Agency of Transportation, and any other permits necessary.

Task #3 Final Design (100%), Construction Documents, and Bid Specifications: The consultant shall prepare Final Design, Construction Documents and Bid Specifications, which shall include (but not limited to) the following items:

1. Final Documents: The consultant shall provide final design plans, details, specifications, special provisions, and construction estimates suitable for bidding purposes. The front-end documents that shall define the agreement for the construction activities shall use the Engineers Joint Contract Documents Committee's EJCDC 2018 Version format as amended for the State Revolving Fund Loan program.

Task #4 Loan and Grant Assistance: The consultant shall allocate time to assist the town with identifying, determining, and applying for the appropriate method of financing including (but not limited to) the following items:

1. Drinking Water State Revolving Fund (DWSRF): The consultant shall help with seeking a construction loan (Step 3 Loan) including outreach to loan officials, maintaining the projects priority listing and completion of applications, and supporting documents.

2. Other Funding Sources: In leu of a DWSRF loan the consultant shall help with seeking a bond from the Vermont Loan Bank's pooled bond program or other sources such as the USDA Rural Development Loan Program.

3. Public Outreach: The consultant shall assist Department of Public Works staff with presenting funding options to the Selectboard and public at regularly scheduled Selectboard meetings, budget meetings, and on town meeting day for up to five meetings.

Task #5 Construction and Post Construction Services: The town shall conduct a separate request for bids related to construction and post construction services.

2.03 Pricing Structure. Prices proposed will remain firm for acceptance within **180** calendar days after the RFP closing date.

The bid and cost structure should be submitted to include the following:

1. Provide a not to exceed fee for hourly and reimbursable fee services for each task (incremental design phases) for each construction zone with a total estimated fee on Exhibit C – Not to Exceed Bid Form. The project has been broken into two phases for budgeting purposes.

2. Provide a cost summary including the expected hours and hourly rates for all staff members and any subcontractors to be utilized for this project along with the anticipated reimbursable quantities and rates.

3. Bidders are responsible for ensuring that the bid is adequate to achieve the goals of the project. You may submit a letter describing any recommendations or alternative methods you are proposing to accelerate the project or reduce costs.

SECTION 3 – REQUIREMENTS AND CONDITIONS FOR ALL PROPOSERS

3.01 TAX EXEMPTION: All items purchased under this contract will be exempt from the State of Vermont Sales Tax as provided for in 32 V.S.A. § 9701(5); § 9743(1)-(3). Blanket Certification of Exemption Forms will be furnished to the Proposer by the Finance Division.

3.02 PROPOSER AFFIDAVIT: If the successful proposer should be a corporation not incorporated under the laws of the State of Vermont, a certificate from the Secretary of State showing the rights of the successful proposer to do business in the State of Vermont shall be furnished. Each proposer is required to submit with their bid, an Affidavit stating that neither the proposer nor agents thereof, nor any other party of the proposer has paid or agreed to pay directly or indirectly, any person, firm or corporation, any money or valuable consideration for assistance in procuring or attempting to procure the contract herein referred to, and further agreeing that no such money or reward will hereafter be paid.

3.03 PROPOSER'S FINANCIAL OBLIGATION TO THE TOWN: No bid may be accepted or contract awarded to any person, firm or corporation that is in arrears or in default to the Town, or that is a defaulter of surety or otherwise upon any obligation to the Town, or has failed to perform faithfully any previous contract with the Town.

3.04 PROPOSER'S INCURRED COSTS: Each proposer shall be responsible for all costs incurred in preparing a response to this RFP. All materials and documents submitted by the proposer in response to this RFP shall become the property of the Town, and shall not be returned. Respondents selected for further negotiations, as well as the proposer ultimately selected to enter into a contractual agreement with the Town, shall be responsible for all costs incurred by it during negotiations.

3.05 STANDARD AGREEMENT TERMS FOR PROFESSIONAL SERVICES

(standard terms subject to change by the Town subject to change prior to the award of the contract.)

ARTICLE 1 - TERM

The Agreement shall commence upon execution by the Town and shall terminate upon expenditure of all funds provided herein or on June 30th, 2025, whichever date is earlier.

ARTICLE 2 - SERVICES TO BE PERFORMED BY CONSULTANT

Consultant shall provide all services necessary to complete the Services that are described in Section 2, Scope of Services, which is incorporated herein by reference.

ARTICLE 3 - COMPENSATION

Upon receipt, review, and acceptance of an invoice by the Department of Public Works it will be forwarded to the Finance Department where the standard terms of payment will follow the most current Town of Hartford Purchasing Policy and Procedure as approved by the Selectboard.

ARTICLE 4 - TOWN'S RESPONSIBILITIES

The Town will furnish Consultant, at no cost or expense, all reports, records, data that might be necessary or useful to complete the Services required under this Agreement.

ARTICLE 5 - STANDARD OF CARE

The consultant shall exercise the same degree of care, skill, and diligence in the performance of the Services as is ordinarily possessed and exercised by a professional under similar circumstances. Consultant shall have no liability for defects in the Services attributable to Consultant's reliance upon or use of data or other information furnished by the Town or third parties retained by the Town

If, during the one year period following completion of the Services, it is shown there is an error in the Services caused by Consultant's failure to meet such standards and Town has notified Consultant in writing of any such error within that period, Consultant shall perform, at no additional cost to Town, such Services within the original Project as may be necessary to remedy such error.

ARTICLE 6 - INDEMNIFICATION

The consultant shall indemnify and defend the Town and its elected officials, officers, employees and agents from and against all claims, losses, damages, and expenses (including reasonable attorneys' fees) of whatsoever kind and nature, to the extent that such claims, losses, damages, or expenses are caused by or arise out of the performance or non-performance of this Agreement and/or the acts, omissions, or conduct of Consultant and its agents, employees, contractors, sub-contractors and representatives in undertaking and performing the Services. This Article shall survive early termination or expiration of this Agreement.

ARTICLE 7 - INSURANCE

During the term of this Agreement, Consultant shall maintain, at its sole cost and expense, no less than the following insurance issued by an insurance company authorized to conduct business in the State of Vermont and having an "A" rating or better:

(1) General Liability Insurance, having a combined single limit of $2,000,000 for each occurrence and $2,000,000 in the aggregate.
(2) Automobile Liability Insurance, having a combined single limit of $1,000,000 for each person and $1,000,000 for each accident.
(3) Employers' Liability Insurance, having a limit of $500,000 for each occurrence.
(4) Professional Liability Insurance, having a limit of $1,000,000 annual aggregate.
(5) Consultant shall maintain errors and omissions insurance in the amount of $1,000,000.00.
(6) Consultant also shall maintain Workers' Compensation Insurance in such amounts as required by law for all employees, and shall furnish to the Town evidence of same.

No warranty is made that the coverages and limits listed herein are adequate to cover and protect the interests of the Consultant for the Consultant's operations. These are solely minimums that have been assigned to this project and must be met to protect the interests of the Town.

Current certificates of insurance for all policies and concurrent policies required to be maintained by Consultant pursuant to this Article shall be furnished to the Town. All such insurance policies, excluding Professional Liability Insurance, shall name the Town, its elected officials, officers, agents, employees, and volunteers as additional insureds, but only to the extent of the extent of the policy limits stated herein. All policies of insurance required hereunder shall contain a provision requiring a minimum of thirty (30) days advance written notice to the Town in the event of cancellation or diminution of coverage.

ARTICLE 8 - OWNERSHIP OF DOCUMENTS AND INTELLECTUAL PROPERTY

Documents and reports prepared by the consultant as part of the Services shall become the sole and exclusive property of the Town upon payment, except as otherwise provided in this Agreement. Consultant shall have the unrestricted right to their use.

Consultant shall retain its rights in pre-existing and standard scripts, databases, computer software, and other proprietary property. Intellectual property that is not specifically designed or created exclusively for the Town in the performance of this Agreement shall also remain the intellectual property of Consultant.

ARTICLE 9 - TERMINATION

This Agreement may be terminated by the Town upon written notice in the event of substantial failure by the consultant to perform in accordance with the terms of this Agreement. Consultant shall have fifteen (15) calendar days from the date of the termination notice to cure or to submit a plan for cure acceptable to the other party.

The Town may terminate or suspend performance of this Agreement for the Town's convenience upon thirty (30) days prior written notice to Consultant. In the event of termination by the Town hereunder, the Town will pay Consultant for Services actually provided up to the date of termination.

ARTICLE 10 - STANDARD TERMS

A. DELAY IN PERFORMANCE

Neither the Town nor Consultant shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Agreement, such circumstances include, but are not limited to, abnormal weather conditions; floods; earthquakes; fire; epidemics; war, riots, and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage; judicial restraint; and inability to procure permits, licenses, or authorizations from any local, state, or federal agency for any of the supplies, materials, accesses, or services required to be provided by either the Town or Consultant under this Agreement, provided the aforementioned circumstances are not due to the negligence or fault of the asserting party or any of its agents, employees, contractors, sub-contractors and/or representatives.

Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance and any effects on the project's time-line.

B. GOVERNING LAW AND VENUE

This Agreement shall be governed by and construed in accordance with the laws of the State of Vermont, without giving effect to the principles thereof relating to conflicts or choice of laws. Any arbitration, litigation or other legal matter regarding this Agreement or performance by either party must be brought in a court of competent jurisdiction in Windsor County, Vermont.

C. COMMUNICATIONS

Any written communication or notice required or permitted by this Agreement shall be made in writing and shall be delivered personally, sent by express delivery, certified mail or first class U.S. mail, postage pre-paid to the address specified below:

Company Name: _____

Address:_____

Town, State Zip Code:_____

Attention:_____

Title:_____

Nothing contained in this Article shall be construed to restrict the transmission of routine communications between representatives of Consultant and the Town.

D. EQUAL EMPLOYMENT OPPORTUNITY

Consultant shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, ancestry, national origin, place of birth, age, marital status, or handicap with respect to employment, upgrading, demotion, transfer, recruitment or recruitment advertising, lay-off, termination, rates of pay or other forms of compensation, or selection for training, including apprenticeship.

It is expressly agreed and understood that State of Vermont Title 21: Labor, Chapter 5: Employment practices, Sub-Chapter 6: Fair Employment Practices, §495. Unlawful employment practice constitutes a material condition of this Agreement as fully and as if specifically rewritten herein and that failure to comply therewith shall constitute a breach thereof entitling the Town to terminate this Agreement at its option and may bar Consultant from receiving future Town contracts.

E. WAIVER

A waiver by the Town or Consultant of any breach of this Agreement shall be in writing. Such a waiver shall be effective only in the specific instance and for the specific purpose for which it is given and shall not affect the waiving party's rights with respect to any other or further breach.

F. SEVERABILITY

The invalidity, illegality, or unenforceability of any provision of this Agreement or the occurrence of any event rendering any portion or provision of this Agreement void shall in no way affect the validity or enforceability of any other portion or provision of this Agreement. Any void, unenforceable, invalid or illegal provision shall be deemed severed from this Agreement, and the balance of this Agreement shall be construed and enforced as if this Agreement did not contain the particular portion or provision.

G. INDEPENDENT CONTRACTOR

By executing this Agreement for professional services, Consultant acknowledges and agrees that it will be providing services to the Town as an "independent contractor". As an independent contractor for the Town, Consultant shall be prohibited from representing or allowing others to construe the parties' relationship in a manner inconsistent with this Article. Consultant shall have no authority to assume or create any obligation on behalf of, or in the name of the Town, without the express prior written approval of a duly authorized representative of the Town.

Consultant, its employees and any persons retained or hired by Consultant to perform the duties and responsibilities under this Agreement are not Town employees, and therefore, such persons shall not be entitled to, nor will they make a claim for, any of the emoluments of employment with the Town of Hartford. Further, Consultant shall be responsible to withhold and pay, or cause such agents, contractors and sub-contractors to withhold and pay, all applicable local, state and federal taxes. Consultant acknowledges its employees are not public employees for purposes of Vermont Municipal Employees Retirement System ("VMERS") membership.

H. ASSIGNMENT
Consultant shall not assign any rights or duties under this Agreement without the prior written consent of the Town. Unless otherwise stated in the written consent to an assignment, no assignment will release or discharge the assignor from any obligation under this Agreement. Nothing contained in this Article shall prevent Consultant from employing independent Contractors, associates, and subcontractors to assist in the performance of the Services.

I. THIRD PARTY RIGHTS
Except as expressly provided in this Agreement, nothing in this Agreement shall be construed to give any rights or benefits to anyone other than the Town and Consultant.

J. AMENDMENT
The parties may mutually agree to amend this Agreement. However, no such amendment shall be effective unless it is reduced to a writing, which references this Agreement, executed by a duly authorized representative of each party and, if applicable or required, approved by the Selectboard of the Town of Hartford, Vermont.

K. POLITICAL CONTRIBUTIONS
Consultant affirms and certifies that it complies with State of Vermont Title 17: Labor, Chapter 61: Campaign Finance, Sub-Chapter 3: §2941 Limitations of Contributions

L. INTEGRATION
This Agreement represents the entire and integrated agreement between the Town and Consultant. This Agreement supersedes all prior and contemporaneous communications, representations, and agreements, whether oral or written, relating to the subject matter of this Agreement.

Town of Hartford, Vermont
Department of Public Works
Request For Bids
Project No. 2023-W3
September 26th, 2023

EXHIBIT A – LETTER OF TRANSMITTAL

The undersigned hereby certifies that items furnished for this bid will be in full accordance with the applicable specifications applying thereto unless exceptions stated in the bid.

The Proposer's name and address exactly as it would appear in a contract:

Entity Name: _____

Company Headquarters Address: _____

Local Office Address: _____

Local Office Address: _____

Phone Number: _____

Proposer's E-mail Address: _____

Form of Ownership ☐ Sole Proprietorship ☐ Franchise ☐ Partnership ☐ Corporation
☐ Joint Venture ☐ LLC ☐ Other (Specify) _____

If a corporation, state of incorporation: _____

Federal Identification Number (or SSN for sole proprietorship): _____
Please include your IRS Form W9 with your Bid.

I certify the proposing entity complies with State of Vermont Title 21: Labor, Chapter 5: Employment practices, Sub-Chapter 6: Fair Employment Practices, §495. Unlawful employment practice. Yes ☐ No ☐

SIGNATURE: _____

PRINTED NAME AND TITLE: _____

By signing this page, you state that you are an authorized representative, and have reviewed and are presenting this bid on behalf of your business entity. Please continue completing this exhibit on the next page.

EXHIBIT B – Key Personnel List

Name of Proposing Company: _____

Key Personnel: Name	Title	Contact Information: telephone numbers and email address	Primary Contact YES / NO

Town of Hartford, Vermont
Department of Public Works
Professional Engineering Services
HVT DPW RFP No. 2023-W3
September 26th, 2023

EXHIBIT C – Not to Exceed Bid Form

FIRMS'S NAME: _____

Provide not to exceed cost for hourly and reimbursable fees of the task for each work zone listed below. Project costs will be paid on a time and materials basis with payments to the Consultant not to exceed this figure without justification and prior written approval of the Town of Hartford.

Work Zone	**Task 1-4** Hourly Fees	**Task 1-4** Reimbursable Fees
1	$	$
2	$	$
3	$	$
4	$	$
5	$	$
6	$	$
7	$	$
8	$	$
9	$	$
Subtotal	$	$

Task #1-4 Total Dollars:_____
(Words)

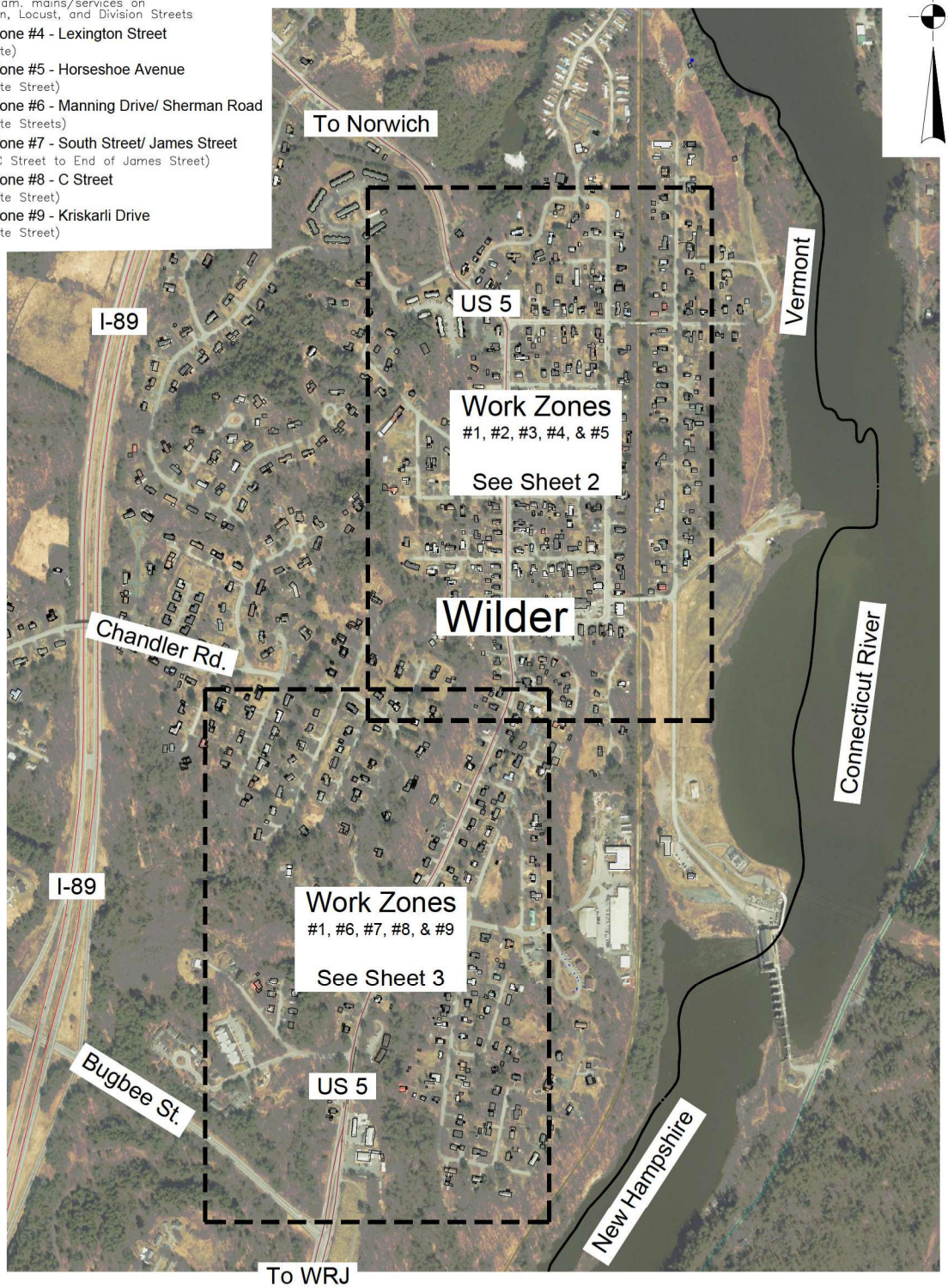
_____
(Figures)

All costs must include the consultant's anticipated labor, materials, and expenses, including, but not limited to subconsultant's cost, mileage, direct and indirect expenses. Do not include permit application fees.

Consultants are required to provide a separate man hour labor rate sheet detailing hour rate by labor class and expense categories and associated rates to be used for determining the cost of authorized work for each work zone.

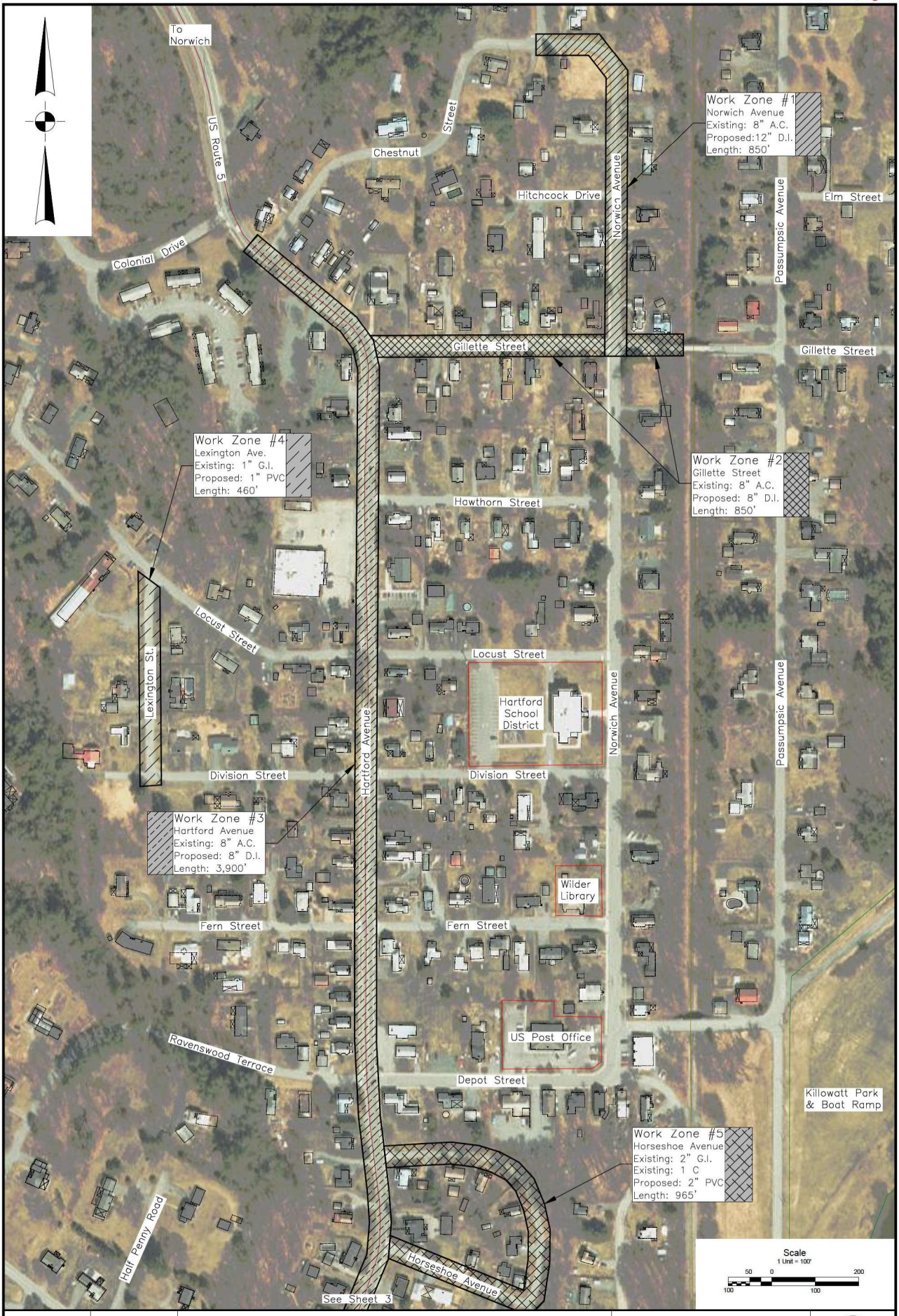
Work Zones

Work Zone #1 - Norwich Avenue
(Cranberry Lane to Gillette Street)
Work Zone #2 - Gillette Street
(Hartford Avenue to Railroad Bridge)
Work Zone #3 - Hartford Avenue
(Chestnut Street to A Street including small diam. mains/services on Hawthorn, Locust, and Division Streets
Work Zone #4 - Lexington Street
(Complete)
Work Zone #5 - Horseshoe Avenue
(Complete Street)
Work Zone #6 - Manning Drive/ Sherman Road
(Complete Streets)
Work Zone #7 - South Street/ James Street
(From C Street to End of James Street)
Work Zone #8 - C Street
(Complete Street)
Work Zone #9 - Kriskarli Drive
(Complete Street)

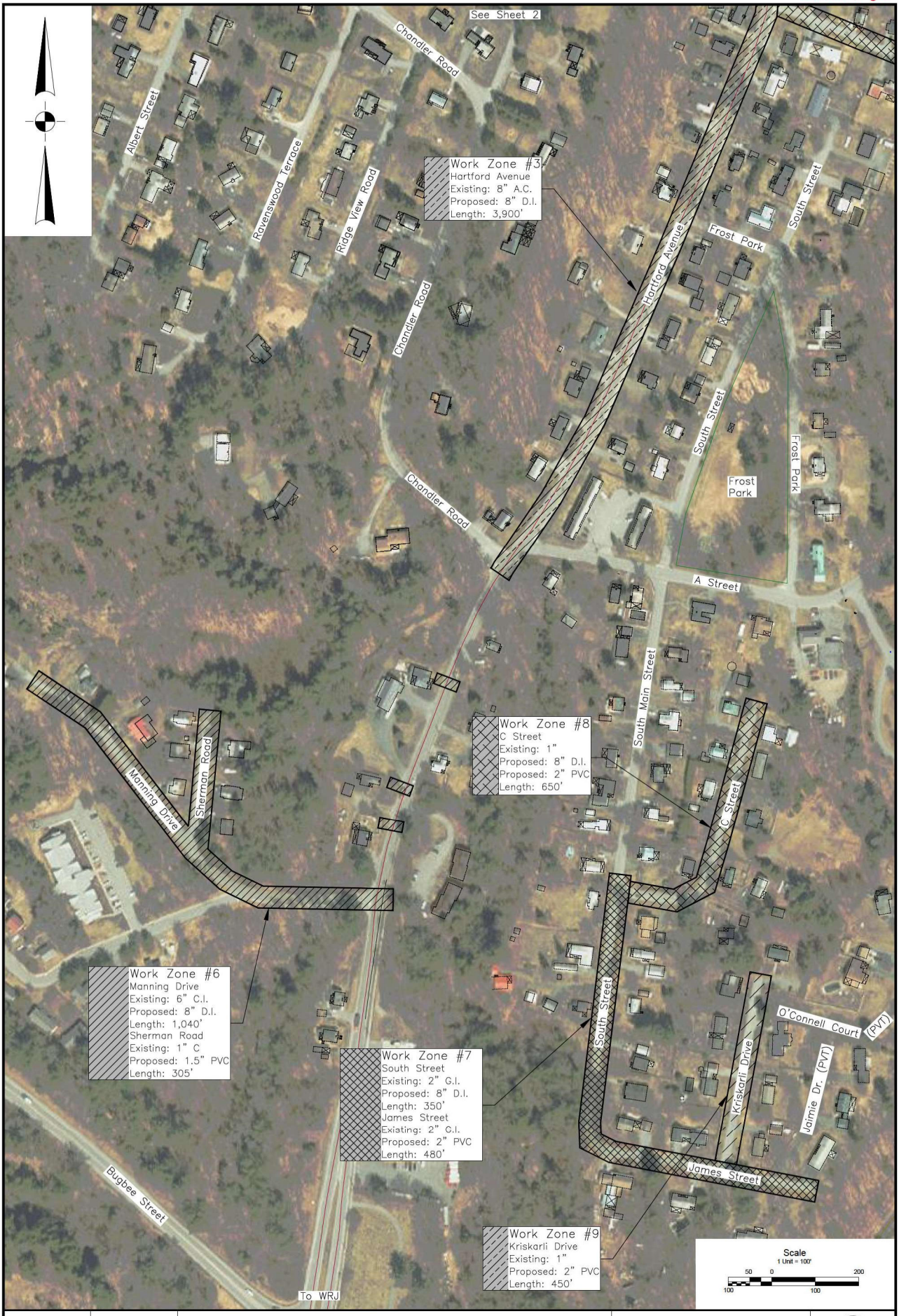


Scale
1 Unit = 300'
150 0 600
300 300

1	DRAWN BY: C.D.H.	Proposed Water Main Improvements	REVISIONS	
SHEET NUMBER	CHECKED BY:		REV. / DESCRIPTION / BY: / DATE:	
	DATE: 5/2023	Wilder Distribution Network		
	PROJ. NO. 2023-W3	Wilder - Town of Hartford Vermont		



2	DRAWN BY: C.D.H.	Proposed Water Main Improvements	REVISIONS
SHEET NUMBER	CHECKED BY:	Wilder Distribution Network Wilder - Town of Hartford Vermont	REV. / DESCRIPTION / BY: / DATE:
	DATE: 5/2023		
	PROJ. NO. 2023-W3		



3	DRAWN BY: C.D.H.	Proposed Water Main Improvements	REVISIONS
SHEET NUMBER	CHECKED BY:	Wilder Distribution Network Wilder - Town of Hartford Vermont	REV. 1 — DESCRIPTION: SHT #, STREET NAME — BY: C.D.H. — DATE: 5/25/23
	DATE: 5/2023		
	PROJ. NO. 2023-W3		

HARTFORD VERMONT

ATTENDANCE SHEET

BID/DATE: Water Mains/ 10/23/2023 @ 1pm

	Printed Name	Company	Signature
1	CHRISTOPHER HOLZWARTH	TOH	
2	KIMBERLY LOUISE BEAVEN	TOH	
3			
4			
5			
6			
7			
8			
9			
10			

Exhibit B

TOWN OF HARTFORD
171 BRIDGE STREET
WRJ, VT 05001

BID TABULATION SUMMARY
Bids Taken at the Town Manager's Office

Bid For: WATER mains
DEPARTMENT: DPW
DATE: 10/23/2023 @ 1pm
Tabulated BY: _____

	Name & Address of Bidder	Bid	BID ALT		
1	Dufresne group 5 Main St. S-200 Springfield, VT 05156	$120,000	NONE		
2	OTTER CREEK ENG. PO Box 712, 404 E main St. E. Middlebury, VT 05740	$357,595	$195,725		
3					
4					
5					
6					
7					
8					
9					

Exhibit B

AGENDA MEMORANDUM
November 28th, 2023
Town Selectboard Meeting Item: 5
Submitted by: Christopher Holzwarth, Project Manager

Subject: **Request to authorize Bryan Gazda, Director of Public Works as the Authorized Representative and Christopher Holzwarth, Project Manager, as Alternate Representative to sign FFA – Standard ARPA Grant Agreement documents related to Sewer Overflow Elimination and Abatement Grant #06140-2023-ARPA-CSO-05 within the Town of Hartford.**

Background: As you may recall, the board previously approved contracting A+E Engineers (A+E) to develop a Long-Term Combined Sewer Overflow (CSO) Plan to comply with 1272 Order Permit #3-1225. The work was funded utilizing a planning loan from the Clean Water State Revolving Fund (CWSRF), this loan included 100% reimbursement.

The board subsequently approved contracting with A+E Engineers to provide the preliminary engineering services required by the Long-Term Plan as an Addendum to the plan and to assist in seeking ARPA/CWSRF funding for the necessary improvements. The additional services were funded utilizing an amendment to the existing planning loan with 100% reimbursement.

A final draft of the preliminary engineering efforts entitled "Hartford CSO Abatement Addendum Report" dated October 2023 is attached as Exhibit A. The appendices of the report consisting of figures, site plans, the 1272 Order for Hartford WRJ, construction cost estimates, the environmental report, and soil boring logs which are available upon request have been omitted for purposes of brevity.

The Town received a draft ARPA grant agreement totaling $200,000 from the Vermont Agency of Natural Resources to be utilized towards Phase 1 of the abatement efforts. Phase 1 is currently estimated at $215,000 leaving an anticipated $15,000 shortfall to be locally funded from reserves. The draft grant agreement is attached as Exhibit B.

Phase 2 is scheduled for construction in 2025 as agreed upon by the State of Vermont and consists of much more difficult separation efforts along Maple Street in the vicinity of the Hartford post office. The Town is actively reviewing the project, alternative design options, and potential funding sources for this phase.

Discussion: Board approval is required to formally appoint Bryan Gazda, Director of Public Works, and Christopher Holzwarth as Authorized Representatives for the grant agreement.

Impact: The estimated project cost for phase 1 is $215,000; the 100% reimbursable loan amount is $200,000 leaving an anticipated shortfall of $15,000 to be paid as part of a capital project for Fund 60.

Recommendation: Appoint Bryan Gazda, Director of Public Works as the primary Authorized Representative to sign FFA – Standard ARPA Grant Agreement, and Christoper Holzwarth, as alternate Authorized Representative to sign any necessary documents related to Sewer Overflow Elimination and Abatement Grant #06140-2023-ARPA-CSO-05 within the Town of Hartford.

Aldrich + Elliott
WATER RESOURCE ENGINEERS

TOWN OF HARTFORD, VERMONT

Hartford CSO Abatement Addendum Report

RF1-271-1.0

October 2023

Final Draft

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6 Market Place, Suite 2 | Essex Junction, Vermont 05452 | TEL (802) 879.7733 | AEENGINEERS.COM

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APPENDICIES

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B Site Plans
C 1272 Order for Hartford WRJ
D Construction Cost Estimates
E Environmental Report
F Soil Boring Logs

FIGURES

1 - Location Plan

1. PROJECT PLANNING

The purpose of this report is to amend the information provided in the Town of Hartford Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) in order to fulfil the requirements of a preliminary engineering report (Step I) for a series of catch basin separation projects around the Town. Evaluation of improvements are required by the Town's most recent 1272 order, found in **Appendix C**. To expedite the process of design and implementation, site survey and predesign services were also included underneath the contract amendment to the original CSO Long Term Control Plan (LTCP) for the Town of Hartford.

2. EXISTING FACILITIES

The sewer collection system of the Hartford White River Junction (WRJ) area can be found in Figure 1 in Appendix A of the original LTCP. Descriptions of the drainage areas, infrastructure, pollutant loads, problems within the sewer system, and existing wastewater treatment facility (WWTF), green stormwater infrastructure (GSI) and receiving water information can also be found in the original LTCP.

During the preparation of the LTCP, a number of catch basins were identified as potential inlets to the sewer collection system. These basins were field verified during the preparation of the LTCP via dye and smoke testing. These catch basins are summarized in Table 2.1.

Table 2.1
Catch Basins Tested in Preparation of LTCP

Street Address	Connected to Sewer (Y/N)	Notes
350 Passumpsic Ave	Y	Basin on edge of road. Receives sheet flow from two properties.
1474 Taft Ave	Y	Yard basin in low point in yard.
1533 Hartford Ave	N	Catch basin on edge of road.
43 Bullard St	Y	Three basins connected to sewer system. Also takes inflow from an upstream culvert.
43 Winter St	Y	Small basin at edge of road.
329 Lower Hyde Park	Y	Small yard drain connected into sewer located at bottom of driveway.
1217 Maple St	Y	Three catch basins located along edge of road identified to be connected to downstream SMH. Existing piped connection between pipes likely also has sewer services tied in.

Table 2.1 (Continued)
Catch Basins Tested in Preparation of LTCP

37 Highland Ave	NA	Identified basin was determined to be located inside of school greenhouse in slab floor. Recommended to be blocked off, but not contributing inflow.
2 Chambers Lane	Y	Small basin located in depression off shoulder of road. Appears to receive flow from drainage between mobile homes.
151 Gates Street	Y	Small 12" circular grate between sidewalk and parking lot.
108 Latham Works Lane	NA	Identified as connected to sewer from State mapping. Smoke testing inconclusive. Basin located at top of driveway for residence in dirt driveway. Basin was mostly buried during testing and appeared to be taking very little flow.

Overall, it was determined through a variety of disconnection methods all of the catch basins as identified as connected to the sewer collection system could be disconnected. These projects were developed as part of the LTCP as a recommended CSO abatement alternative. The locations of these projects are shown on **Figure 1**, found in **Appendix A**.

The LTCP recommended the disconnection of the identified catch basins as these projects would be completed within the Town ROW and would be eligible for funding. The main source of inflow in Hartford to the sewer collection system is a number of roof drains connected in the downtown core. These roof drains have been inventoried and the Town continues to work with private property owners to facilitate disconnections as opportunities arise.

Thus, while the disconnection of the basins identified in this report are the last remaining surface inlets to the sewer collection system, it should be noted that at this point the Town of Hartford will still be operating a combined sewer system. Further monitoring of sewer levels has been recommended, as the premature blocking of existing points of relief (CSO points) could put property at risk.

3. NEED FOR PROJECT

CSOs pose a threat to water quality and to protect public health and aquatic resources. It is necessary to control the pollution loading from these overflows or remove the possibility of overflow all together. From 2013 – 2023 there have been 5 dates where a CSO discharge event occurred, 4 of which effected 2 outfall locations. See Table 4.1 in the original LTCP for a more detailed summary of the CSO discharge events. The Town continues to provide annual updates on the status of overflows and updates on abatement projects.

The frequency of these CSO discharge events has been low, but there is still the risk associated with the remaining sewage component of the discharge if future overflows occur. This could be harmful to aquatic life and public health due to the discharge of untreated sewage into the receiving waters, which may have impacts such as higher levels of algae and/or plant growth, excessive trash or rags, fish kills, and/or oil sheens. This project will look at alternatives to reduce or eliminate this threat posed by CSOs.

4. Evaluation of Alternatives

4.1 Alternative No. 1 – Connect to Existing Storm Infrastructure

Identified catch basins in this report are currently piped to discharge into the municipal sewer system. In areas where there is existing storm infrastructure, connection to this infrastructure is a preferred means of disconnection. To facilitate these connections additional linear footage of stormwater piping and surface disturbance is often required.

Table 4.1 – Technical Analysis (Alternative No. 1)

Advantages	Disadvantages
- Utilizes existing infrastructure and outfall locations.	- Can require significant extension of conveyance piping. - Increased costs for additional surface restoration. - Increasing stormwater flow contributions to receiving bodies.

4.2 Alternative No. 2 – Installation of Infiltration Basins

The installation of new infiltration basins involves the removal of the existing basin and replacing the structure with a new structure capable of infiltrating collected flow into the surrounding soil. This enables the connection to the sewer system to be capped, eliminating the flow contribution. Therefore, to pursue this alternative, the project site requires suitable subsurface conditions capable of infiltrating collected flow.

Table 4.2 – Technical Analysis (Alternative No. 2)

Advantages	Disadvantages
- Allows for disconnections where existing catch basins cannot be rerouted to existing drainage infrastructure. - Limited surface disturbance due to decrease	- Requires favorable subsurface conditions. - Larger structure. - Increased operations and maintenance costs for cleaning.

4.3 Alternative No. 3 – Do Nothing

Leaving the existing basins connected to the sewer collection system would be the "Do Nothing" approach. This approach will continue to put the Town in violation of their 1272 order, and is therefore not considered for further evaluation.

Table 4.3 – Technical Analysis (Alternative No. 3)

Advantages	Disadvantages
- Existing basins will continue to provide a drainage solution for their respective catchments.	- Collected stormwater flow will continue to enter the sewer collection system. - Puts Town in violation of their 1272 order.

5. SELECTION OF ALTERNATIVES

5.1 Life Cycle Cost Analysis

The expected life of new stormwater piping and precast concrete structures is 80+ years. As the existing piping or structures need to be replaced, and there is no salvage value to the existing infrastructure a lifecycle cost analysis was not performed. Infiltration basins require additional maintenance to insure performance. These basins are only recommended in areas where other alternatives were not practical or cost effective.

5.2 Non-Monetary Factors

All disconnections will result in additional stormwater needed to be discharged into receiving water bodies or infiltrated into the ground water table.

5.3 Recommended Alternative

Recommended alternatives vary by location and are provided in Section 6 below.

6. PROPOSED PROJECT

6.1 Project Description

6.1.1 General

The proposed project consists of a variety of catch basin disconnections at multiple locations. Disconnection via infiltration, a preferable approach for basins with limited drainage areas, was evaluated at each location via subsurface investigation. A copy of the subsurface logs are included as **Appendix F**. A brief summary of each abatement project by phase is shown in Table 6.1 and then discussed in the following narratives.

Table 6.1
Proposed Project Location Summary

Phase	Location	Proposed Project
1	Hartford Ave	New infiltration basin
1	Bullard Street	New storm line
1	Passumpsic Ave	New infiltration basin
1	Winter Street	New infiltration basin
1	Lower Hyde Park	New infiltration basin
2	Maple Street	New sewer main and storm outfall

6.1.2 Phase 1

Hartford Ave: One basin is tied into the sewer collection system at this location. However, as confirmed with smoke testing work in the field, there is a storm pipeline that runs from the catch basin in front of 1533 Hartford Ave, under the road and discharges at the intersection of Hartford Ave and Chandler Road. The existing grades make this connection not feasible, so an infiltration basin is recommended as shown on the preliminary design on **Drawing 4** in **Appendix B**.

Bullard Street: The existing catch basin will be replaced and a new storm drain will be installed in the southern shoulder of Bullard Street as shown on **Drawing 7** in **Appendix B**. After the intersection with Lily Pond Road, the new storm drain line will head south and eventually tie into an existing catch basin. In total, 325 LF of new 15" storm drain will be installed and the existing connection into the sewer line will be cut and capped.

Passumpsic Ave: The existing catch basin will be removed, and replaced with an infiltration basin as shown on **Drawing 3** in **Appendix B**. Given the proximity to the existing roadway and lack of drainage infrastructure within the project area, this is the only available alternative.

Winter Street: This project location will consist of the installation of a new infiltration basin as shown on **Drawing 8** in **Appendix A**. The existing catch basin and connection into the sewer collection system will be removed.

Lower Hyde Park: The existing catch basin will be removed, and replaced with an infiltration basin as shown on **Drawing 6** in **Appendix A**. There is not an opportunity to connect to existing storm drain infrastructure.

6.1.3 Phase 2

Maple Street: The proposed work on Maple Street is one of the larger disconnection efforts evaluated and a preliminary design is provided on **Drawing 5** in **Appendix B**. In order to provide disconnection between the existing catch basins and sewer services, a new sewer line will be constructed on the north side of Maple Street. The existing combined sewer line will be televised and all sewer services identified will be reconnected to the new sewer line. The existing combined sewer line will then be disconnected from the existing sewer collection system and a new outfall will be installed. In total, 400 LF of new sewer line and 50 LF of new storm drain line will be required to facilitate the disconnection.

6.2 Project Schedule

A tentative project schedule is presented in Table 6.2 for the CSO Separation Project. The Town is currently planning to spilt the proposed work into two separate phases to be constructed in the summer of 2024 and 2025. This will allow the scope of the first phase of work to fit allocated CSO grant ARPA funding and allow further time to determine the extents of the proposed work and availability of alternative funding for sewer and storm improvements on Maple Street.

This proposed schedule would put the Town behind schedule on their current 1272 order, found in **Appendix C**. Originally, the proposed work on Maple Street was required to be completed by end of 2024. The Watershed Management Division reviewed the proposed schedule shown in Table 6.2 and determined that the changes are acceptable as long all disconnections identified are completed prior to 2026.

The schedule for both phases of work is contingent upon obtaining required permits and securing adequate funding.

Table 6.2
Project Schedule

Projected Date		Task
2023	November 1st	Submit Draft Addendum Report
	November	State Review
	December	Submit Final Addendum Report
	January	Begin Final Design
2024	April	Bid Phase 1 Project – (All projects except Maple)
	June	Begin Construction for Phase 1
	October	Complete Construction for Phase 1
2025	April	Bid Phase 2 Project – (Maple Street)
	June	Begin Construction for Phase 2
	August	Complete Construction for Phase 2

6.3 Cost Estimates

The estimated construction cost for the Phase 1 proposed work is $129,000 (ENR 13968 = March 2024) as shown in Table 6.3. This table includes a line item for Maple Street that is not included in the proposed project. A budgetary worksheet for each project location is included as **Appendix D**. A total project cost estimate for Phase 1 is $215,000 and is summarized in Table 6.4. The total project cost estimate includes: construction, construction contingency, engineering, and other costs.

Table 6.3
Construction Cost Estimates by Location

Project Location	Estimated Construction Cost[1]
Hartford Avenue	$6,000
Passumpsic Ave	$14,000
~~Maple Street~~[(2)]	~~$130,000~~
Bullard Street	$65,000
Chambers Lane, Winter Street, and Lower Hyde Park	$44,000
Total Estimated Construction Cost – Phase 1	**$129,000**

Notes:

1. Construction cost based upon ENR 13486 (September 2023)
2. As the work on Maple Street will not be included in the proposed project for 2024, the estimated construction cost is not carried forwarded.

Table 6.4
Phase 1 - Total Project Cost Summary

Item Description	Total Estimated Cost
Construction [1]	
Catch Basin Disconnections	$129,000
Construction Subtotal	$129,000
Construction Contingency	
Construction Contingency (10%)	$12,900
Construction Contingency Subtotal	$12,900
Step I – Preliminary Engineering [2]	
Addendum Report and Predesign Services	$38,800
Step I Subtotal	$38,800
Step II - Final Design and Permitting	
Basic Services	$7,000
Special Services	$3,000
Step II Subtotal	$10,000
Step III - Construction Phase Services [3]	
Construction Services	$13,000
Construction Special Services	$7,000
Step III Subtotal	$20,000
Other Costs	
Permit Fees	$1,000
Administrative	$2,500
Other Subtotal	$3,500
Total Project Cost	$214,200
Use	**$215,000**

Notes:

1. Construction cost based upon ENR 13175 (projected for March 2024), does not include work on Maple Street.
2. Based on executed agreements.
3. Based upon State of Vermont Water Investment Division fee curves.

6.4 Next Steps

The Town of Hartford will need to approve a final design (Step 2) engineering agreement to prepare construction ready plans and specifications. The Environmental Report, included in **Appendix E**, has been signed, and submitted for State concurrence. During final design, any local permits and access easements will also need to be acquired. It is expected that a new stormwater discharge permit will be needed for the new outfall associated with the Maple Street disconnection work under Phase 2.

6.5 Project Funding

This project is eligible for ANR CSO ARPA funds. Underneath the CWSRF SFY 2023 Intended Use Plan the Town of Hartford was allocated $200,000 in CSO related funding. The Town plans to sign the grant agreement for the allocated grant. If the total project cost exceeds the grant funding of $200,000 the balance of the project would be paid out of capital reserves. A bond vote and loan via the CWSRF program is not recommended to cover the balance as the total loan amount would be minimal. A loan through the CWSRF program would also subject the project to a variety of crosscutters that are not applicable when using capital reserves or ARPA funding.

To complete the work on Maple Street it is anticipated that the Town will submit a priority list application for the next SFY 25 funding cycle.

VERMONT

Exhibit B

Vermont Department of Environmental Conservation *Agency of Natural Resources*

FFA - STANDARD ARPA GRANT AGREEMENT

1. Parties: This is a Grant Agreement between the State of Vermont, Department of Environmental Conservation (hereinafter called "State"), and the Town of Hartford with principal place of business at 171 Bridge St., White River Junction, VT 05001 (hereinafter called "Subrecipient"). It is the Subrecipient's responsibility to contact the Vermont Department of Taxes to determine if, by law, the Subrecipient is required to have a Vermont Department of Taxes Business Account Number**.**
2. Subject Matter: The subject matter of this Grant Agreement is 2023 ARPA Statewide Sewer Overflow Elimination and Abatement, pursuant to the federal American Rescue Plan Act of 2021 and the U.S. Department of the Treasury Coronavirus Local Fiscal Recovery Fund Award Terms and Conditions, attached hereto. Detailed scope to be provided by the Subrecipient are described in Attachment A.
3. Maximum Amount: In consideration of the scope of work to be performed, the State agrees to pay Subrecipient, in accordance with the payment provisions specified in Attachment B, a sum not to exceed $200,000.00. Attachment B, Payment Provision provides details on how the grantee will be reimbursed. This grant award cannot be used as match for the purpose of obtaining additional federal funds by the subrecipient without written approval from the State.
4. Procurement: The Subrecipient certifies that for any equipment, supplies, and/or services outside of their organization, that they have and will follow their procurement policy.
5. Ownership and Disposition Assets: At the end of the grant term, Subrecipient will retain any pipes, valves, pumps, tanks, or other equipment installed under the grant agreement and described in the scope of work for the same use and intended purpose as outlined in this agreement.
6. Source of Funds: ___ General _X_ Federal ___ Other

$	$200,000.00	$	Fund

   a. For grants funded with federal dollars only.

CFDA Title	Coronavirus State and Local Fiscal Recovery Fund
CFDA Number	21.027
Award Name	American Rescue Plan Act (ARPA) Vermont State Recovery Fund
Award Number	SLFRP4407
Award Year	2021
Federal Granting Agency	US Department of the Treasury
Research and Development Grant?	☐ Yes ☒ No

7. Grant Term: The period of Subrecipient's performance shall begin upon date of execution, signified by the date of signature by the State and end on September 30, 2026.
8. Amendment: No changes, modifications, or amendments in the terms and conditions of this Grant Agreement shall be effective unless reduced to writing, numbered, and signed by the duly authorized representative of the State and Subrecipient. No amendment will be considered without a detailed justification to support the amendment request. Failure to provide an adequate justification may result in the denial of the request. Any request for an amendment to this agreement must be made in writing at least 30 days prior to the end date of this agreement or the request may be denied.

9. Cancellation: This Grant Agreement may be cancelled by either party by giving written notice at least 30 days in advance.

10. Fiscal Year: The Subrecipient's fiscal year starts January 1 and ends December 31.

11. Attachments: This Grant consists the following attachments that are incorporated herein:
    Attachment A – Scope of Work to be Performed
    Attachment B – Budget and Payment Provisions
    Attachment C – Customary State Grant Provisions
    Attachment D – State Fiscal Recovery Fund (SFR) Program Assurances
    Attachment E – SFR Quarterly Project Report Template
    Attachment F – Other Provisions
    Attachment G – Terms and Conditions for Federal Subrecipients
    Attachment H – ARPA CSO Grant Post-Award Form for Project Selection

Legal Name and Unique Entity Identifier (UEI) on File with the www.sam.gov (1):

Town of Hartford	EKHJL22F6F26
Print Legal Name	UEI (2)

Did this business or organization (the legal entity to which the UEI provided belongs) receive (1) 80 percent or more of its annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?*:

☐ Yes ☒ No

If yes, please list the top five highest paid senior executive salaries that are not available to the public:

WE, THE UNDERSIGNED PARTIES, AGREE TO BE BOUND BY THIS GRANT.

STATE OF VERMONT	**SUBRECIPIENT**
By:	**By:**
_____	_____
Commissioner	**Name:** (Print) _____
Dept of Environmental Conservation	**Title:** _____
Date: _____	**Date:** _____

Attachment A
Scope of Work to be Performed

Part or All of the Scope May be Sub-Granted

1. Project Overview: This project can involve any of the following: planning, design, construction of combined sewer overflow (CSO) abatement projects found in the Long Term Control Plan (LTCP) dated May 2021 and included in the State Fiscal Year 2023 Clean Water State Revolving Fund (CWSRF) Project Priority List.

Table 1: SFR Program Information

SFR Program	Infrastructure
SFR Expenditure Category	5.4 Clean Water: Combined Sewer Overflows
SFR Project Name	Catch Basin Disconnections and Green Stormwater Infrastructure
SFR Project ID No.	ANR-6140892205-010
Primary Place of Performance	85 North Main St., Hartford, VT 05001
National Pollutant Discharge Elimination System (NPDES) Permit # (if applicable)	VT0101010
Public Water System ID # (if applicable)	N/A
Median Household Income for Service Area	$61,139.00
Lowest Quintile Income for Service Area	$12,986.00

1. Statement of Need: Sewer overflows occur in wastewater collection systems that are either co-mingled with stormwater collection systems or are subject to excessive stormwater water infiltration. During heavy rains, the additional stormwater entering the pipes can overwhelm the capacity of the wastewater facility to process the water. Abating combined or sanitary sewer overflows (jointly termed CSOs) is expensive, takes time, and typically requires multiple iterative projects before adequate abatement or elimination is achieved. Hartford's LTCP outlines a need of $255,000 to address their CSO within the sewer system.

2. Population Served: To maintain transparency and reliability, and avoid disparity, the latest census population for the municipality is reported as the "population served". The 2020 Census for the Town of Hartford is 10,686 people.

3. Scope of Work: Subrecipient shall ensure the following are completed as deemed necessary by the CSO Technical Project Manager dependent on State Revolving Fund (SRF) Project Steps to be funded with ARPA Grant dollars:
    a. **Project Selection**
        i. Select project from LTCP dated May 2021. A downloadable copy of the Subrecipient's LTCP can be found here:
        ii. https://anrweb.vt.gov/DEC/IronPIG/DownloadFile.aspx?DID=193373&DVID=0
        iii. Complete and submit the ARPA CSO Grant Post-Award Form for Project Selection (Attachment H) to identify projects selected.
    b. **Step 1 – Preliminary Engineering and Planning**

Project shall follow the CWSRF Preliminary Engineering and Planning process. Deliverables shall follow the Step 1 process outlined on the Water Infrastructure Financing Program webpage: https://dec.vermont.gov/water-investment/water-financing/srf/srfstep1
Subrecipient shall ensure the completion of the following:

i. Provide information and reports to receive Facility Plan Approval from the State.
    1. Preliminary Engineering Report (PER) or LTCP Addendum if needed
    2. Environmental Review
        a. Vermont Division of Historic Preservation Review

c. Step 2 – Final Design

Project shall follow the CWSRF Final Design process. Deliverables shall follow the Step 2 process outlined on the Water Infrastructure Financing Program webpage: https://dec.vermont.gov/water-investment/water-financing/srf/srfstep2
Subrecipient shall ensure the completion of the following:

i. Provide Design Plans and Specifications for any projects to be funded wholly or in part with these grant dollars:
    1. Meeting Agenda, Submittals, Minutes & draft construction documents
    2. Final Design Plans
        a. 30% Preliminary Alignments, Layouts, Hydraulic Profiles, Standard Notes
        b. 60% Profiles, Elevations, Completed Alignments, Layouts, and Hydraulic Profiles, Standard Details
        c. 90% Final Profiles, Elevations, Alignments, Layouts, and all Details.
        d. Final stamped and signed by a Vermont Registered Professional Engineer
    3. Technical Specifications
        a. 30% Table of Contents
        b. 60% Standard Technical Specifications
        c. 90% Specialty Technical Specifications
        d. Final stamped and signed by a Vermont Registered Professional Engineer
    4. Contract Documents
        a. 90% Draft EJCDC Front End Documents
        b. Final, documents ready to bid, complete with dates for meetings and bids coordinated and accepted by the State Construction Engineer.
    5. Project Cost Summary at 90% Design
ii. Obtain required State Permitting
iii. Final Design Plans shall be used to determine reporting metrics for construction on the ARPA CSO Grant Post-Award Form for Project Selection (Attachment H).

d. Step 3 – Construction

Project shall follow the CWSRF Construction process. Deliverables following the Step 3 process outlined on the Water Infrastructure Financing Program webpage: https://dec.vermont.gov/water-investment/water-financing/srf/srfstep2
Subrecipient shall ensure the completion of the following:

i. Progress will be tracked with quarterly grant reporting and the monthly invoicing tracked as a percentage of dollars spent.
ii. Bid project through a public bidding process using Engineers Joint Contract Documents Committee (EJCDC) 2013 or 2018 front end documents, the Vermont Bid Systems, and per Vermont SRF Guidance Document 25. https://anrweb.vt.gov/DEC/IronPIG/DownloadFile.aspx?DID=129141&DVID=0
iii. Construct the project per the plans and specifications, as submitted and approved under Step 2.
iv. Provide Project Closeout Documentation.
    1. Updated (or new if it does not exist) Operations & Maintenance Manual for CSO projects with mechanical equipment

2. Water Quality Analysis reports for projects which are directly part of a wastewater treatment facility

e. <u>Project Reporting</u>

i. During each Step, progress will be tracked on each project with submission of:

1. Ensure submission of updated ARPA CSO Grant Post-Award Form for Project Selection (Attachment H) at the onset of each new Step.
2. Ensure submission of SFR Quarterly Project Report (Attachment E)
3. Ensure submission of monthly invoicing tracked as a percentage of dollars spent

Table 1. Milestone and Deliverables schedule per identified project if more than one:

	#	Milestone	Deliverable	Due Date
Project Implementation	1	Step 1 – Preliminary Engineering and Planning	A. Submit PER or LTCP Addendum B. Submit Environmental Review	
	2	Step 2 – Final Design	A. Submit Final Design Plans and Specifications B. Submit or certify all required permitting has been obtained C. Submit EJCDC Front End Documents	
	3	Step 3 – Construction	1. Bid Phase Please submit the following items: A. Copy of Bid Advertisement B. Right-of-way (ROW) Certificate C. Copy of any Addenda D. Recommendation for Award E. Certified Bid Tab F. Updated "Vermont SRF Standard Project Cost Summary Form" with Bid Information G. Notice of Award H. Executed contract agreement with successful bidder I. Notice to Proceed J. Preconstruction Meeting and Meeting Minutes 2. Construction Phase Please submit the following items: A. Placement of Clean Water Project Sign B. Contractor's Monthly Pay Requests C. Engineer's Monthly Pay Requests D. Monthly Progress Meetings and Meeting Minutes E. Updated Monthly PCS Statement F. Any Change Orders G. Signed Substantial Completion Certificate and Punch List 3. Project Conclusion a. Submit Close-out Documents: 1. Record Drawings 2. Testing Results	

			3. Signed Release of Liens 4. Updated (or new if it does not exist) Operations & Maintenance Manual -if applicable 5. Engineer's or Designer's Installation Certification 6. Water Quality Analysis – if applicable 7. Compliance with all mitigation measures identified in the Environmental Review, permit conditions, and contract requirements 8. Balancing Change Order 9. Final Completion Certificate 10. Project Receipts Received and Approved b. Return of Clean Water Project Sign	9/30/2026
	4	Reporting-Programmatic	Attachment H – ARPA CSO Grant Post-Award Form for Project Selection	Submitted for each project at selection. An updated form shall be submitted at the onset of each step.
	5	Reporting - ARPA Quarterly Progress Tracking	SFR Quarterly Progress Report (Attachment E)	Due 5 days after the close of each quarter (December 31st, March 31st, June 30th, September 30th) for the life of the agreement

2. Results: At the completion of the projects, Subrecipient installs the projects in accordance with the approved plans and specifications, and any approved change orders or addenda. The mandatory quarterly performance will measure the following performance measures:

    1.Performance Measure: Final Designs Complete
    2. Performance Measure: Percent completion by dollars spent
    3. Performance Measure: Linear feet of pipe installed

4. Evaluation: During design, we will track progress with the quarterly reporting. During the construction phase the monthly pay requests from the contractor to the Subrecipient will show the itemized costs, which include the percent of completion by dollars spent. Based on the specific project, this will also include linear feet of pipe installed, catch basins removed from combined system, or volume of storage provided. Programmatically, we will also track the number of Long-Term Control Plan Projects completed.

5. Equity Impact: This project will help build a just, equitable, and sustainable COVID-19 recovery by assisting Hartford with the financial costs of implementing the projects in the Long Term Control Plan as required under the Hartford 1272 Order for CSO overflow events. This funding will allow for the project to be built while keeping the costs off the sewer rate payers. These efforts help to reduce pollutants in the surface waters of Vermont.

6. Reporting – Subrecipient is required to submit quarterly progress reports for the quarters ending December 31, March 31, June 30, and September 30 on a template provided by the State (Attachment E) by the 5th day after the end of each quarter.

7. Other Requirements.
    a. Subrecipient will own and operate and maintain (in good condition) the Project for its useful life (or cause it to be so operated and maintained).
    b. Subrecipient will establish, adjust and maintain rates and charges at levels adequate to maintain sufficient revenues to operate and maintain (in good condition) the Project.
    c. Subrecipient shall seek written pre-approval from the State for minor modifications to construction element locations due to variations in terrain or budget. The scope and site plans in this Agreement portray an ideal situation. Minor adjustments which result in an equivalent end product shall be allowed following State approval.
    d. When bidding contracts using Federal funds, the Subrecipient must consider applicable Federal procedures for solicitation and award and required contract clauses. The basic authority for the Federal requirements, the Federal Office of Management and Budget's "Uniform Guidance", is 2 CFR Part 200.
    https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1

Attachment B

Payment Provisions

1. This grant is a performance-based grant with cost reimbursable payment terms. Payments made to the Subrecipient by the State are based on the submittal of invoices not more than monthly and the inclusion of a date range in which activities on this grant were undertaken. Subrecipient is required to keep documentation of all expenses reported to the State on the invoice, and are required to submit those documents with each invoice. The State reserves the right to ask for expense documentation upon request. Invoices must be submitted on the Clean Water State Revolving Fund Request for Reimbursement of Expenses Form

2. The State will measure sufficient progress by examining the performance required under the workplan in conjunction with the milestone schedule, the time remaining for performance within the project period and/or the availability of funds necessary to complete the project. The State may terminate the assistance agreement for failure to ensure reasonable completion of the project within the project period.

3. Risk-Based Assessment:
   Risk Level: High

Risk Level	Monitoring Requirements
High	- Grantee is required to submit quarterly progress reports. Progress report must include: summary of progress made on deliverables within reporting timeframe, milestone status updates, technical/cost/schedule issues encountered, and work planned for next period.

   a. These monitoring requirements are required deliverables even when not listed explicitly in the deliverables table in Attachment A.

   b. If you are required to have a Single Audit , you are to report to Vermont DEC the audit, findings, Management Response Letter including corrective actions within 9 months after the end of your fiscal year.

4. Final Payment: Final payment will be paid upon receipt and satisfactory review of all deliverables, as described in the scope of work, a final financial report documenting expenditure of 100% of grant funds, and where appropriate, documentation of required match.

5. The Subrecipient shall:
   ☐ Maintain a copy of all receipts on file for review upon request by the State,
   ☒ Include a copy of all receipts for costs requested for reimbursement.
   ☐ Other:

6. Other Provisions
   a. Pre-award costs starting March 3, 2021, are allowable under this agreement as determined by the Grant Manager and as related to the scope of work in Attachment A.
   b. All invoices must be received within 90 days after the end date of this agreement. Any invoices received after 90 days may not be honored.
   c. Subrecipient is conferred blanket approval from the State to execute any subgrant or subcontracts associated with this Agreement and related amendments according to Attachment C, #19. As part of the procurement process, the Subrecipient must verify and document that none of its subcontractors/subgrantees are listed on the federal debarment list located at https://sam.gov/content/home or the State debarment list maintained by the Vermont Buildings and General Services (BGS) and located at: https://bgs.vermont.gov/purchasing-contracting/debarment. Both the name of the entity and name of the primary point of contact must be checked.

7. Payment requests must be submitted on the Payment Request Form at the following link: https://anrweb.vt.gov/DEC/IronPIG/DownloadFile.aspx?DID=169995&DVID=0

8. Submit completed forms to: anr.srfpayments@vermont.gov

ATTACHMENT C: STANDARD STATE PROVISIONS
FOR CONTRACTS AND GRANTS
REVISED DECEMBER 15, 2017

1. Definitions: For purposes of this Attachment, "Party" shall mean the Contractor, Grantee or Subrecipient, with whom the State of Vermont is executing this Agreement and consistent with the form of the Agreement. "Agreement" shall mean the specific contract or grant to which this form is attached.

2. Entire Agreement: This Agreement, whether in the form of a contract, State-funded grant, or Federally-funded grant, represents the entire agreement between the parties on the subject matter. All prior agreements, representations, statements, negotiations, and understandings shall have no effect.

3. Governing Law, Jurisdiction and Venue; No Waiver of Jury Trial: This Agreement will be governed by the laws of the State of Vermont. Any action or proceeding brought by either the State or the Party in connection with this Agreement shall be brought and enforced in the Superior Court of the State of Vermont, Civil Division, Washington Unit. The Party irrevocably submits to the jurisdiction of this court for any action or proceeding regarding this Agreement. The Party agrees that it must first exhaust any applicable administrative remedies with respect to any cause of action that it may have against the State with regard to its performance under this Agreement. Party agrees that the State shall not be required to submit to binding arbitration or waive its right to a jury trial.

4. Sovereign Immunity: The State reserves all immunities, defenses, rights or actions arising out of the State's sovereign status or under the Eleventh Amendment to the United States Constitution. No waiver of the State's immunities, defenses, rights or actions shall be implied or otherwise deemed to exist by reason of the State's entry into this Agreement.

5. No Employee Benefits For Party: The Party understands that the State will not provide any individual retirement benefits, group life insurance, group health and dental insurance, vacation or sick leave, workers compensation or other benefits or services available to State employees, nor will the State withhold any state or Federal taxes except as required under applicable tax laws, which shall be determined in advance of execution of the Agreement. The Party understands that all tax returns required by the Internal Revenue Code and the State of Vermont, including but not limited to income, withholding, sales and use, and rooms and meals, must be filed by the Party, and information as to Agreement income will be provided by the State of Vermont to the Internal Revenue Service and the Vermont Department of Taxes.

6. Independence: The Party will act in an independent capacity and not as officers or employees of the State.

7. Defense and Indemnity: The Party shall defend the State and its officers and employees against all third party claims or suits arising in whole or in part from any act or omission of the Party or of any agent of the Party in connection with the performance of this Agreement. The State shall notify the Party in the event of any such claim or suit, and the Party shall immediately retain counsel and otherwise provide a complete defense against the entire claim or suit. The State retains the right to participate at its own expense in the defense of any claim. The State shall have the right to approve all proposed settlements of such claims or suits.

After a final judgment or settlement, the Party may request recoupment of specific defense costs and may file suit in Washington Superior Court requesting recoupment. The Party shall be entitled to recoup costs only upon a showing that such costs were entirely unrelated to the defense of any claim arising from an act or omission of the Party in connection with the performance of this Agreement.

The Party shall indemnify the State and its officers and employees if the State, its officers or employees become legally obligated to pay any damages or losses arising from any act or omission of the Party or an agent of the Party in connection with the performance of this Agreement.

Notwithstanding any contrary language anywhere, in no event shall the terms of this Agreement or any document furnished by the Party in connection with its performance under this Agreement obligate the State to (1) defend or indemnify the Party or any third party, or (2) otherwise be liable for the expenses or reimbursement, including attorneys' fees, collection costs or other costs of the Party or any third party.

8. Insurance: Before commencing work on this Agreement the Party must provide certificates of insurance to show that the following minimum coverages are in effect. It is the responsibility of the Party to maintain current certificates of insurance on file with the State through the term of this Agreement. No warranty is made that the coverages and limits listed herein are adequate to cover and protect the interests of the Party for the Party's operations. These are solely minimums that have been established to protect the interests of the State.

Workers Compensation: With respect to all operations performed, the Party shall carry workers' compensation insurance in accordance with the laws of the State of Vermont. Vermont will accept an out-of-state employer's workers' compensation coverage while operating in Vermont provided that the insurance carrier is licensed to write insurance in Vermont and an amendatory endorsement is added to the policy adding Vermont for coverage purposes. Otherwise, the party shall secure a Vermont workers' compensation policy, if necessary to comply with Vermont law.

General Liability and Property Damage: With respect to all operations performed under this Agreement, the Party shall carry general liability insurance having all major divisions of coverage including, but not limited to:

Premises - Operations

Products and Completed Operations

Personal Injury Liability

Contractual Liability

The policy shall be on an occurrence form and limits shall not be less than:

$1,000,000 Each Occurrence

$2,000,000 General Aggregate

$1,000,000 Products/Completed Operations Aggregate

$1,000,000 Personal & Advertising Injury

Automotive Liability: The Party shall carry automotive liability insurance covering all motor vehicles, including hired and non-owned coverage, used in connection with the Agreement. Limits of coverage shall not be less than $500,000 combined single limit. If performance of this Agreement involves construction, or the transport of persons or hazardous materials, limits of coverage shall not be less than $1,000,000 combined single limit.

Additional Insured. The General Liability and Property Damage coverages required for performance of this Agreement shall include the State of Vermont and its agencies, departments, officers and employees as Additional Insureds. If performance of this Agreement involves construction, or the transport of persons or hazardous materials, then the required Automotive Liability coverage shall include the State of Vermont and its agencies, departments, officers and employees as Additional Insureds. Coverage shall be primary and non-contributory with any other insurance and self-insurance.

Notice of Cancellation or Change. There shall be no cancellation, change, potential exhaustion of aggregate limits or non-renewal of insurance coverage(s) without thirty (30) days written prior written notice to the State.

9. Reliance by the State on Representations: All payments by the State under this Agreement will be made in reliance upon the accuracy of all representations made by the Party in accordance with this Agreement, including but not limited to bills, invoices, progress reports and other proofs of work.

10. False Claims Act: The Party acknowledges that it is subject to the Vermont False Claims Act as set forth in 32 V.S.A. § 630 *et seq.* If the Party violates the Vermont False Claims Act it shall be liable to the State for civil penalties, treble damages and the costs of the investigation and prosecution of such violation, including attorney's fees, except as the same may be reduced by a court of competent jurisdiction. The Party's liability to the State under the False Claims Act shall not be limited notwithstanding any agreement of the State to otherwise limit Party's liability.

11. Whistleblower Protections: The Party shall not discriminate or retaliate against one of its employees or agents for disclosing information concerning a violation of law, fraud, waste, abuse of authority or acts threatening health or safety, including but not limited to allegations concerning the False Claims Act. Further, the Party shall not require such employees or agents to forego monetary awards as a result of such disclosures, nor should they be

required to report misconduct to the Party or its agents prior to reporting to any governmental entity and/or the public.

12. Location of State Data: No State data received, obtained, or generated by the Party in connection with performance under this Agreement shall be processed, transmitted, stored, or transferred by any means outside the continental United States, except with the express written permission of the State.

13. Records Available for Audit: The Party shall maintain all records pertaining to performance under this agreement. "Records" means any written or recorded information, regardless of physical form or characteristics, which is produced or acquired by the Party in the performance of this agreement. Records produced or acquired in a machine readable electronic format shall be maintained in that format. The records described shall be made available at reasonable times during the period of the Agreement and for three years thereafter or for any period required by law for inspection by any authorized representatives of the State or Federal Government. If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved.

14. Fair Employment Practices and Americans with Disabilities Act: Party agrees to comply with the requirement of 21 V.S.A. Chapter 5, Subchapter 6, relating to fair employment practices, to the full extent applicable. Party shall also ensure, to the full extent required by the Americans with Disabilities Act of 1990, as amended, that qualified individuals with disabilities receive equitable access to the services, programs, and activities provided by the Party under this Agreement.

15. Set Off: The State may set off any sums which the Party owes the State against any sums due the Party under this Agreement; provided, however, that any set off of amounts due the State of Vermont as taxes shall be in accordance with the procedures more specifically provided hereinafter.

16. Taxes Due to the State:

- **A.** Party understands and acknowledges responsibility, if applicable, for compliance with State tax laws, including income tax withholding for employees performing services within the State, payment of use tax on property used within the State, corporate and/or personal income tax on income earned within the State.
- **B.** Party certifies under the pains and penalties of perjury that, as of the date this Agreement is signed, the Party is in good standing with respect to, or in full compliance with, a plan to pay any and all taxes due the State of Vermont.
- **C.** Party understands that final payment under this Agreement may be withheld if the Commissioner of Taxes determines that the Party is not in good standing with respect to or in full compliance with a plan to pay any and all taxes due to the State of Vermont.
- **D.** Party also understands the State may set off taxes (and related penalties, interest and fees) due to the State of Vermont, but only if the Party has failed to make an appeal within the time allowed by law, or an appeal has been taken and finally determined and the Party has no further legal recourse to contest the amounts due.

17. Taxation of Purchases: All State purchases must be invoiced tax free. An exemption certificate will be furnished upon request with respect to otherwise taxable items.

18. Child Support: (Only applicable if the Party is a natural person, not a corporation or partnership.) Party states that, as of the date this Agreement is signed, he/she:

- **A.** is not under any obligation to pay child support; or
- **B.** is under such an obligation and is in good standing with respect to that obligation; or
- **C.** has agreed to a payment plan with the Vermont Office of Child Support Services and is in full compliance with that plan.

Party makes this statement with regard to support owed to any and all children residing in Vermont. In addition, if the Party is a resident of Vermont, Party makes this statement with regard to support owed to any and all children residing in any other state or territory of the United States.

19. Sub-Agreements: Party shall not assign, subcontract or subgrant the performance of this Agreement or any portion thereof to any other Party without the prior written approval of the State. Party shall be responsible and liable to the State for all acts or omissions of subcontractors and any other person performing work under this Agreement pursuant to an agreement with Party or any subcontractor.

In the case this Agreement is a contract with a total cost in excess of $250,000, the Party shall provide to the State a list of all proposed subcontractors and subcontractors' subcontractors, together with the identity of those subcontractors' workers compensation insurance providers, and additional required or requested information, as applicable, in accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54).

Party shall include the following provisions of this Attachment C in all subcontracts for work performed solely for the State of Vermont and subcontracts for work performed in the State of Vermont: Section 10 ("False Claims Act"); Section 11 ("Whistleblower Protections"); Section 12 ("Location of State Data"); Section 14 ("Fair Employment Practices and Americans with Disabilities Act"); Section 16 ("Taxes Due the State"); Section 18 ("Child Support"); Section 20 ("No Gifts or Gratuities"); Section 22 ("Certification Regarding Debarment"); Section 30 ("State Facilities"); and Section 32.A ("Certification Regarding Use of State Funds").

20. No Gifts or Gratuities: Party shall not give title or possession of anything of substantial value (including property, currency, travel and/or education programs) to any officer or employee of the State during the term of this Agreement.

21. Copies: Party shall use reasonable best efforts to ensure that all written reports prepared under this Agreement are printed using both sides of the paper.

22. Certification Regarding Debarment: Party certifies under pains and penalties of perjury that, as of the date that this Agreement is signed, neither Party nor Party's principals (officers, directors, owners, or partners) are presently debarred, suspended, proposed for debarment, declared ineligible or excluded from participation in Federal programs, or programs supported in whole or in part by Federal funds.

Party further certifies under pains and penalties of perjury that, as of the date that this Agreement is signed, Party is not presently debarred, suspended, nor named on the State's debarment list at: http://bgs.vermont.gov/purchasing/debarment

23. Conflict of Interest: Party shall fully disclose, in writing, any conflicts of interest or potential conflicts of interest.

24. Confidentiality: Party acknowledges and agrees that this Agreement and any and all information obtained by the State from the Party in connection with this Agreement are subject to the State of Vermont Access to Public Records Act, 1 V.S.A. § 315 et seq.

25. Force Majeure: Neither the State nor the Party shall be liable to the other for any failure or delay of performance of any obligations under this Agreement to the extent such failure or delay shall have been wholly or principally caused by acts or events beyond its reasonable control rendering performance illegal or impossible (excluding strikes or lock-outs) ("Force Majeure"). Where Force Majeure is asserted, the nonperforming party must prove that it made all reasonable efforts to remove, eliminate or minimize such cause of delay or damages, diligently pursued performance of its obligations under this Agreement, substantially fulfilled all non-excused obligations, and timely notified the other party of the likelihood or actual occurrence of an event described in this paragraph.

26. Marketing: Party shall not refer to the State in any publicity materials, information pamphlets, press releases, research reports, advertising, sales promotions, trade shows, or marketing materials or similar communications to third parties except with the prior written consent of the State.

27. Termination:

A. Non-Appropriation: If this Agreement extends into more than one fiscal year of the State (July 1 to June 30), and if appropriations are insufficient to support this Agreement, the State may cancel at the end of the fiscal year, or otherwise

upon the expiration of existing appropriation authority. In the case that this Agreement is a Grant that is funded in whole or in part by Federal funds, and in the event Federal funds become unavailable or reduced, the State may suspend or cancel this Grant immediately, and the State shall have no obligation to pay Subrecipient from State revenues.

B. Termination for Cause: Either party may terminate this Agreement if a party materially breaches its obligations under this Agreement, and such breach is not cured within thirty (30) days after delivery of the non-breaching party's notice or such longer time as the non-breaching party may specify in the notice.

C. Termination Assistance: Upon nearing the end of the final term or termination of this Agreement, without respect to cause, the Party shall take all reasonable and prudent measures to facilitate any transition required by the State. All State property, tangible and intangible, shall be returned to the State upon demand at no additional cost to the State in a format acceptable to the State.

28. Continuity of Performance: In the event of a dispute between the Party and the State, each party will continue to perform its obligations under this Agreement during the resolution of the dispute until this Agreement is terminated in accordance with its terms.

29. No Implied Waiver of Remedies: Either party's delay or failure to exercise any right, power or remedy under this Agreement shall not impair any such right, power or remedy, or be construed as a waiver of any such right, power or remedy. All waivers must be in writing.

30. State Facilities: If the State makes space available to the Party in any State facility during the term of this Agreement for purposes of the Party's performance under this Agreement, the Party shall only use the space in accordance with all policies and procedures governing access to and use of State facilities which shall be made available upon request. State facilities will be made available to Party on an "AS IS, WHERE IS" basis, with no warranties whatsoever.

31. Requirements Pertaining Only to Federal Grants and Subrecipient Agreements: If this Agreement is a grant that is funded in whole or in part by Federal funds:

A. Requirement to Have a Single Audit: The Subrecipient will complete the Subrecipient Annual Report annually within 45 days after its fiscal year end, informing the State of Vermont whether or not a Single Audit is required for the prior fiscal year. If a Single Audit is required, the Subrecipient will submit a copy of the audit report to the granting Party within 9 months. If a single audit is not required, only the Subrecipient Annual Report is required.

For fiscal years ending before December 25, 2015, a Single Audit is required if the subrecipient expends $500,000 or more in Federal assistance during its fiscal year and must be conducted in accordance with OMB Circular A-133. For fiscal years ending on or after December 25, 2015, a Single Audit is required if the subrecipient expends $750,000 or more in Federal assistance during its fiscal year and must be conducted in accordance with 2 CFR Chapter I, Chapter II, Part 200, Subpart F. The Subrecipient Annual Report is required to be submitted within 45 days, whether or not a Single Audit is required.

B. Internal Controls: In accordance with 2 CFR Part II, §200.303, the Party must establish and maintain effective internal control over the Federal award to provide reasonable assurance that the Party is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States and the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

C. Mandatory Disclosures: In accordance with 2 CFR Part II, §200.113, Party must disclose, in a timely manner, in writing to the State, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures may result in the imposition of sanctions which may include disallowance of costs incurred, withholding of payments, termination of the Agreement, suspension/debarment, etc.

32. Requirements Pertaining Only to State-Funded Grants:

A. Certification Regarding Use of State Funds: If Party is an employer and this Agreement is a State-funded grant in excess of $1,001, Party certifies that none of these State funds will be used to interfere with or restrain the exercise of Party's employee's rights with respect to unionization.

B. Good Standing Certification (Act 154 of 2016): If this Agreement is a State-funded grant, Party hereby represents: (i) that it has signed and provided to the State the form prescribed by the Secretary of Administration for purposes of certifying that it is in good standing (as provided in Section 13(a)(2) of Act 154) with the Agency of Natural Resources and the Agency of Agriculture, Food and Markets, or otherwise explaining the circumstances surrounding the inability to so certify, and (ii) that it will comply with the requirements stated therein.

(End of Standard Provisions)

ATTACHMENT D – STATE FISCAL RECOVERY FUND PROGRAM ASSURANCESR

An authorized signatory of Subrecipient must attest to the following by checking the box next to the statement and signing this document.

☒ 1. I have the authority to request payment from the State of Vermont. I am requesting payment for costs incurred in connection with section 602 of the Social Security Act, as amended by section 9901 of the American Rescue Plan Act, Public Law No. 117-2 (March 11, 2021) ("section 602").

☒ 2. As required by federal law, the SFR will only be used for approved economic support or costs incurred during the period that begins on March 3, 2021 and December 31, 2024, in response to the COVID-19 public health emergency and its negative economic impacts.

☒ 3. Subrecipient will report on incurred expenses and/or losses, in a form and at a frequency prescribed by the State of Vermont and will cooperate with the State of Vermont in creating and retaining appropriate documentation to demonstrate that the proposed uses meet the requirements of section 602.

☒ 4. To the extent that actual expenditures or demonstrated need is less than the total award amount, Subrecipient agrees to return the balance of unspent funds to the State of Vermont. If the United States Department of the Treasury recoups funds from the State of Vermont based on a determination that these award funds were used in a manner not in compliance with section 602, Subrecipient agrees that the State of Vermont may recover funds from Subrecipient by reducing future funding in State budgets.

☒ 5. Subrecipient must repay the award or portion of the award to the Vermont Agency of Natural Resources, Department of Environmental Conservation if: any funds received were issued in error; are based on incorrect representations made to the Vermont Agency of Natural Resources, Department of Environmental Conservation; or any costs forming the basis of an award under this program are covered by other federal funds or federally forgiven loans received by Subrecipient. I agree that the final determination of whether there has been a duplication of benefits and the amount to be repaid, if any, will be made by the Vermont Agency of Natural Resources, Department of Environmental Conservation.

☒ 6. Subrecipient has applied for FEMA-Public Assistance funding first for all FEMA-eligible expenses before applying to this grant. Subrecipient will only use this grant to cover expenses that are not eligible for FEMA-Public Assistance reimbursement.

☒ 7. Subrecipient shall maintain and make available to the State of Vermont and/or United States Department of the Treasury, upon request, all documents and financial records sufficient to establish compliance with section 602. Records and supporting documentation must be maintained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. Records to support compliance with subsection 602 may include, but are not limited to, copies of the following:

a. General ledger and subsidiary ledgers used to account for (a) the receipt of SFR payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
b. Budget records;
c. Payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
d. Receipts of purchases made related to addressing the public health emergency due to COVID-19;

e. Contracts and subcontracts entered into using SFR payments and all documents related to such contracts;
f. Grant agreements and grant subaward agreements entered into using SFR payments and all documents related to such awards;
g. All documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
h. All documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
i. All internal and external email/electronic communications related to use of SFR payments; and
j. All investigative files and inquiry reports involving SFR payments.

☒ 8. To the best of my knowledge, neither Subrecipient nor Subrecipient 's principals (officers, directors, owners, or partners) are presently debarred, suspended, proposed for debarment, declared ineligible or excluded from participation in Federal programs, or programs supported in whole or in part by Federal funds.

☒ 9. Subrecipient will complete the Subrecipient Annual Report annually within 45 days after its fiscal year end, informing the State of Vermont whether a Single Audit is required for the prior fiscal year. If a Single Audit is required, Subrecipient will submit a copy of the audit report to the State of Vermont within 9 months. For fiscal years ending on or after December 25, 2015, a Single Audit is required if the subrecipient expends $750,000 or more in Federal assistance during its fiscal year and must be conducted in accordance with 2 CFR Chapter I, Chapter II, Part 200, Subpart F.

☒10. Subrecipient will submit reports as required by the State of Vermont, Agency of Administration, and/or Vermont Agency of Natural Resources, Department of Environmental Conservation.

☒11. The Vermont Agency of Natural Resources, Department of Environmental Conservation may share the information on this federal award with other Vermont state agencies, and other Vermont agencies can share information with Vermont Agency of Natural Resources, Department of Environmental Conservation for the purpose of verifying Subrecipient’s eligibility for this or another award or stimulus payment related to the COVID-19 pandemic.

☒12. Subrecipient authorizes the State of Vermont to share data relevant to this award with the U.S. Department of Treasury, including but not limited to previously submitted W-9 data that is related to this award.

☒13. All of Subrecipient’s tax returns are completed and filed through the date of application filing.

☒14. Subrecipient complies with local, state and federal labor laws.

☒15. Subrecipient is in good standing with the Vermont Secretary of State.

☒16. I attest, under penalty of perjury, that all information provided on this form is true and accurate. I understand that the State of Vermont will rely on this certification as a material representation in making this federal award. Further, I understand that intentional misrepresentation of information is fraud and may subject me or my organization to disqualification from receiving further benefits, administrative penalties, and criminal prosecution.

☒17. Subrecipient understands that, if Federal guidance on the regulations of the State Fiscal Recovery Fund change, it may change the terms of this award.

☒18. Subrecipient certifies that for contracts awarded over $200,000 for maintenance, construction, or improvement project shall provide that all construction employees working on the project shall be paid not less than mean prevailing wage published periodically by the Vermont Department of Labor in its occupational employment and wage survey plus an additional fringe benefit of 42 and one-half percent of wage, as calculated by the current Vermont prevailing wage survey.

☒19. Subrecipient certifies that that they will require any subcontractors or subgrantees to also certify that for contracts awarded over $200,000 for maintenance, construction, or improvement project shall provide that all construction employees working on the project shall be paid not less than mean prevailing wage published periodically by the Vermont Department of Labor in its occupational employment and wage survey plus an additional fringe benefit of 42 and one-half percent of wage, as calculated by the current Vermont prevailing wage survey.

Printed Name:

Authorized Signature:

Title:

Organization Name:

Date:

ATTACHMENT E – STATE FISCAL RECOVERY (SFR) QUARTERLY PROJECT REPORT TEMPLATE

Name: Town of Hartford
Contact Completing Report: Click or tap here to enter text.
Report Date: Click or tap here to enter text.
Grant Project: 2023 ARPA Statewide Sewer Overflow Elimination and Abatement
Grant ID: 06140-2023-ARPA-CSO-05
Quarter End Date: Click or tap here to enter text.

Quarterly Information Collected Every Quarter	
Projected/Actual Construction Start Date (month/year):	Click or tap here to enter text.
Projected/Actual Initiation of Operations Date (month/year):	Click or tap here to enter text.
Project Status:	Click or tap here to enter text.

Risk-Based Information **High Risk:** Collected Every Quarter	
Summary of progress made on deliverables within reporting timeframe.	Click or tap here to enter text.
Milestone status updates	Click or tap here to enter text.
Technical/cost/schedule issues encountered	Click or tap here to enter text.
Work planned for next period	Click or tap here to enter text.

Annual Performance Measure Information Collected Quarter ending on March 31st	
Percent completion by dollars spent	
Linear feet of pipe installed	
Storage Provided (for storage projects)	
Catch basins separated (for separation projects)	

ATTACHMENT F – OTHER PROVISIONS

A. State and Local Fiscal Recovery Funds (SLFRF) funds may be used to acquire real and personal property, supplies, and equipment. Except for property, supplies, or equipment acquired using revenue loss funds, recipients must follow the applicable provisions of the Uniform Guidance regarding property standards (2 CFR 200.310-316. During the period of performance, a recipient may use property, supplies, or equipment purchased or improved with SLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the eligible use requirements. If a recipient changes the use of an asset to an ineligible use or sells the asset prior to the end of the period of performance, then the recipient must follow the disposition procedures in the Uniform Guidance. See 2 CFR 200.311, 200.313, 200.314, and 200.315. After the period of performance, the property, supplies, or equipment must be used consistent with the purpose for which it was purchased or improved or for any other eligible purpose in the same category as the purpose reported to Treasury as of the final reporting period. Recipients are responsible for being able to substantiate their determinations on whether the use of an asset is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with their award. Recipients are not required to seek or obtain the approval of Treasury prior to changing the use within the parameters of the authorized purpose.

B. For contracts awarded over $200,000 for maintenance, construction, or improvement project shall provide that all construction employees working on the project shall be paid not less than mean prevailing wage published periodically by the Vermont Department of Labor in its occupational employment and wage survey plus an additional fringe benefit of 42 and one-half percent of wage, as calculated by the current Vermont prevailing wage survey.

C. For projects over $10 million, the following is required to be reported to the State with Quarterly Project Reports, as applicable:
   1. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as "baby Davis Bacon Acts"). If such certification is not provided, a recipient must provide a project employment and local impact report detailing:
      a. The number of employees of contractors and sub-contractors working on the project;
      b. The number of employees on the project hired directly and hired through a third party;
      c. The wages and benefits of workers on the project by classification; and
      d. Whether those wages are at rates less than those prevailing.[1] Recipients must maintain sufficient records to substantiate this information upon request.

[1] As determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed.

2. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:
    a. How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project;
    b. How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project; and
    c. How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities;
    d. Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and
    e. Whether the project has completed a project labor agreement. c
3. Whether the project prioritizes local hires.
4. Whether the project has a Community Benefit Agreement, with a description of any such agreement

ATTACHMENT G - TERMS AND CONDITIONS FOR FEDERAL SUBRECIPIENTS - U.S. DEPARTMENT OF THE TREASURY CORONAVIRUS STATE FISCAL RECOVERY FUND AWARD

1. Use of Funds.
    a. Participant understands and agrees that the funds disbursed under this award may only be used in compliance with section 602 of the Social Security Act (the Act), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
    b. Participant will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.

2. Reporting. Participant agrees to comply with any reporting obligations established by Treasury as they relate to this award.

3. Maintenance of and Access to Records
    a. Participant shall maintain records and financial documents sufficient to evidence compliance with section 602 of the Act, Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
    b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Participant in order to conduct audits or other investigations.
    c. Records shall be maintained by Participant for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

4. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.

5. Conflicts of Interest. Participant understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Participants must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

6. Compliance with Applicable Law and Regulations
    a. Participant agrees to comply with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602 of the Act, and guidance issued by Treasury regarding the foregoing. Participant also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Participant shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
    b. Federal regulations applicable to this award include, without limitation, the following:
        i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
        ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.

iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170 pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.

iv. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Non procurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.

v. Participant Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.

vi. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.

vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.

viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.

ix. Generally applicable federal environmental laws and regulations.

c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:

i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;

ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;

1.

1. iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;

1. iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and

2. v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

3.

7. Remedial Actions. In the event of Participant's noncompliance with section 602 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of section 602 of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 602 of the Act.

8. Hatch Act. Participant agrees to comply, as applicable, with requirements of the Hatch Act (U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

9. False Statements. Participant understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.

10. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to [name of Participant] by the U.S. Department of the Treasury."

11. Debts Owed the Federal Government.

a. Any funds paid to Participant (1) in excess of the amount to which Participant is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to section 602 of the Act and have not been repaid by Participant shall constitute a debt to the federal government.

b. Any debts determined to be owed the federal government must be paid promptly by Participant. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Participant knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

12. Disclaimer

a. The United States expressly disclaims any and all responsibility or liability to Participant or third persons for the actions of Participant or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.

b. The acceptance of this award by Participant does not in any way establish an agency relationship between the IFA, United States and Participant.

13. Protections for Whistleblowers.

a. In accordance with 41 U.S.C. § 4712, Participant may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.

b. The list of persons and entities referenced in the paragraph above includes the following:

i. A member of Congress or a representative of a committee of Congress;
ii. An Inspector General;
iii. The Government Accountability Office;
iv. A Treasury employee responsible for contract or grant oversight or management;
v. An authorized official of the Department of Justice or other law enforcement agency;
vi. A court or grand jury; or
vii. A management official or other employee of Participant, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

c. Participant shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

14. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Participant should encourage its contractors to adopt and enforce on-the- job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

15. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Participant should encourage its employees and contractors to adopt and enforce policies that ban text messaging while driving, and Participant should establish workplace safety policies to decrease accidents caused by distracted drivers.

Place saver for Attachment H – ARPA CSO Grant Post-Award Form for Project Selection

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
FUND 1 0	**GENERAL FUND - MASCOMA**					
000870	ADVANCE AUTO PARTS	ADVANCED AUTO PARTS			11/22/2023	81793
6084331168473	PARTS	0.00	$27.46	0.00		27.46
Desc: C2		Acct: 10-221-321-0000	HFD -REPAIRS & MAINT-VEHICLES			
6084331168474	OIL & FILTERS	0.00	$58.52	0.00		58.52
Desc: FYE 2023 encumbrances		Acct: 10-211-318-0000	HPD -CONTRACTED SERVICES			
6084331268489	PARTS	0.00	$27.46	0.00		27.46
Desc: C2		Acct: 10-221-321-0000	HFD -REPAIRS & MAINT-VEHICLES			
	Vendor Total:		113.44	0.00		113.44
002065	AMERICAN FAMILY LIFE ASSURANCE	AFLAC - AMERICAN FAMILY LIFE			11/22/2023	81794
987860	NOV 2023	0.00	$2,260.80	0.00		2,260.80
Desc: Insurance additionsl		Acct: 10-012-300-0270	ACCRUED AD&D PAYABLE			
	Vendor Total:		2,260.80	0.00		2,260.80
004850	BEN'S UNIFORMS INC.				11/22/2023	81795
114261	CLOTHING - MOODY	0.00	$280.00	0.00		280.00
Desc: Ben's Moody		Acct: 10-211-326-0000	HPD -PURCHASE UNIFORMS & CLEAI			
114262	CLOTHING - KELLY & MAZIARZ	0.00	$502.00	0.00		502.00
Desc: Ben's- Maziarz, Kelley		Acct: 10-211-326-0000	HPD -PURCHASE UNIFORMS & CLEAI			
	Vendor Total:		782.00	0.00		782.00
006100	BMO FINANCIAL GROUP				11/22/2023	81792
Cooney 09/28-30/23	Cooney, Scott - FD	0.00	$19.51	0.00		19.51
Desc: Amazon -		Acct: 10-221-323-0000	HFD -MATERIAL & SUPPLIES			
Nulty 09/28-30/23	Nulty, Paula - Admin	0.00	$241.87	0.00		241.87
Desc: Hawthorn-Town Fair Hotel		Acct: 10-121-315-0000	TM -RECRUITMENT & TRAINING			
006100	BMO FINANCIAL GROUP				11/22/2023	81796
Czora 10/01-27/23	Czora, Jason - FD	0.00	$5.49	0.00		5.49
Desc: RiteAid - Bug Spray		Acct: 10-221-323-0000	HFD -MATERIAL & SUPPLIES			
Tatum 10/01-27/23	Tatum, Barnes - REC	0.00	$1,009.65	0.00		1,009.65
Desc: NRPA - Membership for Exam		Acct: 10-514-315-0000	PR -RECRUITMENT & TRAINING			
Desc: Outdoor Laser Tag		Acct: 10-514-318-0000	PR -CONTRACTED SERVICES			
Desc: TrunkorTreatSupplies/Haloween/Cooki		Acct: 10-514-323-0000	PR -MATERIAL & SUPPLIES			
Vincent 10/01-27/23	Vincent, Richard - Val	0.00	$480.00	0.00		480.00
Desc: Appraisal Institute - Training		Acct: 10-174-315-0000	ASE -RECRUITMENT & TRAINING			
Delisle 10/01-27/23	Delisle, Jeremy - DPW	2,889.05	$2,924.18	0.00		2,924.18
Desc: Amazon - WIFI Adaptor		Acct: 50-954-323-0000	MATERIAL & SUPPLIES			
Desc: Amazon - WIFI Adaptor		Acct: 55-953-323-0000	MATERIALS & SUPPLIES			
Desc: Amazon - Truck Tool Boxes		Acct: 60-961-321-0000	REPAIRS & MAINT-VEHICLES			
Desc: Amazon- NEWW Membership		Acct: 50-954-313-0000	MEMBERSHIP DUES			
Desc: Amazon- NEWW Membership		Acct: 55-954-313-0000	MEMBERSHIP DUES			
Desc: Carlson-Software Proj Manag		Acct: 50-955-320-0000	EQUIP OPERATION/MAINT-OFFICE			
Desc: Carlson-Software Proj Manag		Acct: 55-955-320-0000	EQUIP OPERATION/MAINT - OFFICE			
Desc: Carlson-Software Proj Manag		Acct: 60-965-320-0000	EQUIP OPERATION/MAINT-OFFICE			
Desc: Carlson-Software Proj Manag		Acct: 65-965-320-0000	EQUIP OPERATION/MAINT - OFFICE			
Desc: BJ's - BBQ Employees		Acct: 10-325-323-0000	DPW -MATERIAL & SUPPLIES			
Desc: BJ's - BBQ Employees		Acct: 50-954-323-0000	MATERIAL & SUPPLIES			

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
Desc: BJ's - BBQ Employees		Acct: 55-954-323-0000	MATERIALS & SUPPLIES			
Desc: BJ's - BBQ Employees		Acct: 60-964-323-0000	MATERIAL & SUPPLIES			
Desc: BJ's - BBQ Employees		Acct: 65-964-323-0000	MATERIALS & SUPPLIES			
Desc: GMWA - Membership		Acct: 50-954-315-0000	RECRUITMENT & TRAINING			
Desc: GMWA - Membership		Acct: 55-954-315-0000	RECRUITMENT & TRAINING			
Desc: Amazon - Prime		Acct: 65-965-313-0000	MEMBERSHIP DUES			
Desc: Best Buy - Keyboard & Mouse		Acct: 60-965-320-0000	EQUIP OPERATION/MAINT-OFFICE			
Desc: BJ's - Candy Trunk or Treat		Acct: 50-954-323-0000	MATERIAL & SUPPLIES			
Desc: BJ's - Candy Trunk or Treat		Acct: 55-954-323-0000	MATERIALS & SUPPLIES			
Walsh 10/01-27/23	Walsh, Dillon - IT	0.00	$1,177.45	0.00		1,177.45
Desc: Amazon - Rollers for scanner		Acct: 10-171-330-0000	FIN -OFFICE EQUIPMENT			
Desc: Amazon - Cables DIS		Acct: 10-271-320-0100	DISP -EQUIP OPERATION-COMMUNIC			
Desc: Staples - Power Extensions		Acct: 10-181-330-0000	IT -OFFICE EQUIPMENT			
Desc: SMTP2GO-SMTP		Acct: 10-181-318-0000	IT -CONTRACTED SERVICES			
Desc: GoDaddy-SSL Renewal		Acct: 10-181-318-0000	IT -CONTRACTED SERVICES			
Desc: Staples - UPS		Acct: 10-181-331-0000	IT -DEPARTMENT EQUIPMENT			
006100	BMO FINANCIAL GROUP				11/22/2023	81792
Jay 09/28-30/23	McDonough, Jay - REC	0.00	$107.32	0.00		107.32
Desc: OTCBrands-Kids Prizes		Acct: 10-516-323-0000	PR -MATERIAL & SUPPLIES			
006100	BMO FINANCIAL GROUP				11/22/2023	81796
Dube 10/01-27/23	Dube, Chris - FD	0.00	$175.00	0.00		175.00
Desc: UnionLeader - FF Job		Acct: 10-221-312-0000	HFD -ADVERTISING			
Gazda 10/01-27/23	Gazda, Bryan - DPW	85.00	$118.76	0.00		118.76
Desc: SC StckSocial		Acct: 10-321-318-0000	DPW -CONTRACTED SERVICES			
Desc: Py GMWA - Membership		Acct: 50-954-313-0000	MEMBERSHIP DUES			
Desc: Py GMWA - Membership		Acct: 55-954-313-0000	MEMBERSHIP DUES			
006100	BMO FINANCIAL GROUP				11/22/2023	81792
Ostrout 09/28-30/23	Ostrout, Gail - FIN	0.00	$66.11	0.00		66.11
Desc: Shaws - Food Training Munismart		Acct: 10-171-311-0000	FIN -TRAVEL & MEETINGS			
006100	BMO FINANCIAL GROUP				11/22/2023	81796
Hausler 10/01-27/23	Hausler, Scott - REC	1,798.00	$3,627.44	0.00		3,627.44
Desc: NRPA registration		Acct: 10-511-311-0000	PR -TRAVEL & MEETINGS			
Desc: Conference travel		Acct: 10-511-311-0000	PR -TRAVEL & MEETINGS			
Desc: NRPA travel accomodations		Acct: 10-511-311-0000	PR -TRAVEL & MEETINGS			
Desc: Global special effects		Acct: 25-985-511-0001	P & R Restricted - Covered Bridge			
Desc: Constant contact advertising		Acct: 10-511-312-0000	PR -ADVERTISING			
Hedges 10/01-27/23	Hedges, Charles - FD	0.00	$126.16	0.00		126.16
Desc: NorthAmerican - Med Supplies		Acct: 10-221-331-0500	HFD -MEDICAL EQUIPMENT & SUPPL			
Jay 10/01-27/23	McDonough, Jay - REC	0.00	$1,754.35	0.00		1,754.35
Desc: Amazon - Archery Supplies		Acct: 10-514-323-0000	PR -MATERIAL & SUPPLIES			
Desc: Amazon - Cones @ WABA		Acct: 10-530-323-0000	PR -MATERIAL & SUPPLIES			
Desc: Kids Arts/Crafts Supplies MovieNigh		Acct: 10-516-323-0000	PR -MATERIAL & SUPPLIES			
Desc: Amazon - Frame Holder		Acct: 10-511-320-0000	PR -EQUIP OPERATION/MAINT-OFFIC			
Desc: Amazon - Wreaths Graves		Acct: 10-521-323-0000	PR -MATERIAL & SUPPLIES			
Desc: Cardstock Certificates		Acct: 10-511-320-0000	PR -EQUIP OPERATION/MAINT-OFFIC			
Desc: Bowling for Kids		Acct: 10-514-318-0000	PR -CONTRACTED SERVICES			
Desc: Futsal Balls/Truck or Treat Supplie		Acct: 10-515-323-0000	PR -MATERIAL & SUPPLIES			
Desc: Trampoline Park		Acct: 10-514-318-0000	PR -CONTRACTED SERVICES			
Kelley 10/01-27/23	Kelley, Connie - PD	0.00	$2,444.69	0.00		2,444.69

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
	Desc: Career Fair/Tolls	Acct: 10-211-311-0000		HPD -TRAVEL & MEETINGS		
	Desc: BOOKS/RECRUITMENT/WATER/PAPER	Acct: 10-211-315-0000		HPD -RECRUITMENT & TRAINING		
	Desc: USPS - EVIDENCE POSTAGE	Acct: 10-211-322-0000		HPD -POSTAGE		
	Desc: BATTERY BACK-UP/WHITE OUT	Acct: 10-211-331-0000		HPD -DEPARTMENT EQUIPMENT		
006100	BMO FINANCIAL GROUP				11/22/2023	81792
Sheldon 09/28-30/23	Sheldon, Gregory - PD		0.00	$75.99	0.00	75.99
	Desc: Parking.com - Parcking	Acct: 10-211-311-0000		HPD -TRAVEL & MEETINGS		
006100	BMO FINANCIAL GROUP				11/22/2023	81796
Kelley 10/01-27/23-	Kelley, Connie - PD		0.00	$944.78	0.00	944.78
	Desc: PromotionalProcess/CabinetKey/Desk	Acct: 10-211-331-0000		HPD -DEPARTMENT EQUIPMENT		
	Desc: ValleyNews-Classifeid Ads	Acct: 10-211-315-0000		HPD -RECRUITMENT & TRAINING		
Kenison 10/01-27/23	Kenison, Corey - REC		0.00	$181.67	0.00	181.67
	Desc: HD-Dog Bags	Acct: 10-521-323-0000		PR -MATERIAL & SUPPLIES		
	Desc: C&S Pizza - Dinner for staff	Acct: 10-521-311-0000		Travel & Meetings		
006100	BMO FINANCIAL GROUP				11/22/2023	81792
Kelley 09/28-30/23	Kelley, Connie - PD		0.00	$1,409.91	0.00	1,409.91
	Desc: Barnes&Noble - Lt Process Materials	Acct: 10-211-314-0000		HPD -BOOKS & PERIODICALS		
	Desc: ParkWhiz-Parking	Acct: 10-211-311-0000		HPD -TRAVEL & MEETINGS		
	Desc: Malachy's-Meals	Acct: 10-211-311-0000		HPD -TRAVEL & MEETINGS		
	Desc: Exxon - Gas	Acct: 10-211-319-0000		HPD -EQUIPMENT OPERATION-GAS		
006100	BMO FINANCIAL GROUP				11/22/2023	81796
Laliberty10/01-27/23	Laliberty, Will - FD		0.00	$186.84	0.00	186.84
	Desc: DHMC - Training	Acct: 10-221-315-0000		HFD -RECRUITMENT & TRAINING		
	Desc: HD-Rescue Equipment	Acct: 10-221-331-0200		HFD -TECHNICAL/WATER EQUIPMEN		
Lana 10/01-27/23	Livingston, Lana - Admin		0.00	$105.76	0.00	105.76
	Desc: Amazon - Clocks	Acct: 10-121-340-0000		TM -EMPLOYEE AWARDS BANQUET		
006100	BMO FINANCIAL GROUP				11/22/2023	81792
Walsh 09/28-30/23	Walsh, Dillon - IT		0.00	$171.84	0.00	171.84
	Desc: SyncroMSP-Ticketing System ProRated	Acct: 10-181-318-0000		IT -CONTRACTED SERVICES		
006100	BMO FINANCIAL GROUP				11/22/2023	81796
Clawson 10/01-27/23	Clawson, Dana - Energy		0.00	$1,177.87	0.00	1,177.87
	Desc: Eventbrite-REV Conf Registration	Acct: 10-626-311-0100		TM -Travel & Meetings		
	Desc: Expedia - Hotel Attendee	Acct: 10-626-311-0100		TM -Travel & Meetings		
	Desc: ShellOil- Gas - U-Haul re Window Dr	Acct: 10-626-323-0000		TM -Materials & Supplies		
	Desc: U-Haul - Transport Window Dressers	Acct: 10-626-323-0000		TM -Materials & Supplies		
	Desc: ShellOil - Gas	Acct: 10-626-323-0000		TM -Materials & Supplies		
	Desc: Cantores - Pizza RBES	Acct: 10-626-323-0000		TM -Materials & Supplies		
	Desc: VCDA Fall Conference	Acct: 10-626-311-0100		TM -Travel & Meetings		
Nulty 10/01-27/23	Nulty, Paula - Admin		0.00	$339.00	0.00	339.00
	Desc: Bj's - Membership	Acct: 10-121-313-0000		TM -MEMBERSHIP DUES		
	Desc: SHRM - Membership	Acct: 10-121-313-0000		TM -MEMBERSHIP DUES		
	Desc: FSP VLCT - Training	Acct: 10-121-313-0000		TM -MEMBERSHIP DUES		
O'Neil 10/01-27/23	O'Neil, Lisa - TC		0.00	$182.04	0.00	182.04
	Desc: USPS - Certif Mail	Acct: 10-151-322-0000		TC -POSTAGE		
	Desc: VMCTA - Membership	Acct: 10-151-313-0000		TC -MEMBERSHIP DUES		
	Desc: VMCTA - Membership	Acct: 10-151-313-0000		TC -MEMBERSHIP DUES		
	Desc: USPS - Certif Mail	Acct: 10-151-322-0000		TC -POSTAGE		
Cooney 10/01-27/23	Cooney, Scott - FD		0.00	$2,797.84	0.00	2,797.84

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
Desc: Amazon - Cleaning Supplies		Acct: 10-221-323-0000		HFD -MATERIAL & SUPPLIES		
Desc: Apparatus Parts		Acct: 10-221-321-0000		HFD -REPAIRS & MAINT-VEHICLES		
Desc: Amazon - Mechanic Shirts		Acct: 10-221-326-0000		HFD -PURCHASE/RENTAL UNIFORMS		
Desc: Shell - Gas		Acct: 10-221-319-0000		HFD -EQUIPMENT OPERATION-GAS		
Desc: SouthSide - Loddging		Acct: 10-221-315-0000		HFD -RECRUITMENT & TRAINING		
Desc: Amazon-Refrigerator Parts		Acct: 10-221-321-0100		HFD -REPAIRS & MAINT-BUILDING		
Desc: BJ's - Open House Refreshments		Acct: 10-221-316-0000		HFD -FIRE SAFETY EDUCATION		
Desc: Amazon - Office Supplies		Acct: 10-221-320-0000		HFD -EQUIP OPERATION/MAINT-OFFI		
Ostrout 10/01-27/23	Ostrout, Gail - FIN		0.00	$310.11	0.00	310.11
Desc: Staples - Office Supplies		Acct: 10-171-323-0000		FIN -MATERIAL & SUPPLIES		
Desc: Staples - Office Supplies		Acct: 10-171-323-0000		FIN -MATERIAL & SUPPLIES		
Desc: Office Depot - Office Supplies		Acct: 10-171-323-0000		FIN -MATERIAL & SUPPLIES		
Desc: FSP VLCT - Training Delinquent Tax		Acct: 10-171-315-0000		FIN -RECRUITMENT & TRAINING		
Sheldon 10/01-27/23	Sheldon, Gregory - PD		0.00	$1,277.45	0.00	1,277.45
Desc: Handcuff Warehouse-Soft Restraints		Acct: 10-211-331-0000		HPD -DEPARTMENT EQUIPMENT		
Desc: Citgo - Gas		Acct: 10-211-319-0000		HPD -EQUIPMENT OPERATION-GAS		
Desc: Duty Belt & Name Patch		Acct: 10-211-326-0000		HPD -PURCHASE UNIFORMS & CLEAI		
Desc: BJ's - Candy Trunk or Treat		Acct: 10-211-311-0000		HPD -TRAVEL & MEETINGS		
	Vendor Total:			23,439.08	0.00	23,439.08
006905	BP HARTFORD LLC				11/22/2023	81797
68	OCTOBER 2023 SOLAR		876.81	$1,252.58	0.00	1,252.58
Desc: October 2023 solar electiricity		Acct: 10-321-329-0000		DPW -ELECTRICITY		
Desc: October 2023 solar electricity		Acct: 60-961-329-0000		ELECTRICITY		
	Vendor Total:			1,252.58	0.00	1,252.58
009818	CINTAS CORPORATION NO. 2	CINTAS LOC. #68M, 71M			11/22/2023	81798
4171823715	FLOOR MATS		0.00	$47.44	0.00	47.44
Desc: FLOOR MATS		Acct: 10-530-318-0000		PR -CONTRACTED SERVICES		
	Vendor Total:			47.44	0.00	47.44
010680	COHERIT ASSOCIATES LLC				11/22/2023	81799
HFD-005-2023	FINAL PYMT PERFORMING ARTS		1,739.65	$1,739.65	0.00	1,739.65
Desc: Final Payment for Performaing Arts		Acct: 70-625-318-7031		CLG#07110-VT-22-10002 History Perfo		
	Vendor Total:			1,739.65	0.00	1,739.65
010832	COMCAST				11/22/2023	81800
8773501380257118	NOV WIFI 141 WILLARD		0.00	$286.78	0.00	286.78
Desc: QUECHEE WIFI		Acct: 10-221-324-0000		HFD -TELEPHONE		
	Vendor Total:			286.78	0.00	286.78
015815	EVANS MOTOR FUELS	EVANS GROUP INC.			11/22/2023	81801
7905737-A	FUEL		0.00	$878.54	0.00	878.54
Desc: FYE 2023 encumbrances		Acct: 10-211-315-0000		HPD -RECRUITMENT & TRAINING		
7905737-B	FUEL		0.00	$262.32	0.00	262.32
Desc: FUEL		Acct: 10-221-319-0000		HFD -EQUIPMENT OPERATION-GAS		
7905737-C	FUEL		0.00	$69.40	0.00	69.40
Desc: FUEL		Acct: 10-521-319-0000		PR -EQUIPMENT OPERATION-GAS		
7905737-D	FUEL		0.00	$555.76	0.00	555.76

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	Desc: FUEL	Acct: 10-321-319-0000	DPW -EQUIPMENT OPERATION-GAS	
	Vendor Total:		1,766.02 / 0.00	1,766.02
016840	FIREMATIC SUPPLY CO	FIREMATIC SUPPLY CO	11/22/2023	81802
410658	ANNUAL SERVICE	0.00	$930.00 / 0.00	930.00
	Desc: annual service	Acct: 10-221-331-0100	HFD -FIRE SUPPRESSION EQUIPMEN	
	Vendor Total:		930.00 / 0.00	930.00
017100	FISHER SCIENTIFIC CO		11/22/2023	81803
7031147	PARTS	297.80	$297.80 / 0.00	297.80
	Desc: PARTS	Acct: 60-961-323-0000	MATERIAL & SUPPLIES	
	Vendor Total:		297.80 / 0.00	297.80
017110	FISHER AUTO PARTS, INC		11/22/2023	81804
301-169219	REPAIRS & MAINT AMB 16	0.00	$33.31 / 0.00	33.31
	Desc: AMB 16	Acct: 10-221-321-0200	HFD -REPAIRS & MAINT EMS VEHICLI	
301-67958	MAINT MATERIALS	0.00	$5.90 / 0.00	5.90
	Desc: FYE 2023 encumbrances	Acct: 10-211-315-0000	HPD -RECRUITMENT & TRAINING	
	Vendor Total:		39.21 / 0.00	39.21
017301	FOGG'S LUMBER AND HARDWARE		11/22/2023	81805
228787	BATTERIES	0.00	$22.99 / 0.00	22.99
	Desc: BATTERIES	Acct: 10-221-323-0000	HFD -MATERIAL & SUPPLIES	
228832	ICE MELT	0.00	$71.38 / 0.00	71.38
	Desc: ICE MELT	Acct: 10-161-323-0000	TH -MATERIAL & SUPPLIES	
229800/6	TARGET SHOTING SUPPLIES	0.00	$24.98 / 0.00	24.98
	Desc: Target Shooting Supplies	Acct: 10-211-315-0000	HPD -RECRUITMENT & TRAINING	
	Vendor Total:		119.35 / 0.00	119.35
018842	GAUDETTE, MICHAEL JOSEPH	MICHAEL JOSEPH GAUDETTE	11/22/2023	81806
121	YOUTH BASKETBALL CAMP	0.00	$3,264.00 / 0.00	3,264.00
	Desc: Boys Basketball Camps Fall 2023	Acct: 10-514-318-0000	PR -CONTRACTED SERVICES	
	Vendor Total:		3,264.00 / 0.00	3,264.00
019392	GRANDSTAND APPAREL	GRANDSTAND APPAREL	11/22/2023	81807
6180	WINTER SEASON UNIFORMS	0.00	$764.00 / 0.00	764.00
	Desc: Winter season uniforms	Acct: 10-521-326-0000	PR -UNIFORMS-PURCHASE/LEASE/CI	
	Vendor Total:		764.00 / 0.00	764.00
019500	GRASSLAND EQUIPMENT &		11/22/2023	81808
1350064	PARTS & REPAIRS	0.00	$2,488.31 / 0.00	2,488.31
	Desc: Materials & Supplies	Acct: 10-521-323-0000	PR -MATERIAL & SUPPLIES	
	Vendor Total:		2,488.31 / 0.00	2,488.31
019850	GREEN MOUNTAIN POWER CORP	GREEN MOUNTAIN POWER CORP	11/22/2023	81809
04832000006NOV'23	S MAIN ST PUMP	110.99	$110.99 / 0.00	110.99
	Desc: S MAIN ST PUMP	Acct: 60-964-329-0000	ELECTRICITY	

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09832000005NOV'23	BRIGGS PARK	0.00	$63.10 / 0.00	63.10
Desc: BRIGGS PARK		Acct: 10-521-329-0000	PR -ELECTRICITY	
34591000004NOV'23	RADIO TOWER	0.00	$237.11 / 0.00	237.11
Desc: RADIO TOWER		Acct: 10-271-329-0000	DISP -ELECTRICITY	
34926000000NOV'23	PARK/LEHMAN BRIDGE	0.00	$155.18 / 0.00	155.18
Desc: PARK/LEHMAN BRIDGE		Acct: 10-314-329-0000	DPW -ELECTRICITY	
37762000000NOV'23	N MAIN ST	0.00	$49.09 / 0.00	49.09
Desc: N MAIN ST		Acct: 10-314-329-0000	DPW -ELECTRICITY	
39065357434NOV'23	CURRIER ST	0.00	$86.11 / 0.00	86.11
Desc: CURRIER ST		Acct: 10-314-329-0000	DPW -ELECTRICITY	
49762000005NOV'23	BRIDGE ST PUMP	110.77	$110.77 / 0.00	110.77
Desc: BRIDGE ST PUMP		Acct: 60-964-329-0000	ELECTRICITY	
74856156851NOV'23	97 S MAIN ST CHARGING STATION	0.00	$27.22 / 0.00	27.22
Desc: 97 S MAIN ST CHARGING STATION		Acct: 10-314-329-0000	DPW -ELECTRICITY	
78840100008NOV'23	RAILRD ROW - ENGINE 494	0.00	$111.40 / 0.00	111.40
Desc: RAILRD ROW - ENGINE 494		Acct: 10-521-329-0000	PR -ELECTRICITY	
97762000004NOV'23	N MAIN ST HWY	0.00	$64.98 / 0.00	64.98
Desc: N MAIN ST HWY		Acct: 10-314-329-0000	DPW -ELECTRICITY	
	Vendor Total:		1,015.95 / 0.00	1,015.95
020701	HANOVER, TOWN OF	TOWN OF HANOVER	11/22/2023	81810
01806	ELAN FEES SEPT 30 - OCT 29.2023	0.00	$562.61 / 0.00	562.61
Desc: FYE 2021 Encumbrance		Acct: 10-271-318-0000	DISP -CONTRACTED SERVICES	
	Vendor Total:		562.61 / 0.00	562.61
021501	HARTFORD SCHOOL DISTRICT	HARTFORD SCHOOL DISTRICT	11/22/2023	81811
134	GIRLS BASKETBALL CAMPS	0.00	$1,296.00 / 0.00	1,296.00
Desc: Girls Basketball Camps		Acct: 10-514-318-0000	PR -CONTRACTED SERVICES	
	Vendor Total:		1,296.00 / 0.00	1,296.00
024335	ISUN, INC		11/22/2023	81812
INV-ISI-001636	SOLAR CREDITS 9/18/23-10/14/23	4,069.27	$4,069.27 / 0.00	4,069.27
Desc: Solar electricity from 9/18/23- 10/		Acct: 65-963-329-0000	ELECTRICITY	
	Vendor Total:		4,069.27 / 0.00	4,069.27
024650	JERM'S PLUMBING AND HEATING INC		11/22/2023	81813
27882919	MAINTENANCE	0.00	$89.00 / 0.00	89.00
Desc: FYE 22 Repairs & Maint Building / G		Acct: 10-421-321-0100	SEN -REPAIRS & MAINT-BUILD & GRC	
	Vendor Total:		89.00 / 0.00	89.00
025175	SANEL NAPA WEST LEBANON	SANEL NAPA - WEST LEBANON	11/22/2023	81814
163507	PARTS - ENGINE 4	0.00	$573.36 / 0.00	573.36
Desc: E4		Acct: 10-221-321-0000	HFD -REPAIRS & MAINT-VEHICLES	
Desc: PARTS - ENGINE 4 - CORE CREDIT		Acct: 10-221-321-0000	HFD -REPAIRS & MAINT-VEHICLES	
163615	PARTS - ENGINE 4	0.00	$222.18 / 0.00	222.18
Desc: E4		Acct: 10-221-321-0000	HFD -REPAIRS & MAINT-VEHICLES	
	Vendor Total:		795.54 / 0.00	795.54

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026051	KOLOSKI PLUMBING & HEATING, LLC		11/22/2023	81815
3008	DRAIN POOL HOUSE	0.00	$225.00 / 0.00	225.00
Desc: DRAIN POOL HOUSE		Acct: 10-512-318-0000	PR -CONTRACTED SERVICES	
	Vendor Total:		225.00 / 0.00	225.00
027380	LEBANON FORD		11/22/2023	81816
45017493	TUBE ASY - PARTS	0.00	$193.43 / 0.00	193.43
Desc: FYE 2023 encumbrances		Acct: 10-211-321-0000	HPD -REPAIRS & MAINT-VEHICLES	
45017525	TUBE ASY - PARTS	0.00	$242.66 / 0.00	242.66
Desc: FYE 2023 encumbrances		Acct: 10-211-321-0000	HPD -REPAIRS & MAINT-VEHICLES	
45017523	PUMP ASY WATER - PARTS	0.00	$56.14 / 0.00	56.14
Desc: FYE 2023 encumbrances		Acct: 10-211-321-0000	HPD -REPAIRS & MAINT-VEHICLES	
	Vendor Total:		492.23 / 0.00	492.23
029010	MAINE OXY ACETYLENE SUPPLY CO	MAINE OXY	11/22/2023	81817
3002831549	CYLINDER LEASE	0.00	$4.74 / 0.00	4.74
Desc: CYLINDER LEASE		Acct: 10-512-318-0000	PR -CONTRACTED SERVICES	
5000292705	CYLINDER LEASE	0.00	$273.75 / 0.00	273.75
Desc: CYLINDER LEASE		Acct: 10-512-318-0000	PR -CONTRACTED SERVICES	
	Vendor Total:		278.49 / 0.00	278.49
029745	MARY HITCHCOCK MEMORIAL HOSPITAL	MARY HITCHCOCK MEMORIAL HOSPITAL	11/22/2023	81818
1023-09	STOREROOM INVENTORY SUPPLIES	0.00	$532.51 / 0.00	532.51
Desc: MED SUPPLIES		Acct: 10-221-331-0500	HFD -MEDICAL EQUIPMENT & SUPPL	
	Vendor Total:		532.51 / 0.00	532.51
029746	DARTMOUTH-HITCHCOCK	DARTMOUTH - HITCHCOCK	11/22/2023	81819
227171776	MEDICAL REVIEW	0.00	$732.00 / 0.00	732.00
Desc: EMPLOYEE PHYSICAL		Acct: 10-221-318-0000	HFD -CONTRACTED SERVICES	
227172107	PHYSICAL	0.00	$196.00 / 0.00	196.00
Desc: FYE 2021 Encumbrance		Acct: 10-271-315-0000	DISP -RECRUITMENT & TRAINING	
	Vendor Total:		928.00 / 0.00	928.00
029815	MASON, W.B. COMPANY, INC	W.B. MASON COMPANY, INC	11/22/2023	81820
242204022	CALENDARS	0.00	$46.04 / 0.00	46.04
Desc: Calendars		Acct: 10-211-323-0000	HPD -MATERIAL & SUPPLIES	
242324980-B	KITCHEN SUPPLIES	0.00	$36.77 / 0.00	36.77
Desc: COVID		Acct: 10-271-417-0017	DISP -EXTRAORDINARY EXP - COVID	
242428814	CHAIRMAT	0.00	$36.99 / 0.00	36.99
Desc: office equipment for new position		Acct: 10-151-320-0000	TC -EQUIP OPERATION/MAINT-OFFIC	
242324980-A	KITCHEN SUPPLIES	0.00	$3.44 / 0.00	3.44
Desc: FYE 2021 Encumbrance		Acct: 10-271-323-0000	DISP -MATERIAL & SUPPLIES	
	Vendor Total:		123.24 / 0.00	123.24
029886	MAYFIELD, WILLIAM BRETT	WILLIAM BRETT MAYFIELD	11/22/2023	81821
116	YOUTH KARATE	0.00	$252.00 / 0.00	252.00
Desc: YOUTH KARATE		Acct: 10-514-318-0000	PR -CONTRACTED SERVICES	

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			Vendor Total:		252.00	0.00	252.00
029915	MAZIARZ, PETER D		PETER D MAZIARZ			11/22/2023	81822
OCT 2023 GYM	UVAC OCTOBER 23			0.00	$60.00	0.00	60.00
Desc:	UVAC- Maziarz October		Acct:	10-211-313-0000	HPD -MEMBERSHIP DUES		
			Vendor Total:		60.00	0.00	60.00
031920	MUDGETT, JENNETT & KROGH-WISNER, PC					11/22/2023	81823
11399-A	FYE 2023 AUDIT (MAY 23 - OCT 23)			0.00	$21,408.00	0.00	21,408.00
Desc:	FYE 22 and FYE 23 audit		Acct:	10-173-318-0000	FIN -CONTRACTED SERVICES		
11399-B	FYE 2023 AUDIT (MAY 23 - OCT 23)			0.00	$592.00	0.00	592.00
Desc:	Financial Auditing Services		Acct:	10-173-318-0000	FIN -CONTRACTED SERVICES		
			Vendor Total:		22,000.00	0.00	22,000.00
031955	MUNICIPAL EMERGENCY SERVICES,INC		MUNICIPAL EMERGENCY SERVICES,INC			11/22/2023	81824
1958807	UNIFORMS			0.00	$51.00	0.00	51.00
Desc:	UNIFORMS		Acct:	10-221-326-0000	HFD -PURCHASE/RENTAL UNIFORMS		
SO1783763	UNIFORMS			0.00	$40.00	0.00	40.00
Desc:	UNIFORMS		Acct:	10-221-326-0000	HFD -PURCHASE/RENTAL UNIFORMS		
			Vendor Total:		91.00	0.00	91.00
032104	MVP SELECT CARE INC.					11/22/2023	81825
2023-10	OCT 2023 ADMIN FEE			27.50	$225.00	0.00	225.00
Desc:	MVP Administrative Fee		Acct:	10-121-220-0000	TM -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-151-220-0000	TC -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-171-220-0000	FIN -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-171-418-0100	FIN -RETIREE HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-174-220-0000	ASE -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-181-220-0000	IT -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-211-220-0000	HPD -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-211-418-0100	HPD -RETIREE HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-221-220-0000	HFD -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-221-418-0100	HFD -RETIREE HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-271-220-0000	DISP -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-325-418-0100	DPW -RETIREE HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-311-220-0000	DPW -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-325-220-0000	DPW -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-511-220-0000	PR -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-514-220-0000	PR -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-521-220-0000	PR -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-521-418-0100	PR -RETIREE HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	10-622-220-0000	PDZ -HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	30-975-220-0000	HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	50-954-220-0000	HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	50-955-220-0000	HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	60-961-220-0000	HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	60-961-418-0100	RETIREE HEALTH INSURANCE		
Desc:	MVP Administrative Fee		Acct:	65-963-220-0000	HEALTH INSURANCE		

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Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.
		Vendor Total:		225.00	0.00	225.00
035002	CASELLA WASTE MANAGEMENT, INC	CASELLA WASTE SERVICES			11/22/2023	81826
0868642	OCT 23 TRASH REMOVAL		0.00	$272.74	0.00	272.74
Desc:	Casella - October HFD S2	Acct:	10-221-318-0000	HFD -CONTRACTED SERVICES		
Desc:	Casella - October HFD S1	Acct:	10-221-318-0000	HFD -CONTRACTED SERVICES		
Desc:	Casella-October HPD	Acct:	10-211-318-0000	HPD -CONTRACTED SERVICES		
Desc:	Casella-October - Dispatch	Acct:	10-271-320-0000	DISP -EQUIP OPERATION/MAINT-OFF		
		Vendor Total:		272.74	0.00	272.74
035360	NOTT'S EXCAVATING INC				11/22/2023	81827
125267,2	9/21/23-10/24/23		428,378.10	$428,378.10	0.00	428,378.10
Desc:	Payment Requisiton #2	Acct:	13-921-316-8072	WRJ Parking Lot - Construction Phase2		
		Vendor Total:		428,378.10	0.00	428,378.10
036695	PARRO'S GUN SHOP & POLICE				11/22/2023	81828
81516	SIGHTS		0.00	$596.00	0.00	596.00
Desc:	Parro's - Sights	Acct:	10-211-323-0000	HPD -MATERIAL & SUPPLIES		
		Vendor Total:		596.00	0.00	596.00
036697	PARSONS ENVIRONMENT	JP MORGAN CHASE			11/22/2023	81829
90864	CONTRACTED SERVICES		0.00	$2.26	0.00	2.26
Desc:	FYE 2023 encumbrances	Acct:	10-211-315-0000	HPD -RECRUITMENT & TRAINING		
		Vendor Total:		2.26	0.00	2.26
037276	PETE'S TIRE BARNS, INC				11/22/2023	81830
279509-B	WINTER TIRES		0.00	$1,325.70	0.00	1,325.70
Desc:	TIRES	Acct:	10-221-321-0200	HFD -REPAIRS & MAINT EMS VEHICLI		
279608	WINTER TIRES		0.00	$1,350.00	0.00	1,350.00
Desc:	Parks Equipment Replacement - mower	Acct:	10-521-331-0000	PR -DEPARTMENT EQUIPMENT		
Desc:	Materials & Supplies	Acct:	10-521-323-0000	PR -MATERIAL & SUPPLIES		
279423	AMB TIRES		0.00	$4,299.48	0.00	4,299.48
Desc:	AMBULANCE TIRES	Acct:	10-221-321-0200	HFD -REPAIRS & MAINT EMS VEHICLI		
279509-C	WINTER TIRES		0.00	$1,121.00	0.00	1,121.00
Desc:	MOUNTING & BALANCING	Acct:	10-221-321-0200	HFD -REPAIRS & MAINT EMS VEHICLI		
279509-A	WINTER TIRES		0.00	$521.08	0.00	521.08
Desc:	AMBULANCE TIRES	Acct:	10-221-321-0200	HFD -REPAIRS & MAINT EMS VEHICLI		
		Vendor Total:		8,617.26	0.00	8,617.26
038340	PREFERRED CONTRACTORS, INC				11/22/2023	81831
I4400	AMMEND ALARM LIST		0.00	$125.00	0.00	125.00
Desc:	AMMEND ALARM LIST	Acct:	10-530-318-0000	PR -CONTRACTED SERVICES		
		Vendor Total:		125.00	0.00	125.00
038495	PRIORITY EXPRESS, INC.				11/22/2023	81832
81722344	COURIER		0.00	$115.18	0.00	115.18
Desc:	COURIER	Acct:	10-712-316-0500	LIB -APPROP - W. HARTFORD LIBRAF		

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Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt	Disc. Amt		Net Amt.
	Vendor Total:		115.18	0.00		115.18
039180	QUILLIA, BRETT	BRETT QUILLIA		11/22/2023		81833
GYM MEMBERSHIP	ANNUAL GYM MEMBERSHIP	0.00	$717.00	0.00		717.00
Desc: GYM MEMBERSHIP		Acct: 10-221-318-0000	HFD -CONTRACTED SERVICES			
	Vendor Total:		717.00	0.00		717.00
039510	RC CLEANING LLC	RC CLEANING LLC		11/22/2023		81834
170-B	OCTOBER 2023	0.00	$348.53	0.00		348.53
Desc: FYE 2021 Encumbrance		Acct: 10-271-318-0000	DISP -CONTRACTED SERVICES			
170	OCTOBER 2023	0.00	$1,145.57	0.00		1,145.57
Desc: Cleaning- October		Acct: 10-271-318-0000	DISP -CONTRACTED SERVICES			
	Vendor Total:		1,494.10	0.00		1,494.10
042699	SIMPLE ENERGY PARTNERS, LLC	SIMPLE ENERGY PARTNERS, LLC		11/22/2023		81835
W1148800	REPAIR BROKEN PIPE IN WALLS	0.00	$768.38	0.00		768.38
Desc: FYE 22 Repairs & Maint Building / G		Acct: 10-421-321-0100	SEN -REPAIRS & MAINT-BUILD & GRC			
	Vendor Total:		768.38	0.00		768.38
046950	TWIN STATE SAND AND GRAVEL CO			11/22/2023		81836
111459	SCREENED SAND	0.00	$113.82	0.00		113.82
Desc: SCREENED SAND		Acct: 10-530-323-0000	PR -MATERIAL & SUPPLIES			
	Vendor Total:		113.82	0.00		113.82
048185	VALLEY IMAGING & AWARDS			11/22/2023		81837
21257	EMPLOYEE RECOGNITION	0.00	$449.00	0.00		449.00
Desc: EMPLOYEE RECOGNITION		Acct: 10-121-340-0000	TM -EMPLOYEE AWARDS BANQUET			
	Vendor Total:		449.00	0.00		449.00
048575	VERIZON WIRELESS			11/22/2023		81838
686110395-00001 OCT	PHONE 10/2/23-11/1/23	224.67	$2,690.66	0.00		2,690.66
Desc: Verizon Wireless		Acct: 10-121-324-0000	TM -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-171-324-0000	FIN -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-181-324-0000	IT -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-221-324-0000	HFD -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-211-324-0000	HPD -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-271-324-0000	DISP -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-325-324-0000	DPW -TELEPHONE			
Desc: Verizon Wireless		Acct: 10-511-324-0000	PR -TELEPHONE			
Desc: Verizon Wireless		Acct: 50-955-324-0000	TELEPHONE			
Desc: Verizon Wireless		Acct: 55-955-324-0000	TELEPHONE			
Desc: Verizon Wireless		Acct: 60-965-324-0000	TELEPHONE			
Desc: Verizon Wireless		Acct: 30-971-324-0000	TELEPHONE			
Desc: Verizon Wireless		Acct: 10-174-324-0000	ASE -TELEPHONE			
Desc: Verizon Wireless		Acct: 65-965-324-0000	TELEPHONE			
Desc: Verizon Wireless		Acct: 10-411-318-0000	HEA -CONTRACTED SERVICES			
Desc: Verizon Wireless		Acct: 10-512-318-0000	PR -CONTRACTED SERVICES			
	Vendor Total:		2,690.66	0.00		2,690.66

Bank ID / Vendor ID	Bank Name / Vendor Name	Payee Name	Check Date	Check No.
Detail: Invoice No.	Invoice Description	Cross Fund	Invoice Amt / Disc. Amt	Net Amt.

053040	WHITE RIVER CAR WASH				11/22/2023	81839
OCT2023	CAR WASH	0.00	$244.00	0.00		244.00
Desc: FYE 2023 encumbrances	Acct: 10-211-315-0000	HPD -RECRUITMENT & TRAINING				
	Vendor Total:		244.00	0.00		244.00
053150	SWISH WHITE RIVER LTD				11/22/2023	81840
W591142	TELESCOPING HANDLE & DUSTERS	0.00	$97.30	0.00		97.30
Desc: TELESCOPING HANDLE & DUSTERS	Acct: 10-161-323-0000	TH -MATERIAL & SUPPLIES				
W591626	TOWN HALL CLEANING SUPPLIES	0.00	$1,091.00	0.00		1,091.00
Desc: Town Hall Cleaning Supplies	Acct: 10-161-323-0000	TH -MATERIAL & SUPPLIES				
	Vendor Total:		1,188.30	0.00		1,188.30
053650	WILSON TIRE INC				11/22/2023	81841
533749	WINTER TIRES FOR RAV 4	0.00	$608.60	0.00		608.60
Desc: FYE 2023 encumbrances	Acct: 10-211-315-0000	HPD -RECRUITMENT & TRAINING				
044316	MOUNT BALANCE WINTER TIRES	0.00	$159.00	0.00		159.00
Desc: C1 MOUNT BALANCE	Acct: 10-221-321-0000	HFD -REPAIRS & MAINT-VEHICLES				
	Vendor Total:		767.60	0.00		767.60
054160	WITMER PUBLIC SAFETY, INC				11/22/2023	81842
INV351799	LEATHER FRONTS	0.00	$66.40	0.00		66.40
Desc: FRONTS	Acct: 10-221-331-0100	HFD -FIRE SUPPRESSION EQUIPMEN				
INV348786	BOOTS	0.00	$144.00	0.00		144.00
Desc: BOOTS	Acct: 10-221-326-0000	HFD -PURCHASE/RENTAL UNIFORMS				
INV346861	DUTY BOOTS- MOCK	0.00	$206.98	0.00		206.98
Desc: DUTY BOOTS	Acct: 10-221-326-0000	HFD -PURCHASE/RENTAL UNIFORMS				
	Vendor Total:		417.38	0.00		417.38
501988	BEBEAU, TODD F	TODD F BEBEAU			11/22/2023	81843
132	SMALL GAMES CAMP - BOYS ICE HOCKEY	0.00	$925.00	0.00		925.00
Desc: Small Games Camp (Boys Ice Hockey)	Acct: 10-514-318-0000	PR -CONTRACTED SERVICES				
	Vendor Total:		925.00	0.00		925.00
502705	YOUNG, KYLIE	KYLIE YOUNG			11/22/2023	81844
133	SMALL GAMES CAMP	0.00	$325.00	0.00		325.00
Desc: SMALL GAMES CAMP	Acct: 10-514-318-0000	PR -CONTRACTED SERVICES				
	Vendor Total:		325.00	0.00		325.00
502913	MOORE, MADISON L	MADISON L MOORE			11/22/2023	81845
1	AFTERSCHOOL PROGRAMS	0.00	$140.00	0.00		140.00
Desc: AFTERSCHOOL PROGRAMS	Acct: 10-514-318-0000	PR -CONTRACTED SERVICES				
	Vendor Total:		140.00	0.00		140.00

FUND 1 0 **Bank Total:** **520,973.08**

	Holdback Total				
					520,973.08
Batch Totals:	0.00	440,607.61		0.00	961,580.69

Bank ID	Bank Name					
Vendor ID	Vendor Name	Payee Name			Check Date	Check No.
Detail: Invoice No.	Invoice Description		Cross Fund	Invoice Amt	Disc. Amt	Net Amt.

_____ MICHAEL HOYT

_____ DANIEL FRASER

_____ KIM SOUZA

_____ LANNIE J. COLLINS

_____ MARY M. ERDEI

_____ ROCKET

_____ ALLY TUFENKJIAN

_____ JOHN HAVERSTOCK

_____ GAIL OSTROUT

_____ JOSEPH MAJOR

TOWN OF HARTFORD SELECTBOARD Minutes
Tuesday, November 14, 2023, 6:00pm
Hartford Town Hall, 171 Bridge Street,
White River Junction, VT 05001

This meeting was conducted in person at Town Hall

Present: Michael Hoyt, Chair; Kim Souza, Clerk; Lannie Collins, Member; Mary Erdei, Member; Rocket, Member, Ally Tufenkjian, Member; John Haverstock; Lana Livingston; Rick Vincent; Lisa O'Neil; Greg Sheldon; Connie Kelley; Scott Smith; Karl Ebbighausen; Tom Howell; Christine Cooper Warner; Aaron Warner; Will Adler; Barry Schuster; Kevin Geiger; Pat Autilio

Zoom: Dan Fraser, Vice Chair; Marie Alvin; Heidi Duto; Michelle Boleski

JAM LINK: https://www.youtube.com/watch?v=40qt94Uvaj0

I. Call to Order the Selectboard Meeting by Chair, Mike Hoyt at 6:00PM
II. Pledge of Allegiance was recited and led by Selectboard Member, Rocket.
III. Local Liquor Control Board: None
IV. Local Cannabis Control Board: None
V. Order of Agenda: There were no changes to the order of agenda.
VI. Selectboard

1. Public Comment
   Aaron Warner, from Hartford, read a statement to the Board cautioning them about DEI associations and Black Lives Matter groups.

   Marie Alvin, from Hartford Ave., asked about the status of the fence and cameras for the Park & Ride. The Town Manager will check in with the DPW Director to find out the status. She also urged the Town Manager to put the cost of the cameras in the budget for FY2025. She also suggested putting charging stations at the Park & Ride.

   Michelle Boleski, from Hartford, asked about the follow up to the speed study on Hartford Ave. The initial one was done in the summer when school was not in session. Another study was suggested to do when school is in session. Chief Sheldon said it has not been done yet. Chair, Mike Hoyt said they will find out.

   Heidi Duto, from White River Junction, called to remind the Board that it has been over a year for the lighting in the Park & Ride. There were some grants that were going to cover the cost. Dana Clawson was looking into grants to cover this. They will follow up with him.

2. Selectboard Comments and Announcements
   Kim Souza thanked John Haverstock for answering her many questions prior to the meeting. Rocket thanked the staff that are attending tonight's

meeting.

3. Appointments:
   a. **Selectboard Member, Mary Erdei made the motion to appoint Jennifer Durgin to the Hartford Climate Action Steering Team for a three-year term beginning November 14, 2023 and ending November 13, 2026. Ally Tufenkjian seconded the motion. All were in favor and the motion passed.**

4. Town Manager's Report

Orientation

Since my last report, I have continued meeting with community stakeholders and members of a growing support network in and out of Town.

I have met with leadership of the Quechee Club, in the person of Brian Kelley. I have participated in my first meeting of the Upper Valley Leadership Team. I attended a meeting of the Hartford Rotary Club and had a splendid time getting to know the membership and the culture of the group.

I plan to ride the roads of Hartford with DPW Director Bryan Gazda and to tour Town recreational facilities with Parks & Recreation Director Scott Hausler.

Community Safety Study

As you know, the Town awarded the contract for our upcoming Community Safety Study to Strategy Matters at the quoted price of $30,000. I held an initial Zoom meeting with them on November 8 to discuss logistics. They have confirmed that they can be flexible regarding the community outreach work that needs to be done, in order to avoid the worst of winter weather. The next step appears to be setting up a Project Management Team of roughly 5 to 7 people.

Significant Activity Reports

Link: https://www.hartford-vt.org/Archive.aspx?ADID=460

5. Board Reports, Motions & Ordinances
   a. Assessor Budget Presented by Assessor, Rick Vincent.
   b. Town Clerk Budget Presented by Town Clerk, Lisa O'Neil
   c. Police Budget Discussion Presented by Police Chief, Greg Sheldon
   d. Dispatch Budget Presented Police Chief, Greg Sheldon
   e. Discuss Policy on Policies Presented by Ally Tufenkjian and Pat Autilio.
      After the presentation and discussion, it was decided to take no official action tonight. John Haverstock will check in with the Department Heads concerning the template.

   f. Discuss Flood Resilience Grant Opportunity- TRORC; Kevin Geiger "Two Rivers-Ottauquechee Regional Commission"
      Selectboard Member, Ally Tufenkjian made the motion that the Selectboard authorize the Town Manager to sign a letter expressing the Town's support for a grant proposal from the Upper Valley Lake Sunapee Regional Planning Commission and support from the Two Rivers-Ottauquechee Regional

Commission, entitled "Flood Resilient and Equitable Transportation Infrastructure for New Hampshire and Vermont." Selectboard Member, Mary Erdei seconded the motion. All were in favor and the motion passed.

g. Renewal of Evergreen Certification of Approved Location
Selectboard Member,Mary Erdei made the motion that the Selectboard sign a Certificate of Approval for Location of a Salvage yard, supplied by legal counsel of Judith Belyea and Evergreen Recycling, Inc., regarding a parcel located at the end of A Street in Wilder, within an Industrial/Commercial Zoning District. Selectboard Member, Ally Tufenkjian seconded the motion. All were in favor and the motion passed.

h. Ratification of Out-of-Grade Pay Agreement
Selectboard Member, Ally Tufenkjian made a motion that in view of concerns raised about compliance with Vermont's Open Meeting Law, I move that the Selectboard ratify a prior action taken by the Selectboard on September 19, 2023 to award the Finance Director an additional $30.00 per hour and the HR Director an additional $25.00 per hour (based on a 40-hour workweek) for a two-month period beginning October 2, 2023 to provide onboarding support for Hartford's new Town Manager, with such funding to come from the Town Manager's budget. Selected Member, Mary Erdei seconded the motion. 6 were in favor and 1 (Collins) was not in favor. The motion passed.

i. Snow and Ice Removal
Selectboard Clerk Kim Souza made the motion to Authorize the Director of Public Works to enter into a service agreement with Kurtzhalz Excavating for the removal of snow and ice per Kurtzhalz bid proposal, dated October 20, 2023. Selectboard Member, Rocket seconded the motion. All were in favor and the motion passed.

VII. Commission Reports

Ally Tufenkjian

Hartford Committee on Racial Equity & Inclusion (HCOREI):

-Thank you to Chief Sheldon for offering an overview of the Police Department and some key pieces of his vision and strategy for their work.

Resilient Hartford:

-Planning a community discussion about the future of the Clifford Park Food Forest & Abenaki Garden at the West Hartford Library sometime in the first half of December.

-One committee vacancy.

Hartford Committee on Housing & Homelessness:

-Two committee vacancies.

Kim Souza

The Planning Commission met November 13 with several applications.

- Four of the applications by Black Rock Investments relating to a proposed large housing development were continued to December 4th.

- A Site Development Plan for a multiunit property on Hillcrest Terrace was approved with conditions provided by the commission.
- An application for a subdivision on Depot Street in Wilder was approved.
- A Site Development Plan amendment to allow Twin Pines temporary construction access on Goudreau Street was approved with conditions.
- A Site Development Plan from Northern Stage for a multi-unit development on Gates Street was approved with conditions.
- An application for a Site Development Plan from Craftsudies and The Haven for an Emergency Shelter on North Main Street was continued to December 18th.

Details for all applications and deliberation can be found in the Nov 13 minutes of the Planning Commission Meeting located in the Agenda Center of the Town website.

Mary Erdei
Hartford Conservation Commission 11/06/2023
Guest Holly Henderson from Quechee, a Wildlife Biologist and relatively new resident to the town of Hartford offered her volunteer skills in her area of expertise while raising 2 very young children. Other business included the Conservation Commission's renewed support for speakers and educational events scheduled throughout the year for the grassroots "Salamander Team" under Ben Fletcher's guidance. Discussion revolved around a Mid February (15th, 6:30 p.m.) conservation oriented event regarding citizen science/nature and stewardship with invitations to many groups involved in this area of interest (VINS, VCE, Tree Board, Climate Action, UVMBA, Garden Club, CT River Watershed Council, Resilient Hartford, Salamander Team, etc.). Reminders will go out that on May 18th, there will be a workshop/work day event to identify invasive plants and remove them, at Hurricane Forest. Other items of discussion included the budget, extending the length of the agreement with the UVMBA, the Polar Express and Rotary, painting boundary markers, Rt 5 bike corridor, among others

VIII. Consent Agenda: **Selectboard Clerk, Kim Souza made the motion to approve the Consent Agenda. Selectboard Member, Mary Erdei seconded the motion. All were in favor and the motion passed.**

Approve Payroll Ending: 11/11/2023
Approve A/P Manifest of:11/10/2023 and 11/16/2023
Approve Meeting Minutes of: 10/31/2023 and 11/7/2023
Approved Selectboard Meetings are: 11/21 & 11/28/2023

IX. Adjourn the Selectboard Meeting
Selectboard Member, Rocket made the motion to adjourn the meeting at 9:30PM. Selectboard Member, Ally Tufenkjian seconded the motion. All were in favor and the motion passed.

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Kim Souza, Clerk
11/14/2023 Selectboard Meeting

TOWN OF HARTFORD
SELECTBOARD AGENDA
BUDGET

Tuesday, November 21, 2023, 6:00pm
Hartford Town Hall, 171 Bridge Street, White River Junction, VT 05001

This meeting was conducted in person at Town Hall

Present: Michael Hoyt, Chair; Kim Souza, Clerk; Lannie Collins, Member; Mary Erdei, Member; Ally Tufenkjian, Member; John Haverstock; Lana Livingston; Joe Major; Bryan Gazda; John Reid; Dana Clawson; Jeff Arnold; Gail Ostrout.

Zoom: Dan Fraser, Vice-Chair; Rocket, Member

I. **Call to Order the Selectboard Meeting** by Chair, Mike Hoyt at 6:00PM
II. **Pledge of Allegiance** was recited and led by Lannie Collins.
III. **Order of Agenda**: There were no changes to the order of agenda.
IV. **Selectboard**
    1. **Public Comments:** None
    2. **Budget Review (Information Only)**
        a. DPW presentation led by DPW Director, Bryan Gazda.
        b. Enterprise Funds led by DPW Director, Bryan Gazda
        c. Town Manager presentation led by Town Manager, John Haverstock.
V. **Consent Agenda**: None
VI. **Adjourn the Selectboard Meeting:** Selectboard Clerk, Kim Souza made the motion to adjourn the meeting at 8:30PM. Selectboard Member, Ally Tufenkjian seconded the motion. All were in favor and the motion passed.

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Kim Souza, Clerk
Nov. 21, 2023 Budget Meeting