

HARTFORD, VERMONT

Town and School District 2012 Annual Report



**BUDGET DISCUSSION
CANDIDATE'S NIGHT**
7:00pm
February 25, 2013
Hartford High School
Auditorium

COMMUNITY DAY
10am – 2pm
March 2, 2013
Hartford High School
Gymnasium

VOTING
7am – 7pm
March 5, 2013
Hartford High School
Gymnasium

ANNUAL MEETING
10am – 2pm
April 6, 2013
Hartford High School
Gymnasium

MUNICIPAL TELEPHONE DIRECTORY

CALL THE:

FOR ANSWERS ABOUT:

Town Manager's Office – 8:00 a.m.-5:00 p.m. Monday-Friday
(802) 295-9353/FAX (802) 295-6382

Town Administration

Animal Control Officer
(802) 295-9425

Lost/Found/Problems

Fire Department
(802) 295-3232/FAX (802) 295-5143)

Fire Information (non-emergency)
Ambulance Information (non-emergency)

Health Officer – 8:00 a.m.-5:00 p.m. Monday-Friday
(802) 295-9353 ext. 223 or 802-356-7297

Health Matters

Listers/Assessor – 8:30 a.m.-4:30 p.m. Mon-Thurs. 8:00 a.m.-4:00 p.m. Friday
(802) 295-3077

Property Assessment

Planning & Development Department – 8:00 a.m.-5:00 p.m. Monday-Friday
(802) 295-3075

Zoning, Building Permits, Housing,
Community Development, Planning,
Historic Preservation, Conservation
Police Information (non-emergency)

Police Department
(802) 295-9425/FAX (802) 295-5146

Public Works Department – 8:00 a.m. – 5:00 p.m. Monday-Friday
(802) 295-3622
(802) 295-9425

Water, Wastewater, Highway
Emergency Nights & Weekends

Recycling/Landfill/Solid Waste Disposal – 8:00 a.m. – 4:00 p.m. Monday-Saturday
(802) 295-2673
(802) 295-5740

Recycling
Permits & Regulations

Parks & Recreation Department – 8:00 a.m. – 5:00 p.m. Monday-Friday
(802) 295-5036
(802) 295-3236
(802) 295-2863
(802) 295-2864

Recreation Office
Recreation Program Hotline
Hartford Municipal Arena
Sherman Manning Pool

Superintendent of Schools
(802) 295-8600/FAX (802) 295-8602

Education

Tax Collector – 8:00 a.m. – 5:00 p.m. Monday-Friday
(802) 295-9353 ext. 217

Delinquent Taxes

Town Clerk – 8:00 a.m. – 5:00 p.m. Monday-Friday
(802) 295-2785

Voting & Registration; Certificates;
Marriages & Dog Licenses; Elections

Finance/Tax/Treasurer's Office – 8:00 a.m. – 5:00 p.m. Monday-Friday
(802) 295-3002

Current Taxes

EMERGENCY PHONE NUMBERS – FIRE, POLICE AND AMBULANCE – DIAL 9-1-1
TOWN OF HARTFORD WEB PAGE: www.hartford-vt.org

***Warning for
Annual Town
Meeting***

***March 5, 2013
&
April 6, 2013***

**WARNING
FOR
ANNUAL TOWN MEETING
2013**

Voting by Australian ballot is to be held on **March 5, 2013** at the Hartford High School (**Gymnasium**). Budget discussion/candidates night is to be held on **Monday, February 25, 2013 at 7:00 p.m.** at the Hartford High School (**Auditorium**).

The legal voters of the Town of Hartford are further notified that voter qualification, registration and absentee voting relative to said Annual Town Meeting shall be as provided in the Town Charter and chapters 43, 51, and 55 of title 17, Vermont Statutes Annotated.

THE FOLLOWING ARTICLES WILL BE VOTED BY AUSTRALIAN BALLOT ON TUESDAY, MARCH 5, 2013. POLLS OPEN AT 7:00 A.M. EST AND CLOSE AT 7:00 P.M. EST.

1. To elect the following Town Officers for the ensuing year: Town Moderator for one year; Selectman for two years; Selectman for three years; Selectman for three years; Lister for three years; Library Trustee for five years; Town Treasurer for three years; Trustee of Public Funds for one year; Trustee of Public Funds for two years; Trustee of Public Funds for three years. **(By Australian ballot)**

2. Shall the Town appropriate a total general fund expenditure for operating expenses of \$13,481,930 of which \$10,446,353 shall be raised by taxes, \$3,035,577 by non-tax revenues and \$275,000 by prior year surplus. **(By Australian ballot)**

3. Shall the Town of Hartford and the Hartford School District each issue general obligation bonds in an aggregate amount not to exceed \$8,990,000, subject to reduction from the receipt of any state or federal funds, for the purpose of funding the construction of new and/or the renovation of existing recreational facilities including but not limited to; athletic fields and appurtenances thereto at the so-called Maxfield property (\$3,100,000), renovations to the Wendell A. Barwood Arena (\$2,500,000), construction of a new pump house and children's pool adjacent to the Sherman Manning pool (\$140,000), renovation of the Middle School gym (\$900,000), construction of a new track with an all weather turf infield (\$800,000) and a new Field House (\$1,550,000) adjacent to the existing High School, such aggregate amount of bonded indebtedness to be apportioned as follows: Town of Hartford \$5,740,000, Hartford Town School District \$3,250,000. This bonding authority shall be subject to and require approval by both the Town of Hartford and the Hartford School District Meetings. **(By Australian ballot)**

4. Shall the Town of Hartford issue general obligation bonds in an amount not to exceed Four Million Nine Hundred Thousand Dollars (\$4,900,000) subject to reduction from the receipt of any state or federal funds, for the purpose of funding the renovation of the Municipal Town Offices and related appurtenances thereto. All to be repaid by property taxes. **(By Australian ballot)**

5. Shall the Town appropriate the sum of Forty-Five Thousand Five Hundred Forty (\$45,540) Dollars to **Advance Transit** for the purpose of providing public transportation services. **(By Australian ballot)**

6. Shall the Town appropriate the sum of Fifteen Thousand Two Hundred Fifty (\$15,250) Dollars for the purpose of assisting various associations owning or in control of **Cemeteries** in said Town, to be divided as follows:

Hartford Cemetery Assoc.-Seven Thousand Five Hundred (\$7,500) Dollars

Christian Street Cemetery Assoc.-Six Hundred (\$600) Dollars

Mt. Olivet and St. Anthony's Cemeteries Assoc.-Three Thousand Eight Hundred (\$3,800) Dollars

West Hartford Cemetery Assoc.-Nine Hundred (\$900) Dollars

Quechee Cemetery Assoc.-Two Thousand Four Hundred Fifty (\$2,450) Dollars

(By Australian ballot)

7. Shall the Town appropriate the sum of Nine Thousand Five Hundred (\$9,500) Dollars to be paid to **The Family Place**, to help support programs which benefit Hartford residents. **(By Australian ballot)**

8. Shall the Town appropriate the sum of Five Thousand (\$5,000) Dollars for the purpose of helping to defray the expenses of the **Hartford Historical Society** in collecting, conserving and displaying the Town's history. **(By Australian ballot)**
9. Shall the Town appropriate the sum of Seven Thousand (\$7,000) Dollars for the purpose of helping to defray the expenses of operating and maintaining **Headrest's** information and referral and crisis intervention services. **(By Australian ballot)**
10. Shall the Town appropriate the sum of Nine Thousand Nine Hundred Ninety-Five (\$9,995) Dollars to help support outpatient, mental health and substance abuse services by the staff of **Health Care & Rehabilitation Services, Inc.** **(By Australian ballot)**
11. Shall the Town appropriate the sum of Seven Thousand Five Hundred (\$7,500) Dollars to **Southeastern Vermont Community Action (SEVCA)** to assist Hartford in responding to the emergency needs of the community and providing all available and applicable services. **(By Australian ballot)**
12. Shall the Town appropriate the sum of Forty-One Thousand Eight Hundred Eighty Two (\$41,882) Dollars to support the home health care and hospice care of patients in their homes by staff and volunteers of the **Visiting Nurse Alliance of Vermont and New Hampshire, Inc.** **(By Australian ballot)**
13. Shall the Town appropriate the sum of Two Thousand Five Hundred (\$2,500) Dollars for services provided by **Windsor County Partners** to Hartford young people. **(By Australian ballot)**
14. Shall the Town appropriate the sum of Two Thousand (\$2,000) Dollars to **Women's Information Service (WISE)** to help defray the cost of their operating budget. **(By Australian ballot)**
15. Shall the Town of Hartford accept the proposed amendment to the Hartford Town Charter, approved at a regular meeting of the Board of Selectman of the Town of Hartford, December 11, 2012 as follows:

123A-203 a. 4. B.

(4) The Board of Selectmen are authorized to impose either or both

(a) a one percent meals and alcoholic beverages tax

(b) a one percent rooms tax

(c) effective beginning on the next tax quarter following 90 days notice to the State Department of Taxes

(d) Any tax imposed under the authority of this section shall be collected and administered by the department of taxes, in accordance with state law governing such state tax or taxes

Dated at Hartford, Vermont this 22nd day of January, 2013.

SELECTMEN OF THE TOWN OF HARTFORD

Kenneth Parker
 F. X. Flinn
 Bethany Fleishman
 Sabino Romano
 Sonia O. Knight
 Alex DeFelice
 Simon Dennis

**WARNING
FOR
ANNUAL TOWN MEETING
2013**

The citizens of Hartford who are legal voters in Town Meeting are hereby warned to meet at the Hartford High School (Hanley Gym) in said Town on **Saturday, April 6, 2013, at 10:00 a.m.** for the purpose of transacting Town business not involving voting by Australian ballot.

The purpose of the Town business meeting being to decide by voice vote and/or discuss the following:

1. To receive the reports of the Town Officers.
2. To vote to collect Town General and Highway Tax and the Town School District's Tax on real estate in two installments, the first being on or before August 9, 2013, and the second installment being on or before February 7, 2014 through the Treasurer.
3. To vote what compensation the Town will pay its Town officers from the General Fund, effective July 1, 2013 pursuant to 24 V.S.A., Section 932: Moderator \$100 per annum; Board of Civil Authority \$25 per diem; Lister's \$10.00 per hour; Board of Selectmen \$35 per meeting, with the Chairman receiving \$150 additional per annum and the Vice-Chairman receiving \$75 additional per annum; such officials will receive mileage reimbursement in the amount equivalent to the rate authorized by the IRS when a town vehicle is not available to them.
4. To vote to approve the 2013-2014 budget if disapproved at the March 5th, 2013 meeting.
5. Shall the Town appropriate the sum of Eight Hundred Sixty Nine (\$869) Dollars for the purpose of supporting the activities of the **Retired Senior Volunteer Program**.
6. Shall the Town appropriate the sum of Nine Hundred Ninety Nine (\$999) Dollars to support the activities of **Vermont Adult Learning** in its work with adults in need of basic reading, writing, math, GED, and English language skills.
7. Shall the Town appropriate the sum of Nine Hundred Seventy Five (\$975) Dollars to support the mission of the **Vermont Association for the Blind and Visually Impaired (VABVI)** in its work to help blind and visually impaired Vermonters achieve and maintain independence.
8. Shall the Town appropriate the sum of Eight Hundred Forty Five (\$845) Dollars to help support the work of **The Vermont Center for Independent Living** in assisting Vermonters with disabilities to live as fully, productively and independently as possible.
9. Shall the voters of the Town instruct their federal and state legislatures to:
Ban assault weapons and high-capacity ammunition magazines.
Require a criminal background check for every gun sold in America.
Make gun trafficking a federal crime, with real penalties for "straw purchasers" (those who arm criminals).
Our efforts cannot bring back the 20 innocent children murdered in Newtown, CT -- or the 33 people murdered with guns every day in America. But we can prevent future tragedies by passing common sense legislation.
10. To do any other necessary and proper non-binding business.

***NOTE:** The Annual Town Meeting and the Annual Town School District Meeting will both convene at 10:00AM. EST on Saturday, April 6, 2013. The Town Meeting will immediately recess and be held following the conclusion of the School meeting.

Dated at Hartford, Vermont this 22nd day of January, 2013.

SELECTMEN OF THE TOWN OF HARTFORD

Kenneth Parker
F. X. Flinn
Bethany Fleishman
Sabino Romano

Sonia O. Knight
Alex DeFelice
Simon Dennis

TOWN OF HARTFORD



Town And School 2012 Annual Report

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Front Cover: The Board of Selectman would like to acknowledge and thank Eliza LeBrun & Fran Robinson for the cover design and layout.



Report of the

Board of Selectman

REPORT OF THE SELECTBOARD 2012

It is perhaps best said that 2012 was the “Year of Recovery” in Hartford. The year began with Hartford facing substantial challenges and uncertainty due to Tropical Storm Irene, a storm of remarkable significance that occurred August 28, 2011, and left in its wake extensive damage in three areas of the community; the villages of Quechee, West Hartford and White River Junction. Destruction of the covered bridge and a commercial structure in the heart of Quechee Village, near total destruction of the West Hartford Public Library, as well as extensive damage to several homes and businesses in the center of the village, and inundation of several buildings and businesses next to the White River in White River Junction posed serious challenges and the prospects of great expense to the community as it worked to recover from the event.

Under the leadership of the Town Manager and his staff, the town vigorously pursued reimbursement by FEMA and the Federal Highway Administration for its losses. The efforts paid off by significantly reducing the cost to the town to replace the bridge in Quechee. In addition, the town mounted a successful effort to convince FEMA to acquire several privately owned properties in the immediate vicinities of the bridge and library through the Flood Hazard Mitigation Program.

Town Meeting 2012 resulted in voters approving two bond issues to contribute towards the replacement of the Quechee covered bridge and the reconstruction and expansion of the West Hartford Public Library.

Demolition of the damaged bridge by the contractor, Miller Construction, Inc., of Windsor, VT, commenced in mid July, and through expediting efforts, the new bridge was reopened to traffic following a ribbon cutting ceremony at which Vermont Governor Peter Shumlin participated on Saturday, December 29, 2012. Additional work to complete the bridge is expected to commence once winter has passed with another event being planned for June, 2013 to celebrate the new bridge.

The question of what to do regarding the return of library services to West Hartford was not as readily resolvable. It took months to sort through the various options available to the town. After considerable debate and community member involvement a satisfactory plan was conceived that received widespread support. Work to begin developing engineering and architectural plans was initiated, and reconstruction of the existing library as well as construction of additional space will begin in the spring of 2013.

The long awaited reconstruction of the Bridge Street underpass leading into downtown White River Junction will commence in 2013. In addition town staff has been working to prepare for the development of a roundabout at the intersection of Sykes-Mountain Avenue, and U.S. Route 5 by the Vermont Agency of Transportation. Planning and developmental work by the town and the state for the creation of several segments of sidewalks and bike paths extending from Arboretum Drive along US Route 5 to the intersection with of Sykes-Mountain Ave, and then to along the entire length of it continues the expectation work on the improvements will likely commence in 2014.

TOWN EMPLOYEES

During 2012 the town reached collective bargaining agreements with the police and fire unions. The result was a pay increase of approximately 3%. In addition employees also agreed to assume 10% of the cost of town provided health insurance benefits. It was also agreed that certain open-ended unfunded retirement benefits would be eliminated in the future. These are important steps for the long-term financial wellbeing of the town. The town manager and town employees involved are to be applauded, and thanked, for their efforts in achieving these critical agreements. The town remains in negotiations with the union that represents DPW employees.

ECONOMIC IMPACT ON OUR COMMUNITY

The ongoing economic recession continues to impact Hartford in a number of ways not the least of which is the effect real estate market values continue to have on our Grand List (the sum total of the value of all properties in Hartford). Through the continuing process of determining property values in town, the Listers Office surveys properties in approximately 20% of the community each year completing a cycle over a five year span. In 2012 property values in the Quechee area of Hartford were evaluated, and as a result the Grand List declined by an estimated three percent (3%). This reduction when combined with the decline experienced in the immediately preceding three years has effectively reduced our Grand List by 6.25% since 2010. This shift has made budgeting for the 2013-2014 budget exceedingly challenging for the town manager and selectboard, and will continue to impact the process until the Grand List starts to grow once more.

There were relatively few new housing or commercial project starts during the year in Hartford, however those of note are; a large Photovoltaic Solar Energy Farm constructed south of White River Junction on Melissi Road, a new market as well as a new convenience store along Route 4 in Quechee, and a new facility to house a Listen Center on Maple Street in White River Junction.

The privately owned solar farm consists of 9,600 panels covering approximately nine (9) acres and is nearing completion at a reported cost of \$9.0 million. It is theoretically expected to generate sufficient electricity to supply approximately 660 homes. Construction of two Quechee projects as well as the Listen Center commenced in late Fall of 2012 and will be operational by early to mid 2013.

Real estate purchases of note that will enhance the Grand List include acquisition of the former American Legion Building in White River Junction, and the former Saturn garage on Route 5. Work is underway to bring them into service for a variety of commercial uses.

The prospects for new construction in Hartford in 2013 are promising due to plans that include new office buildings in downtown White River Junction, and other commercial projects that are on the drawing board.

TOWN SPENDING - THE BUDGET

The Selectboard was faced with yet again an exceptionally large increase in health insurance premiums (43% over prior year translated in a \$248,000 jump), substantial increases of property and casualty insurance premiums (\$150,000), a three percent (3%) pay increase for members of the police and fire unions as well as nonunion employees, and a projected three percent (3%) reduction of the Grand List. These changes resulted in an estimated \$900,000 - \$1,000,000 shortfall of revenue simply to fund town operations to the same level as did the 2012-2013 budget.

After 10 weeks of presentations and deliberations the board finally crafted a new budget for 2013-2014 for presentation to the public at 2013 March Town Meeting. The end result is a budget that represents an increase in spending of 0.27% and results in a 4 cent increase in the tax rate. Considering the obstacles the board faced as it developed a General Fund budget of \$13,481,980, the fact it was finalized at an increase of \$35,698 over the prior year illustrates the impact of ballooning insurance costs and reduced state and Federal aid on our town.

TOWN/SCHOOL DISTRICT COOPERATION

For many years there has been little in the way of a cooperative relationship between the Board of Selectmen and the Hartford School Directors. Projects and opportunities that could have been done jointly were given little consideration until 2012 when each board, in its respective way, realized there are opportunities to work together for the benefit of the community worthy or being explored. Two areas of concern were addressed at a joint meeting of the boards; the prospect of combining forces to do a bevy of projects intended to create or improve athletic and recreational facilities including; the Maxfield playing fields, a new high school track and all-weather playing surface replacing the football field, creation of a new high school baseball diamond at the Maxfield Property, improvements and expansion of the Wendell A. Barwood Arena (WABA) to enable it to be used as a multi-purpose year round

facility, renovation of the Middle School gymnasium, and construction of a new athletic field house/locker room facility to serve the needs of high school teams and the Manning pool. Additionally, the boards instructed their respective administrative heads, the town manager and the school superintendent, to examine ways to combine common functions or departments with an eye towards increased efficiency and cost saving. Funding has been incorporated into the 2013-2014 budget to support these initiatives.

BONDS

During 2012 townspeople voted to authorize two bond issues. One for \$1,135,225 to fund the town's share of the cost to build the new bridge in Quechee, and the other in the amount of \$500,000 to fund reconstruction and expansion of the West Hartford Public Library. The Selectboard has also voted to support two bond proposals, sometimes referred to as "Hartford Improvement Bonds" to fund the renovation of an the aging and outmoded municipal building at a cost of \$4,900,000, and the second a first of its kind in Vermont joint effort by a community's school district and its municipal government to fund a combination of mutually beneficial projects in the community. Commonly referred to as a "Joint Athletic and Recreation Facilities Bond" in the amount of \$8,990,000. The Town's share is \$5,700,000. The board has done so believing there is a substantial need in both instances for upgraded facilities, and with bond interest rates at their lowest point in years taking advantage of the market now as opposed to doing what projects the community will want or need to do in the near future when rates could be higher is sensible.

The Selectboard supports these bonds believing them to be beneficial to the community in a number of ways including making the community a more attractive place for people to live, work and raise families.

The support of our community is much appreciated by the members of the Selectboard. We thank those who help make our government a vital function of a community with limitless vitality and potential, and community members in general for their interest, support and counsel relative to the affairs of Hartford.

SELECTMEN OF THE TOWN OF HARTFORD

Kenneth Parker, Chair
F. X. Flinn, Vice Chair
Bethany Fleishman, Clerk
Sabino Romano
Alex DeFelice
Sonia O. Knight
Simon Dennis



TOWN OF HARTFORD

2013/2014 MUNICIPAL BUDGET

GENERAL FUND EXPENSES

(FUND 10)

PLAN YOUR WORK – WORK YOUR PLAN

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1	GENERAL FUND - 10								
2									
3	A - GENERAL GOVERNMENT								
4									
5		111 - LEGISLATIVE							
6									
7	10-111-101-0000	LS - Selectmen Salary	8,575	6,735	8,575	3,080	8,650	75	0.87%
8	10-111-119-0000	LS - Payroll Accrual	0	175	0	0	0	0	-
9									
10		Sub Total:	8,575	6,910	8,575	3,080	8,650	75	0.87%
11									
12	10-111-210-0000	LS - FICA	656	515	656	236	656	0	0.00%
13	10-111-250-0000	LS - Work. Comp.	0	0	0	0	0	0	-
14	10-111-290-0000	LS - Benefits accrual	0	13	0	0	0	0	-
15									
16		Sub Total:	656	529	656	236	656	0	0.00%
17									
18	10-111-311-0000	LS - Trav. & Mtgs.	200	474	200	0	200	0	0.00%
19	10-111-312-0000	LS - Advertising	2,000	1,946	2,000	897	2,000	0	0.00%
20	10-111-315-0000	LS - Recruit./Train.	0	95	0	0	500	500	-
21	10-111-318-0000	LS - Contract Services	0	0	0	781	0	0	-
22	10-111-323-0000	LS - Material & Supplies	50	762	0	0	250	250	-
23	10-111-418-0000	LS - Prop. & Liab. Ins.	5,777	10,396	15,015	7,508	85	(14,930)	-99.43%
24									
25		Sub Total:	8,027	13,673	17,215	9,185	3,035	(14,180)	-82.37%
26									
27		Total - LS (111):	17,258	21,112	26,446	12,501	12,341	(14,105)	-53.34%
28									
29		115 - BOARDS & COMMISSIONS (Appointed by Governing Body)							
30									
31	10-115-101-0100	BC - Energy Commission	5,000	335	5,000	125	1,000	(4,000)	-80.00%
32	10-115-101-0200	BC - Tree Board	500	0	500	0	500	0	0.00%
33	10-115-101-0300	BC - High Speed Comm.	500	0	500	0	500	0	0.00%
34	10-115-101-0400	BC - Recreation Comm.	100	205	100	0	100	0	0.00%
35	10-115-101-0500	BC - WRJ Design/Review Board	100	0	100	0	100	0	0.00%
36	10-115-101-0600	BC - Town Meeting Committee	0	1,759	4,000	0	2,000	(2,000)	-50.00%
37	10-115-418-000	BC - Prop. & Liab. Ins.	0	0	46	0	50	4	8.70%
38									
39		Sub Total:	6,200	2,299	10,246	125	4,250	(5,996)	-58.52%
40									
41		Total - B&C (115):	6,200	2,299	10,246	125	4,250	(5,996)	-58.52%
42									
43		121 - EXECUTIVE							
44									
45	10-121-101-0100	EX - Manager Sal.	104,453	104,651	106,805	46,728	110,040	3,235	3.03%
46	10-121-101-0200	EX - Exec. Asst. Sal.	62,213	60,545	53,227	22,834	54,829	1,602	3.01%
47	10-121-101-0300	EX - Admin. Asst. Sal.	26,310	29,658	26,905	12,495	27,716	811	3.01%
48	10-121-101-0400	EX - Wellness Coordinator	0	0	0	0	0	0	-
49	10-121-101-0500	EX - Welcome Center Staff	0	8,369	0	5,161	20,821	20,821	-
50	10-121-101-0600	EX - Shared Personnel (Town/HSD)	0	0	0	0	30,000	30,000	-
51	10-121-119-0000	EX - Payroll Accrual	0	830	0	0	0	0	-
52									
53		Sub Total:	192,976	204,054	186,937	87,218	243,406	56,469	30.21%
54									
55	10-121-210-0000	EX - FICA	15,528	14,586	14,301	6,293	18,620	4,319	30.20%
56	10-121-220-0000	EX - Health Ins.	8,376	8,549	16,074	4,301	27,568	11,494	71.51%
57	10-121-220-0100	EX - Health Ins.(Employee Share)	0	0	0	0	(1,463)	(1,463)	-
58	10-121-225-0000	EX - HRA/CCC Expense	0	9,303	0	0	8,776	8,776	-
59	10-121-230-0000	EX - Dental Ins.	2,899	3,068	3,942	1,315	4,731	789	20.02%
60	10-121-240-0000	EX - Life Ins.	800	862	800	357	996	196	24.50%
61	10-121-250-0000	EX - Work. Comp.	791	445	766	335	1,056	290	37.86%
62	10-121-260-0000	EX - Retirement	15,438	16,252	14,954	5,980	17,806	2,852	19.07%
63	10-121-270-0000	EX - AD & D	28	29	28	12	34	6	21.43%
64	10-121-290-0000	EX - Ben. Accrual	0	327	0	0	0	0	-
65									
66		Sub Total:	43,860	53,420	50,865	18,594	78,124	27,259	53.59%
67									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT.# (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
68	10-121-311-0000	EX - Trav. & Mtgs.	2,000	642	2,000	505	2,000	0	0.00%
69	10-121-312-0000	EX - Advertising	2,400	3,251	2,400	78	3,500	1,100	45.83%
70	10-121-313-0000	EX - Membership/Dues	12,572	13,800	12,572	12,481	12,251	(321)	-2.55%
71	10-121-314-0000	EX - Books & Periodicals	1,125	139	1,125	149	1,125	0	0.00%
72	10-121-315-0000	EX - Recruit./Train.	1,000	341	750	55	550	(200)	-26.67%
73	10-121-318-0000	EX - Contract Ser.	44,000	4,530	48,000	594	0	(48,000)	-100.00%
74	10-121-318-0100	EX - Contract Ser. - Netwk.	6,200	5,629	6,200	2,586	8,360	2,160	34.84%
75	10-121-318-0200	EX - Contract Ser. - Comm Bk	0	4,400	0	6,000	0	0	-
76	10-121-318-0500	EX - Contract Ser. - Wel Ctr.	0	21,057	0	7,383	20,586	20,586	-
77	10-121-319-0000	EX - Oper./Gas	1,310	1,052	1,533	205	1,600	67	4.37%
78	10-121-320-0000	EX - Equip. Maintenance	5,200	4,912	5,200	2,874	5,200	0	0.00%
79	10-121-321-0000	EX - Rep. & Maint.-Veh.	350	933	350	0	350	0	0.00%
80	10-121-322-0000	EX - Postage	7,994	7,893	6,481	3,080	6,481	0	0.00%
81	10-121-323-0000	EX - Material & Supplies	11,300	8,824	12,350	1,336	8,537	(3,813)	-30.87%
82	10-121-324-0000	EX - Telephone	3,300	2,535	3,300	865	3,000	(300)	-9.09%
83	10-121-330-0000	EX - Office Equip.	500	6,098	0	0	1,400	1,400	-
84	10-121-330-0100	EX - Office Equip. - Network	0	0	0	0	0	0	-
85	10-121-340-0000	EX - Emp. Awards/Banq.	2,270	5,340	3,500	3,546	7,827	4,327	123.63%
86	10-121-418-0000	EX - Prop. & Liab. Ins.	23,021	24,558	26,098	13,049	7,103	(18,995)	-72.78%
87	10-121-418-0100	EX - Retiree Health Ins.	2,322	6,528	9,053	4,424	8,587	(466)	-5.15%
88									
89		Sub Total:	126,864	122,464	140,912	59,211	98,457	(42,455)	-30.13%
90									
91		Total - EX (121):	363,700	379,938	378,714	165,023	419,987	41,273	10.90%
92									
93		131 - ELECTIONS AND ELECTION ADMINISTRATION							
94									
95	10-131-101-0000	EA - Salaries	3,125	3,750	7,525	3,125	4,075	(3,450)	-45.85%
96	10-131-119-0000	EA - Payroll Accrual	0	0	0	0	0	0	-
97									
98		Sub Total:	3,125	3,750	7,525	3,125	4,075	(3,450)	-45.85%
99									
100	10-131-210-0000	EA - FICA	383	287	383	239	312	(71)	-18.54%
101	10-131-250-0000	EA - Work. Comp.	0	0	0	4	0	0	-
102									
103		Sub Total:	383	287	383	243	312	(71)	-18.54%
104									
105	10-131-311-0000	EA - Trav. & Mtgs.	50	0	50	0	50	0	0.00%
106	10-131-312-0000	EA - Advertising	200	0	200	0	250	50	25.00%
107	10-131-318-0000	EA - Contract Ser.	1,700	1,255	5,100	2,405	1,800	(3,300)	-64.71%
108	10-131-323-0000	EA - Material & Supplies	2,225	2,373	2,700	464	2,100	(600)	-22.22%
109	10-131-331-0000	EA - Dept. Equipment	0	0	0	0	0	0	-
110	10-131-418-0000	EA - Prop. & Liab. Ins.	56	49	42	21	83	41	97.62%
111									
112		Sub Total:	4,231	3,678	8,092	2,890	4,283	(3,809)	-47.07%
113									
114		Total - EA (131):	7,739	7,715	16,000	6,258	8,670	(7,330)	-45.81%
115									
116		141 - LEGAL EXPENSES							
117									
118	10-141-318-0000	LE - Counsel Fees	15,000	53,219	20,000	23,661	25,000	5,000	25.00%
119									
120		Total - LE (141):	15,000	53,219	20,000	23,661	25,000	5,000	25.00%
121									
122		151 - VITAL STATISTICS							
123									
124	10-151-101-0000	VS - Clerk(s) Sal.	89,295	91,653	91,292	39,163	94,058	2,766	3.03%
125	10-151-119-0000	VS - Payroll Accrual	0	368	0	0	0	0	-
126									
127		Sub Total:	89,295	92,021	91,292	39,163	94,058	2,766	3.03%
128									
129	10-151-210-0000	VS - FICA	6,831	6,997	6,984	2,990	7,196	212	3.04%
130	10-151-220-0000	VS - Health Ins.	8,540	7,694	8,860	3,575	12,028	3,168	35.76%
131	10-151-220-0100	VS - Health Ins.(Employee Share)	0	0	0	0	(1,203)	(1,203)	-

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
132	10-151-225-0000	VS - HRA/CCC Expense	0	5,036	0	0	3,957	3,957	-
133	10-151-230-0000	VS - Dental Ins.	844	847	908	358	890	(18)	-1.98%
134	10-151-240-0000	VS - Life Ins.	640	666	640	282	664	24	3.75%
135	10-151-250-0000	VS - Work. Comp.	366	179	374	158	395	21	5.61%
136	10-151-260-0000	VS - Retirement	7,143	5,869	7,303	2,508	7,524	221	3.03%
137	10-151-270-0000	VS - AD & D	22	22	22	9	22	0	0.00%
138	10-151-290-0000	VS - Ben. Accrual	0	115	0	0	0	0	-
139									
140		Sub Total:	24,386	27,424	25,091	9,880	31,473	6,382	25.44%
141									
142	10-151-311-0000	VS - Trav. & Mtgs.	50	55	50	0	50	0	0.00%
143	10-151-312-0000	VS - Advertising	100	170	100	0	150	50	50.00%
144	10-151-313-0000	VS - Member./Dues	50	50	60	0	60	0	0.00%
145	10-151-316-0000	VS - State Payments	7,850	3,331	7,850	796	7,738	(112)	-1.43%
146	10-151-318-0000	VS - Contracted Services	750	394	750	38	750	0	0.00%
147	10-151-318-0200	VS - Document Restoration	22,000	0	20,000	16,149	20,000	0	0.00%
148	10-151-318-0400	VS - Digital Imaging	0	0	0	0	20,000	20,000	-
149	10-151-320-0000	VS - Equip. Maintenance	725	529	725	486	800	75	10.34%
150	10-151-322-0000	VS - Postage	1,000	2,013	3,000	630	2,500	(500)	-16.67%
151	10-151-323-0000	VS - Material & Supplies	4,500	4,841	5,000	1,462	5,000	0	0.00%
152	10-151-324-0000	VS - Telephone	1,000	908	1,000	299	1,000	0	0.00%
153	10-151-331-0000	VS - Dept. Equip.	0	126	1,800	0	1,400	(400)	-22.22%
154	10-151-418-0000	VS - Prop. & Liab. Ins.	653	718	781	391	802	21	2.69%
155									
156		Sub Total:	38,678	13,134	41,116	20,249	60,250	19,134	46.54%
157									
158		Total - VS (151):	152,359	132,579	157,499	69,293	185,781	28,282	17.96%
159									
160		161 - GENERAL SERVICES (Town Offices)							
161									
162	10-161-318-0000	GS - Contract Ser.	33,388	31,708	33,388	16,111	41,191	7,803	23.37%
163	10-161-321-0000	GS - Rep. & Maint.	5,995	1,589	5,995	95	4,450	(1,545)	-25.77%
164	10-161-323-0000	GS - Material & Supplies	2,500	2,417	2,500	1,112	2,500	0	0.00%
165	10-161-327-0000	GS - Building Heat	14,916	14,471	14,916	1,956	18,455	3,539	23.73%
166	10-161-328-0000	GS - Water/Sewer	1,200	1,083	1,200	292	1,200	0	0.00%
167	10-161-329-0000	GS - Electricity	7,500	8,456	9,000	2,942	9,000	0	0.00%
168	10-161-331-0000	GS - Dept. Equip.	0	0	0	0	500	500	-
169	10-161-418-0000	GS - Prop. & Liab. Ins.	4,955	5,330	5,691	2,846	6,455	764	13.42%
170									
171		Sub Total:	70,454	65,055	72,690	25,353	83,751	11,061	15.22%
172									
173		Total - GS (161):	70,454	65,055	72,690	25,353	83,751	11,061	15.22%
174									
175		171 - FINANCIAL ADMINISTRATION							
176									
177	10-171-101-0000	FA - Salaries	187,564	168,546	183,680	82,969	197,793	14,113	7.68%
178	10-171-119-0000	FA - Payroll Accrual	0	554	0	0	0	0	-
179									
180		Sub Total:	187,564	169,100	183,680	82,969	197,793	14,113	7.68%
181									
182	10-171-210-0000	FA - FICA	14,349	12,617	14,052	6,226	15,130	1,078	7.67%
183	10-171-220-0000	FA - Health Ins.	23,387	19,761	24,561	10,033	33,988	9,427	38.38%
184	10-171-220-0100	FA - Health Ins.(Employee Share)	0	0	0	0	(3,399)	(3,399)	-
185	10-171-225-0000	FA - HRA/CCC Expense	0	17,210	0	0	7,273	7,273	-
186	10-171-230-0000	FA - Dental Ins.	3,112	2,624	2,659	1,192	3,113	454	17.07%
187	10-171-240-0000	FA - Life Ins.	1,136	1,081	1,136	500	1,178	42	3.70%
188	10-171-250-0000	FA - Work. Comp.	770	327	754	332	831	77	10.21%
189	10-171-260-0000	FA - Retirement	14,977	9,395	14,667	4,116	14,823	156	1.06%
190	10-171-270-0000	FA - AD & D	39	36	39	17	39	0	0.00%
191	10-171-290-0000	FA - Ben. Accrual	0	283	0	0	0	0	-
192									
193		Sub Total:	57,770	63,334	57,868	22,416	72,976	15,108	26.11%
194									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
195	10-171-311-0000	FA - Trav. & Mtgs.	3,700	1,908	5,100	0	5,100	0	0.00%
196	10-171-313-0000	FA - Member./Dues	700	416	700	410	700	0	0.00%
197	10-171-314-0000	FA - Books & Periodicals	100	0	200	0	200	0	0.00%
198	10-171-315-0000	FA - Recruit./Train.	500	1,527	2,200	395	2,200	0	0.00%
199	10-171-318-0000	FA - Contract Ser.	11,000	42,676	20,500	5,056	11,000	(9,500)	-46.34%
200	10-171-318-0100	FA - Treasurer Expenses	100	204	500	65	500	0	0.00%
201	10-171-320-0000	FA - Equipment Main.	1,500	1,730	1,500	0	1,500	0	0.00%
202	10-171-322-0000	FA - Postage	2,800	2,134	2,800	678	2,800	0	0.00%
203	10-171-323-0000	FA - Material & Supplies	3,500	4,529	3,500	2,191	4,500	1,000	28.57%
204	10-171-324-0000	FA - Telephone	1,400	787	1,400	274	1,400	0	0.00%
205	10-171-330-0000	FA - Office Equip.	3,900	3,349	2,500	0	3,400	900	36.00%
206	10-171-418-0000	FA - Prop. & Liab. Ins.	971	1,252	1,536	767	1,612	76	4.95%
207	10-171-418-0100	FA - Retiree Health Ins.	7,008	9,770	13,480	6,740	13,480	0	0.00%
208									
209		Sub Total:	37,179	70,280	55,916	16,576	48,392	(7,524)	-13.46%
210									
211		Total - FA (171):	282,513	302,715	297,464	121,960	319,161	21,697	7.29%
212									
213		173 - AUDITING SERVICES							
214									
215	10-173-318-0000	AS - Contract Ser.	34,400	44,071	37,400	0	38,600	1,200	3.21%
216	10-173-322-0000	AS - Postage	400	524	400	0	500	100	25.00%
217									
218		Sub Total:	34,800	44,595	37,800	0	39,100	1,300	3.44%
219									
220		Total - AS (173):	34,800	44,595	37,800	0	39,100	1,300	3.44%
221									
222		174 - PROPERTY VALUATION							
223									
224	10-174-101-0000	PV - Salaries	126,194	123,174	128,191	55,112	117,471	(10,720)	-8.36%
225	10-174-119-0000	PV - Payroll Accrual	0	535	0	0	0	0	-
226									
227		Sub Total:	126,194	123,709	128,191	55,112	117,471	(10,720)	-8.36%
228									
229	10-174-210-0000	PV - FICA	9,655	9,343	9,808	4,139	8,987	(821)	-8.37%
230	10-174-220-0000	PV - Health Ins.	8,540	7,694	8,860	3,575	12,028	3,168	35.76%
231	10-174-220-0100	PV - Health Ins.(Employee Share)	0	0	0	0	(1,203)	(1,203)	-
232	10-174-225-0000	PV - HRA/CCC Expense	0	8,307	0	0	5,320	5,320	-
233	10-174-230-0000	PV - Dental Ins.	844	872	908	358	890	(18)	-1.98%
234	10-174-240-0000	PV - Life Ins.	640	666	640	282	664	24	3.75%
235	10-174-250-0000	PV - Work. Comp.	506	238	512	223	478	(34)	-6.64%
236	10-174-260-0000	PV - Retirement	8,656	7,112	8,776	3,040	9,117	341	3.89%
237	10-174-270-0000	PV - AD & D	22	22	22	9	22	0	0.00%
238	10-174-290-0000	PV - Ben. Accrual	0	132	0	0	0	0	-
239									
240		Sub Total:	28,863	34,385	29,526	11,626	36,303	6,777	22.95%
241									
242	10-174-311-0000	PV - Trav. & Mtgs.	1,400	557	1,000	541	800	(200)	-20.00%
243	10-174-312-0000	PV - Advertising	200	115	1,000	0	200	(800)	-80.00%
244	10-174-313-0000	PV - Mem. & Dues	225	175	540	225	250	(290)	-53.70%
245	10-174-314-0000	PV - Books & Periodicals	760	469	500	53	500	0	0.00%
246	10-174-315-0000	PV - Recruit./Train.	890	580	750	175	900	150	20.00%
247	10-174-318-0000	PV - Contract Ser.	14,000	15,210	17,700	2,738	15,535	(2,165)	-12.23%
248	10-174-320-0000	PV - Equip. Main./Off.	300	225	300	12	300	0	0.00%
249	10-174-322-0000	PV - Postage	4,000	2,308	3,700	482	1,500	(2,200)	-59.46%
250	10-174-323-0000	PV - Material & Supplies	600	719	900	100	900	0	0.00%
251	10-174-324-0000	PV - Telephone	1,500	773	900	265	900	0	0.00%
252	10-174-330-0000	PV - Office Equip.	2,200	0	1,000	0	1,000	0	0.00%
253	10-174-418-0000	PV - Prop. & Liab. Ins.	941	987	1,032	516	1,100	68	6.59%
254									
255		Sub Total:	27,016	22,118	29,322	5,106	23,885	(5,437)	-18.54%
256									
257		Total - PV (174):	182,073	180,212	187,039	71,843	177,659	(9,380)	-5.01%
258									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
259		175 - TAX COLLECTION							
260									
261	10-175-101-0000	TC - Salaries	14,167	14,167	14,487	5,844	14,924	437	3.02%
262	10-175-119-0000	TC - Payroll Accrual	0	(82)	0	0	0	0	-
263									
264		Sub Total:	14,167	14,085	14,487	5,844	14,924	437	3.02%
265									
266	10-175-210-0000	TC - FICA	1,084	1,073	1,108	444	1,142	34	3.07%
267	10-175-220-0000	TC - Health Ins.	1,313	0	1,313	0	1,313	0	0.00%
268	10-175-220-0100	TC - Health Ins.(Employee Share)	0	0	0	0	0	0	-
269	10-175-225-0000	TC - HRA/CCC Expense	0	2	0	0	606	606	-
270	10-175-230-0000	TC - Dental Ins.	491	248	1,025	103	552	(473)	-46.15%
271	10-175-240-0000	TC - Life Ins.	112	108	112	45	116	4	3.57%
272	10-175-250-0000	TC - Work. Comp.	58	28	59	24	63	4	6.78%
273	10-175-260-0000	TC - Retirement	1,133	1,133	1,159	468	1,194	35	3.02%
274	10-175-270-0000	TC - AD & D	5	4	5	1	5	0	0.00%
275	10-175-290-0000	TC - Ben. Accrual	0	(14)	0	0	0	0	-
276									
277		Sub Total:	4,196	2,582	4,781	1,084	4,991	210	4.39%
278									
279	10-175-311-0000	TC - Trav. & Mtgs.	50	371	50	0	50	0	0.00%
280	10-175-312-0000	TC - Advertising	2,000	2,268	2,000	0	2,000	0	0.00%
281	10-175-315-0000	TC - Recruit./Train.	55	0	0	0	0	0	-
282	10-175-318-0000	TC - Contract Ser.	2,200	2,223	3,000	320	2,500	(500)	-16.67%
283	10-175-322-0000	TC - Postage	1,500	1,112	2,400	58	2,000	(400)	-16.67%
284	10-175-323-0000	TC - Material & Supplies	200	0	0	0	0	0	-
285	10-175-324-0000	TC - Telephone	50	0	0	0	0	0	-
286	10-175-418-0000	TC - Prop. & Liab. Ins.	119	128	135	68	150	15	11.11%
287									
288		Sub Total:	6,174	6,102	7,585	445	6,700	(885)	-11.67%
289									
290		Total - TC (175):	24,537	22,769	26,853	7,374	26,615	(238)	-0.89%
291									
292		Total - Gen. Government:	1,156,633	1,212,206	1,230,751	503,391	1,302,316	71,565	5.81%
293									
294		B - PUBLIC SAFETY							
295									
296		POLICE DEPARTMENT							
297									
298		211 - POLICE ADMINISTRATION							
299									
300	10-211-101-0000	PD - Sal. - Technician	8,045	705	0	153	0	0	-
301	10-211-102-0000	PD - Sal. - Chief/Dep.	163,276	155,508	176,633	37,481	86,133	(90,500)	-51.24%
302	10-211-103-0000	PD - Sal. - Captain	74,693	(1,300)	62,462	1,796	66,123	3,661	5.86%
303	10-211-104-0000	PD - Sal. - Sergeant	216,549	280,232	213,803	129,696	224,640	10,837	5.07%
304	10-211-105-0000	PD - Sal. - Detective	88,650	8,047	51,480	0	105,330	53,850	104.60%
305	10-211-107-0000	PD - Sal. - Patrol	536,981	589,968	603,195	256,481	556,685	(46,510)	-7.71%
306	10-211-109-0000	PD - Sal. - Admin. Sec.	52,853	57,067	54,038	24,363	55,682	1,644	3.04%
307	10-211-112-0100	PD - Sal. - Comm. Ser. Off.	17,451	17,451	17,846	7,445	18,886	1,040	5.83%
308	10-211-115-0000	PD - Sal. - Maintenance	0	0	0	0	0	0	-
309	10-211-116-0000	PD - Sal. - Holiday	44,837	45,840	48,037	17,774	51,237	3,200	6.66%
310	10-211-119-0000	PD - Sal. - Payroll Accrual	0	6,629	0	0	0	0	-
311	10-211-120-0000	PD - Sal. - Overtime	66,298	109,985	68,900	52,298	71,900	3,000	4.35%
312	10-211-121-0000	PD - Sal. - Overtime-Grants	0	10,705	0	2,960	0	0	-
313									
314		Sub Total:	1,269,633	1,280,836	1,296,394	530,447	1,236,616	(59,778)	-4.61%
315									
316	10-211-210-0000	PD - FICA	97,126	97,334	90,228	39,783	94,479	4,251	4.71%
317	10-211-220-0000	PD - Health Ins.	151,560	112,979	164,912	45,520	202,485	37,573	22.78%
318	10-211-220-0100	PD - Health Ins.(Employee Share)	0	0	0	0	(16,234)	(16,234)	-
319	10-211-225-0000	PD - HRA/CCC Expense	0	52,853	0	0	55,086	55,086	-
320	10-211-230-0000	PD - Dental Ins.	16,580	20,335	26,641	8,166	23,889	(2,752)	-10.33%
321	10-211-240-0000	PD - Life Ins.	7,222	7,336	7,542	2,968	7,526	(16)	-0.21%
322	10-211-250-0000	PD - Work. Comp.	58,756	27,997	59,971	23,879	57,663	(2,308)	-3.85%
323	10-211-260-0000	PD - Retirement	91,664	84,727	93,236	34,371	88,309	(4,927)	-5.28%
324	10-211-270-0000	PD - AD & D	250	241	260	97	250	(10)	-3.85%
325	10-211-290-0000	PD - Ben. Accrual	0	803	0	0	0	0	-
326									
327		Sub Total:	423,158	404,606	442,790	154,784	513,453	70,663	15.96%

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
328									
329	10-211-311-0000	PD - Trav. & Mtgs.	3,000	3,077	3,000	4,400	3,700	700	23.33%
330	10-211-312-0000	PD - Advertising	1,000	577	1,000	0	1,000	0	0.00%
331	10-211-313-0000	PD - Member./Dues	325	500	325	270	325	0	0.00%
332	10-211-314-0000	PD - Books & Periodicals	500	621	500	75	500	0	0.00%
333	10-211-315-0000	PD - Recruit./Train.	13,100	21,651	13,100	12,805	23,300	10,200	77.86%
334	10-211-317-0000	PD - Permits & Licenses	150	0	150	0	150	0	0.00%
335	10-211-318-0000	PD - Contract Ser.	18,980	36,032	18,980	10,044	18,940	(40)	-0.21%
336	10-211-319-0000	PD - Equip. Oper. - Gas	46,020	59,501	46,020	19,176	53,838	7,818	16.99%
337	10-211-320-0000	PD - Equip. Maintenance	1,500	4,076	400	426	1,000	600	150.00%
338	10-211-320-0100	PD - Comm. Equip.	20,895	19,450	20,895	1,765	22,155	1,260	6.03%
339	10-211-321-0000	PD - Rep. & Maint. - Veh.	20,000	25,904	20,000	13,242	20,000	0	0.00%
340	10-211-321-0100	PD - Rep. & Maint. - Bldgs.	6,000	8,917	10,000	451	10,750	750	7.50%
341	10-211-322-0000	PD - Postage	1,300	857	1,300	494	1,500	200	15.38%
342	10-211-323-0000	PD - Materials & Supplies	15,000	9,662	15,000	3,542	15,000	0	0.00%
343	10-211-324-0000	PD - Telephones	7,100	12,063	6,360	3,816	7,500	1,140	17.92%
344	10-211-326-0000	PD - Uniforms	26,850	24,213	26,850	5,774	27,000	150	0.56%
345	10-211-327-0000	PD - Building Heat	10,178	9,524	11,700	286	12,600	900	7.69%
346	10-211-328-0000	PD - Water/Sewer	2,080	1,058	2,080	766	2,100	20	0.96%
347	10-211-329-0000	PD - Electricity	9,765	10,631	9,765	3,229	10,000	235	2.41%
348	10-211-330-0000	PD - Office Equip.	3,000	1,428	23,500	4,464	7,000	(16,500)	-70.21%
349	10-211-331-0000	PD - Dept. Equip.	61,633	62,070	72,900	58,752	72,900	0	0.00%
350	10-211-331-0100	PD - Dept Equip-Capital Reserve	0	0	0	1,413	0	0	-
351	10-211-331-0200	DP - Dept Equip - Grant	0	0	0	1,920	0	0	-
352	10-211-418-0000	PD - Prop. & Liab. Ins.	57,215	62,872	68,528	34,264	67,818	(710)	-1.04%
353	10-211-418-0100	PD - Retiree Health Ins.	30,680	38,093	40,591	19,411	40,591	0	0.00%
354									
355		Sub Total:	356,271	412,775	412,944	200,787	419,667	6,723	1.63%
356									
357		Total - PD (211):	2,049,062	2,098,217	2,152,128	886,018	2,169,736	17,608	0.82%
358									
359		212 - SPECIAL POLICE (Reimbursable Outside Details)							
360									
361	10-212-101-0000	SP - Salaries	14,000	18,068	14,000	2,756	14,000	0	0.00%
362	10-212-119-0000	SP - Payroll Accrual	0	390	0	0	0	0	-
363									
364		Sub Total:	14,000	18,458	14,000	2,756	14,000	0	0.00%
365									
366	10-212-210-0000	SP - FICA	1,071	1,382	1,071	211	1,071	0	0.00%
367	10-212-250-0000	SP - Work. Comp.	686	425	686	134	980	294	42.86%
368	10-212-260-0000	SP - Retirement	980	997	980	156	980	0	0.00%
369	10-212-290-0000	SP - Ben. Accrual	0	72	0	0	0	0	-
370									
371		Sub Total:	2,737	2,876	2,737	501	3,031	294	10.74%
372									
373		Total - SP (212):	16,737	21,334	16,737	3,257	17,031	294	1.76%
374									
375		213 - PARKING & TRAFFIC CONTROL							
376									
377	10-213-318-0100	PT - Rental - Parking	0	1,250	4,800	0	4,800	0	0.00%
378	10-213-318-0200	PT - Traffic Control	11,232	2,800	11,232	2,125	18,045	6,813	60.66%
379									
380		Sub Total:	11,232	4,050	16,032	2,125	22,845	6,813	42.50%
381									
382		Total - PT (213):	11,232	4,050	16,032	2,125	22,845	6,813	42.50%
383									
384		214 - COMMUNITY RESTORATIVE JUSTICE CENTER							
385									
386	10-214-101-0000	JC - Salaries	35,610	64,968	63,735	28,840	64,395	660	1.04%
387	10-214-119-0000	JC - Payroll Accrual	0	418	0	0	0	0	-
388									
389		Sub Total:	35,610	65,386	63,735	28,840	64,395	660	1.04%
390									
391	10-214-210-0000	JC - FICA	2,295	4,970	2,724	2,206	4,927	2,203	80.87%
392	10-214-250-0000	JC - Work. Comp.	144	129	146	118	270	124	84.93%
393	10-214-290-0000	JC - Ben. Accrual	0	34	0	0	0	0	-
394									
395		Sub Total:	2,439	5,132	2,870	2,324	5,197	2,327	81.08%
396									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
397	10-214-311-0000	JC - Travel & Meetings	4,100	2,225	2,700	743	2,700	0	0.00%
398	10-214-312-0000	JC - Advertising	500	0	500	0	500	0	0.00%
399	10-214-315-0000	JC - Recruitment & Training	1,800	756	1,500	0	1,100	(400)	-26.67%
400	10-214-318-0000	JC - Contract Services	4,700	1,531	1,000	19	1,200	200	20.00%
401	10-214-318-0100	JC - Cont. Svc. Re-Entry Exp	0	50,699	28,295	18,986	40,308	12,013	42.46%
402	10-214-318-0600	JC - Cosa Grant Expenses	0	0	0	2,247	0	0	-
403	10-214-322-0000	JC - Postage	400	0	200	0	200	0	0.00%
404	10-214-323-0000	JC - Materials & Supplies	2,700	473	1,800	273	1,200	(600)	-33.33%
405	10-214-324-0000	JC - Telephone	400	478	700	114	200	(500)	-71.43%
406	10-214-330-0000	JC - Dept. Equip	2,200	2,269	1,700	0	0	(1,700)	-100.00%
407									
408		Sub Total:	16,800	58,431	38,395	22,382	47,408	9,013	23.47%
409									
410		Total - JC (214)	54,849	128,949	105,000	53,546	117,000	12,000	11.43%
411									
412		215 - DRUG TASK FORCE							
413									
414	10-215-101-0000	DT - Salaries	42,515	42,769	43,472	4,627	0	(43,472)	-100.00%
415	10-215-116-0000	DT - Holiday	0	164	0	0	0	0	-
416	10-215-119-0000	DT - Payroll Accrual	0	142	0	0	0	0	-
417	10-215-120-0000	DT - Overtime	12,877	7,987	12,877	1,171	0	(12,877)	-100.00%
418									
419		Sub Total:	55,392	51,061	56,349	5,798	0	(56,349)	-100.00%
420									
421	10-215-210-0000	DT - FICA	4,237	3,866	4,311	438	0	(4,311)	-100.00%
422	10-215-220-0000	DT - Health Insurance	4,270	3,832	4,430	452	0	(4,430)	-100.00%
423	10-215-220-0100	DT - Health Ins.(Employee Share)	0	0	0	0	0	0	-
424	10-215-225-0000	DT - HRA/CCC Expense	0	986	0	0	0	0	-
425	10-215-230-0000	DT - Dental Insurance	443	421	454	45	0	(454)	-100.00%
426	10-215-240-0000	DT - Life Insurance	0	331	320	36	0	(320)	-100.00%
427	10-215-250-0000	DT - Work. Comp.	2,714	1,133	2,761	266	0	(2,761)	-100.00%
428	10-215-260-0000	DT - Retirement	3,877	3,293	3,944	375	0	(3,944)	-100.00%
429	10-215-270-0000	DT - AD & D	11	11	11	1	0	(11)	-100.00%
430	10-215-290-0000	DT - Ben. Accrual	0	66	0	0	0	0	-
431									
432		Sub Total:	15,552	13,940	16,231	1,612	0	(16,231)	-100.00%
433									
434	10-215-311-0000	DT - Trav & Mtgs	0	301	2,500	0	0	(2,500)	-100.00%
435	10-215-326-0000	DT - Uniforms	450	310	500	0	0	(500)	-100.00%
436									
437		Sub Total:	450	611	3,000	0	0	(3,000)	-100.00%
438									
439		Total - DT (215):	71,394	65,612	75,580	7,411	0	(75,580)	-100.00%
440									
441		216 - SCHOOL RESOURCE OFFICER (By School)							
442									
443	10-216-101-0000	SR - Salaries	37,722	31,911	34,511	10,312	37,031	2,520	7.30%
444	10-216-116-0000	SR - Holiday	0	626	0	246	0	0	-
445	10-216-119-0000	SR - Payroll Accrual	0	0	0	0	0	0	-
446	10-216-120-0000	SR - Overtime	500	147	500	370	500	0	0.00%
447									
448		Sub Total:	38,222	32,683	35,011	10,928	37,531	2,520	7.20%
449									
450	10-216-210-0000	SR - FICA	2,924	2,487	2,678	807	2,833	155	5.79%
451	10-216-220-0000	SR - Health Insurance	3,544	7,448	8,672	1,856	12,141	3,469	40.00%
452	10-216-220-0100	SR - Health Ins.(Employee Share)	0	0	0	0	(1,214)	(1,214)	-
453	10-216-225-0000	SR - HRA/CCC Expense	0	2,082	0	0	2,045	2,045	-
454	10-216-230-0000	SR - Dental Insurance	351	607	702	243	1,309	607	86.47%
455	10-216-240-0000	SR - Life Insurance	266	264	266	76	276	10	3.76%
456	10-216-250-0000	SR - Work. Comp.	1,864	781	1,707	515	1,927	220	12.89%
457	10-216-260-0000	SR - Retirement	2,676	2,155	2,451	705	2,592	141	5.75%
458	10-216-270-0000	SR - AD & D	9	9	9	3	9	0	0.00%
459	10-216-290-0000	SR - Ben. Accrual	0	0	0	0	0	0	-
460									
461		Sub Total:	11,634	15,833	16,485	4,204	21,918	5,433	32.96%
462									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
463	10-216-315-0000	SR - Recruitment & Training	500	0	500	0	500	0	0.00%
464	10-216-323-0000	SR - Materials & Supplies	0	0	0	27	0		-
465	10-216-326-0000	SR - Uniforms	450	0	450	0	450	0	0.00%
466									
467		Sub Total:	950	0	950	27	950	0	0.00%
468									
469		Total - SR (216):	50,806	48,515	52,446	15,159	60,399	7,953	15.16%
470									
471		Total - Police Dept.:	2,254,080	2,366,678	2,417,923	967,515	2,387,011	(30,912)	-1.28%
472									
473		EMERGENCY SERVICES							
474									
475		221 - FIRE ADMINISTRATION							
476									
477	10-221-101-0000	FA - Salaries	21,400	22,953	21,400	10,411	25,000	3,600	16.82%
478	10-221-102-0000	FA - Sal. - Fire Chief	43,399	49,831	46,394	21,513	47,798	1,404	3.03%
479	10-221-103-0000	FA - Sal. - Captain	256,424	242,548	192,650	83,356	265,641	72,991	37.89%
480	10-221-106-0000	FA - Sal. - Lieutenants	233,819	243,195	239,061	106,049	254,719	15,658	6.55%
481	10-221-107-0000	FA - Sal. - Firefighters	478,141	478,703	525,972	220,746	506,554	(19,418)	-3.69%
482	10-221-108-0000	FA - Sal - Fire Prevention	67,995	71,003	69,514	31,182	71,968	2,454	3.53%
483	10-221-116-0000	FA - Holiday	63,000	55,939	64,575	26,578	64,575	0	0.00%
484	10-221-119-0000	FA - Payroll Accrual	0	7,562	0	0	0	0	-
485	10-221-120-0000	FA - Overtime	112,000	82,440	115,000	40,176	120,750	5,750	5.00%
486	10-221-121-0000	FA - Overtime - Grants	0	10,211	0	16,138	0	0	-
487									
488		Sub Total:	1,276,178	1,264,384	1,274,566	556,149	1,357,005	82,439	6.47%
489									
490	10-221-210-0000	FA - FICA	97,829	98,214	97,779	42,153	103,813	6,034	6.17%
491	10-221-220-0000	FA - Health Ins.	122,069	96,151	128,363	38,915	162,351	33,988	26.48%
492	10-221-220-0100	FA - Health Ins.(Employee Share)	0	0	0	0	(13,048)	(13,048)	-
493	10-221-225-0000	FA - HRA/CCC Expense	0	62,134	0	0	54,378	54,378	-
494	10-221-230-0000	FA - Dental Ins.	24,192	18,866	30,804	7,819	24,923	(5,881)	-19.09%
495	10-221-240-0000	FA - Life Ins.	6,240	5,956	6,240	2,532	6,474	234	3.75%
496	10-221-250-0000	FA - Work. Comp.	127,370	60,500	127,205	53,665	163,014	35,809	28.15%
497	10-221-260-0000	FA - Retirement	88,757	82,218	88,707	35,405	94,251	5,544	6.25%
498	10-221-270-0000	FA - AD & D	220	196	220	83	220	0	0.00%
499	10-221-290-0000	FA - Ben. Accrual	0	2,374	0	0	0	0	-
500									
501		Sub Total:	466,677	426,608	479,318	180,572	596,376	117,058	24.42%
502									
503	10-221-311-0000	FA - Trav. & Mtgs.	2,750	2,551	5,300	1,304	6,500	1,200	22.64%
504	10-221-312-0000	FA - Advertising	200	263	200	0	275	75	37.50%
505	10-221-313-0000	FA - Member./Dues	1,000	1,290	1,000	125	1,300	300	30.00%
506	10-221-314-0000	FA - Books & Periodicals	200	338	200	0	300	100	50.00%
507	10-221-315-0000	FA - Recruit./Train.	10,500	12,119	10,500	2,601	12,000	1,500	14.29%
508	10-221-315-0100	FA - Recruit./Train. - Grant	0	0	0	1,089	0	0	-
509	10-221-316-0000	FA - Fire Safety Ed.	3,000	1,528	3,000	850	3,000	0	0.00%
510	10-221-317-0000	FA - Permits & Licenses	50	61	50	0	50	0	0.00%
511	10-221-318-0000	FA - Contract Ser.	17,640	17,655	21,460	4,860	27,330	5,870	27.35%
512	10-221-318-0100	FA - Contract Ser. - Grant	0	0	0	3,506	0	0	-
513	10-221-319-0000	FA - Equip. Oper. - Fuel	13,280	21,355	18,050	5,074	19,725	1,675	9.28%
514	10-221-320-0000	FA - Equip. Oper. - Office	10,300	7,943	10,700	1,648	11,950	1,250	11.68%
515	10-221-320-0100	FA - Equip. Oper. Comm.	7,500	5,433	10,400	5,388	13,200	2,800	26.92%
516	10-221-320-0200	FA - Equip. Oper. Journal	0	80	0	120	0	0	-
517	10-221-321-0000	FA - Rep. & Main. - Veh.	20,900	22,331	29,625	13,275	22,500	(7,125)	-24.05%
518	10-221-321-0100	FA - Rep. & Main. - Bldg.	18,700	17,802	16,700	9,565	36,500	19,800	118.56%
519	10-221-322-0000	FA - Postage	700	595	950	182	950	0	0.00%
520	10-221-323-0000	FA - Material & Supplies	4,400	4,104	4,500	2,323	4,500	0	0.00%
521	10-221-324-0000	FA - Telephone	4,500	5,767	7,920	1,841	8,000	80	1.01%
522	10-221-326-0000	FA - Uniforms	10,500	10,852	10,500	7,518	11,000	500	4.76%
523	10-221-327-0000	FA - Building Heat	13,458	7,814	14,500	607	14,160	(340)	-2.34%
524	10-221-328-0000	FA - Water/Sewer	2,000	2,525	2,000	885	2,500	500	25.00%
525	10-221-328-0100	FA - Hydrant Fees	104,832	103,272	106,176	0	107,520	1,344	1.27%
526	10-221-328-0200	FA - Rural Water Supp.	1,000	530	2,500	0	2,500	0	0.00%
527	10-221-329-0000	FA - Electricity	6,420	5,697	6,420	1,744	6,420	0	0.00%

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

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			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
528	10-221-330-0000	FA - Office Equip.	6,500	5,483	7,500	586	7,500	0	0.00%
529	10-221-331-0000	FA - Dept. Equip.	7,400	4,829	6,400	5,475	45,000	38,600	603.13%
530	10-221-331-0100	FA - Fire Suppress. Equip.	41,900	40,069	43,252	32,922	50,050	6,798	15.72%
531	10-221-331-0200	FA - Technical/Water Equip.	5,500	5,109	14,500	580	14,500	0	0.00%
532	10-221-331-0300	FA - Hazmat Equip.	5,500	4,346	9,350	83	10,950	1,600	17.11%
533	10-221-331-0400	FA - Alarm System/Ext. Maint.	3,650	5,794	2,500	1,195	3,000	500	20.00%
534	10-221-331-0600	FA - Dept. Equip - Impact Fees	0	0	0	15,310	16,800	16,800	-
535	10-221-331-0800	FA - Dept Equip - Grants	0	0	0	5,155	0	0	-
536	10-221-418-0000	FA - Prop. & Liab. Ins.	20,943	25,370	24,047	13,217	26,285	2,238	9.31%
537	10-221-418-0100	FA - Retiree Health Ins.	19,278	20,554	17,078	13,492	37,882	20,804	121.81%
538									
539		Sub Total:	364,501	363,459	407,278	152,520	524,147	116,869	28.70%
540									
541		Total - FA (221):	2,107,356	2,054,451	2,161,162	889,241	2,477,528	316,366	14.64%
542									
543		231 - EMERGENCY MEDICAL SERVICES (Ambulance)							
544									
545	10-231-101-0000	EMS - Sal. - Staff	3,000	3,962	3,500	677	4,000	500	14.29%
546	10-231-102-0000	EMS - Sal. - Chiefs	43,399	46,025	46,394	19,903	47,798	1,404	3.03%
547	10-231-103-0000	EMS - Sal. - Secretary	38,711	42,935	39,585	18,317	40,768	1,183	2.99%
548	10-231-119-0000	EMS - Payroll Accrual	0	1,216	0	0	0	0	-
549	10-231-120-0000	EMS - Overtime	80,000	87,486	92,000	39,082	98,000	6,000	6.52%
550									
551		Sub Total:	165,110	181,624	181,479	77,979	190,566	9,087	5.01%
552									
553	10-231-210-0000	EMS - FICA	12,631	13,694	13,883	5,923	14,579	696	5.01%
554	10-231-220-0000	EMS - Health Ins.	5,625	8,018	5,625	3,983	5,625	0	0.00%
555	10-231-220-0100	EMS - Health Ins.(Employee Share)	0	0	0	0	0	0	-
556	10-231-225-0000	EMS - HRA/CCC Expense	0	0	0	0	7,811	7,811	-
557	10-231-230-0000	EMS - Dental Ins.	2,106	2,960	2,366	1,262	2,366	0	0.00%
558	10-231-240-0000	EMS - Life Ins.	480	881	480	380	498	18	3.75%
559	10-231-250-0000	EMS - Work. Comp.	10,392	6,496	11,574	5,818	14,672	3,098	26.77%
560	10-231-260-0000	EMS - Retirement	10,577	11,620	11,491	4,909	12,013	522	4.54%
561	10-231-270-0000	EMS - AD & D	17	29	17	12	17	0	0.00%
562	10-231-290-0000	EMS - Ben. Accrual	0	327	0	0	0	0	-
563									
564		Sub Total:	41,828	44,025	45,436	22,288	57,581	12,145	26.73%
565									
566	10-231-314-0000	EMS - Books & Periodicals	100	311	100	0	250	150	150.00%
567	10-231-315-0000	EMS - Recruit./Train.	4,000	2,780	4,000	2,577	4,000	0	0.00%
568	10-231-315-0100	EMS - Recruit./Train. - Impact	0	0	0	19,300	0	0	-
569	10-231-318-0000	EMS - Contract Ser.	12,200	13,332	16,730	4,886	17,850	1,120	6.69%
570	10-231-319-0000	EMS - Equip. Oper. - Gas	8,990	9,817	11,550	4,089	12,425	875	7.58%
571	10-231-320-0000	EMS - Equip. Oper. - Office	350	565	350	0	350	0	0.00%
572	10-231-321-0000	EMS - Rep. & Maint. - Veh.	8,450	6,199	19,920	10,667	9,900	(10,020)	-50.30%
573	10-231-321-0100	EMS - Rep. & Main. - Bldg.	2,000	1,900	2,500	0	6,800	4,300	172.00%
574	10-231-322-0000	EMS - Postage	650	510	950	189	950	0	0.00%
575	10-231-323-0000	EMS - Material & Supplies	3,600	3,204	3,700	0	3,700	0	0.00%
576	10-231-324-0000	EMS - Telephone	4,000	4,885	6,280	1,610	7,060	780	12.42%
577	10-231-325-0000	EMS - Refunds	3,500	4,699	3,500	1,810	5,000	1,500	42.86%
578	10-231-326-0000	EMS - Uniforms	10,500	9,899	10,500	7,617	11,000	500	4.76%
579	10-231-328-0000	EMS - Water	700	537	700	575	800	100	14.29%
580	10-231-329-0000	EMS - Electricity	5,250	5,480	5,250	1,614	5,450	200	3.81%
581	10-231-330-0000	EMS - Office Equip.	3,050	2,673	3,700	0	3,700	0	0.00%
582	10-231-331-0000	EMS - Dept. Equip.	180,000	148,264	0	0	0	0	-
583	10-231-331-0100	EMS - Med. Equip. & Supp.	40,400	23,994	31,400	9,080	25,000	(6,400)	-20.38%
584	10-231-331-0200	EMS - Comm. Equip.	2,400	1,214	7,300	5,225	6,000	(1,300)	-17.81%
585	10-231-418-0000	EMS - Prop. & Liab. Ins.	3,361	1,947	3,888	1,944	5,259	1,371	35.26%
586									
587		Sub Total:	293,501	242,212	132,318	71,183	125,494	(6,824)	-5.16%
588									
589		Total - EMS (231):	500,439	467,861	359,233	171,449	373,641	14,408	4.01%
590									
591		Total - Emer. Ser.:	2,607,795	2,522,312	2,520,395	1,060,690	2,851,169	330,774	13.12%
592									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
593		261 - ANIMAL CONTROL/COMMUNITY SERVICES OFFICER							
594									
595	10-261-101-0000	AC - Salaries	17,449	17,451	17,846	8,035	18,886	1,040	5.83%
596	10-261-119-0000	AC - Payroll Accrual	0	233	0	0	0	0	-
597	10-261-120-0000	AC - Overtime	0	982	500	56	500	0	0.00%
598									
599		Sub Total:	17,449	18,666	18,346	8,091	19,386	1,040	5.67%
600									
601	10-261-210-0000	AC - FICA	1,335	1,392	1,365	596	1,445	80	5.86%
602	10-261-220-0000	AC - Health Insurance	4,911	4,411	5,224	2,116	7,314	2,090	40.01%
603	10-261-220-0100	AC - Health Ins.(Employee Share)	0	0	0	0	(731)	(731)	-
604	10-261-225-0000	AC - HRA/CCC Expense	0	1,402	0	0	803	803	-
605	10-261-230-0000	AC - Dental Insurance	211	203	227	88	223	(4)	-1.76%
606	10-261-240-0000	AC - Life Insurance	160	160	160	69	166	6	3.75%
607	10-261-250-0000	AC - Work. Comp.	855	423	874	389	988	114	13.04%
608	10-261-260-0000	AC - Retirement	1,396	1,396	1,428	643	1,322	(106)	-7.42%
609	10-261-270-0000	AC - AD & D	6	5	6	2	6	0	0.00%
610	10-261-290-0000	AC - Ben. Accrual	0	126	0	0	0	0	-
611									
612		Sub Total:	8,874	9,519	9,284	3,904	11,536	2,252	24.25%
613									
614	10-261-311-0000	AC - Trav. & Mtgs.	250	274	250	0	250	0	0.00%
615	10-261-313-0000	AC - Membership Dues	50	35	50	0	50	0	0.00%
616	10-261-315-0000	AC - Recruit./Train.	1,000	1,110	1,000	0	1,000	0	0.00%
617	10-261-318-0000	AC - Contract Ser.	3,000	2,920	3,000	510	3,000	0	0.00%
618	10-261-321-0000	AC - Rep & Maint - Veh	1,500	0	1,000	390	1,000	0	0.00%
619	10-261-323-0000	AC - Material & Supplies	100	267	100	0	100	0	0.00%
620	10-261-326-0000	AC - Uniforms	400	212	400	106	400	0	0.00%
621	10-261-331-0000	AC - Department Equip	150	55	22,000	22,253	0	(22,000)	-100.00%
622	10-261-418-0000	AC - Prop. & Liab. Ins.	155	156	156	299	167	11	7.05%
623									
624		Sub Total:	6,605	5,029	27,956	23,558	5,967	(21,989)	-78.66%
625									
626		Total - AC (261):	32,928	33,214	55,586	35,553	36,889	(18,697)	-33.64%
627									
628		271 - DISPATCH SERVICES (Regional)							
629									
630	10-271-101-0000	DS - Salaries	362,860	382,700	378,396	160,999	342,305	(36,091)	-9.54%
631	10-271-112-0000	DS - Temp. Per.	15,000	8,382	19,000	7,105	19,000	0	0.00%
632	10-271-116-0000	DS - Holiday	18,344	17,791	16,900	7,341	16,900	0	0.00%
633	10-271-119-0000	DS - Payroll Accrual	0	2,886	0	0	0	0	-
634	10-271-120-0000	DS - Overtime	25,000	22,612	25,000	14,399	25,000	0	0.00%
635									
636		Sub Total:	421,204	434,372	439,296	189,843	403,205	(36,091)	-8.22%
637									
638	10-271-210-0000	DS - FICA	32,111	32,799	32,154	14,146	30,848	(1,306)	-4.06%
639	10-271-220-0000	DS - Health Ins.	41,749	23,205	36,804	10,837	44,194	7,390	20.08%
640	10-271-220-0100	DS - Health Ins.(Employee Share)	0	0	0	0	(3,669)	(3,669)	-
641	10-271-225-0000	DS - HRA/CCC Expense	0	32,000	0	(30)	18,681	18,681	-
642	10-271-230-0000	DS - Dental Ins.	7,505	5,777	6,355	2,285	6,181	(174)	-2.74%
643	10-271-240-0000	DS - Life Ins.	2,272	2,021	2,560	765	2,324	(236)	-9.22%
644	10-271-250-0000	DS - Work. Comp.	1,723	1,006	1,723	756	1,693	(30)	-1.74%
645	10-271-260-0000	DS - Retirement	28,860	28,535	28,910	11,652	27,466	(1,444)	-4.99%
646	10-271-270-0000	DS - AD & D	78	66	88	25	77	(11)	-12.50%
647	10-271-290-0000	DS - Ben. Accrual	0	630	0	0	0	0	-
648									
649		Sub Total:	114,298	126,040	108,594	40,437	127,795	19,201	17.68%
650									
651	10-271-311-0000	DS - Trav. & Mtgs.	2,000	1,455	2,000	1,897	2,000	0	0.00%
652	10-271-313-0000	DS - Membership Dues	225	142	456	0	413	(43)	-9.43%
653	10-271-315-0000	DS - Recruit./Train.	2,000	950	2,500	105	2,500	0	0.00%
654	10-271-318-0000	DS - Contracted Services	12,500	13,441	8,450	1,145	8,950	500	5.92%
655	10-271-320-0000	DS - Equip. Oper. - Office	1,000	73	1,000	168	1,000	0	0.00%
656	10-271-320-0100	DS - Equip. Oper. - Comm.	1,000	244	1,500	31	1,500	0	0.00%
657	10-271-320-0200	DS - Equip. Main. - Comp.	11,033	6,471	7,800	0	7,800	0	0.00%

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
658	10-271-323-0000	DS - Material & Supplies	2,000	1,583	2,400	788	2,400	0	0.00%
659	10-271-324-0000	DS - Telephone	4,000	9,261	5,540	1,777	6,000	460	8.30%
660	10-271-326-0000	DS - Uniforms	2,200	0	1,000	0	500	(500)	-50.00%
661	10-271-329-0000	DS - Electricity	1,500	2,158	1,500	450	2,000	500	33.33%
662	10-271-331-0000	DS - Dept. Equip.	4,300	4,066	6,450	25	6,300	(150)	-2.33%
663	10-271-331-0100	DS - Dept. Equip.-Reserves	0	0	0	0	0	0	-
664	10-271-418-0000	DS - Prop. & Liab. Ins.	2,938	3,161	3,383	1,692	3,733	350	10.35%
665									
666		Sub Total:	46,696	43,004	43,979	8,079	45,096	1,117	2.54%
667									
668		Total - DS (271):	582,198	603,416	591,869	238,359	576,096	(15,773)	-2.66%
669									
670		Total - Public Safety:	5,477,001	5,525,620	5,585,773	2,302,117	5,851,165	265,391	4.75%
671									
672		C - DEPARTMENT OF PUBLIC WORKS & HIGHWAYS							
673									
674		311 - ROAD MAINTENANCE - SUMMER							
675									
676	10-311-101-0000	RM - Salaries	243,772	248,504	252,054	162,148	256,405	4,351	1.73%
677	10-311-119-0000	RM - Payroll Accrual	0	3,387	0	0	0	0	-
678	10-311-120-0000	RM - Overtime	5,000	22,913	5,000	3,900	5,150	150	3.00%
679									
680		Sub Total:	248,772	274,804	257,054	166,048	261,555	4,501	1.75%
681									
682	10-311-210-0000	RM - FICA	19,033	20,435	19,665	12,429	20,010	345	1.75%
683	10-311-220-0000	RM - Health Ins.	34,431	28,792	35,495	18,665	49,030	13,535	38.13%
684	10-311-220-0100	RM - Health Ins.(Employee Share)	0	0	0	0	(4,122)	(4,122)	-
685	10-311-225-0000	RM - HRA/CCC Expense	0	1,079	0	0	11,796	11,796	-
686	10-311-230-0000	RM - Dental Ins.	4,527	4,215	4,952	2,753	4,517	(435)	-8.78%
687	10-311-240-0000	RM - Life Ins.	1,680	1,716	1,680	1,114	1,722	42	2.50%
688	10-311-250-0000	RM - Work. Comp.	15,973	8,047	16,505	10,404	17,071	566	3.43%
689	10-311-260-0000	RM - Retirement	19,246	15,208	19,892	9,826	20,268	376	1.89%
690	10-311-270-0000	RM - AD & D	63	56	63	37	63	0	0.00%
691	10-311-290-0000	RM - Ben. Accrual	0	1,175	0	0	0	0	-
692									
693		Sub Total:	94,953	80,723	98,252	55,226	120,355	22,103	22.50%
694									
695	10-311-318-0000	RM - Contract Ser.	843,800	908,666	1,108,800	986,709	943,800	(165,000)	-14.88%
696	10-311-320-0200	RM - Equip. Main. - Journ.	67,000	94,230	67,000	13,448	67,000	0	0.00%
697	10-311-323-0000	RM - Material & Supplies	109,000	49,339	110,000	52,510	124,500	14,500	13.18%
698									
699		Sub Total:	1,019,800	1,052,235	1,285,800	1,052,666	1,135,300	(150,500)	-11.70%
700									
701		Total - RM (311):	1,363,525	1,407,762	1,641,106	1,273,941	1,517,210	(123,896)	-7.55%
702									
703		312 - ROAD MAINTENANCE - WINTER							
704									
705	10-312-101-0000	SI - Salaries	243,772	253,000	252,054	45,877	256,405	4,351	1.73%
706	10-312-119-0000	SI - Payroll Accrual	0	212	0	0	0	0	-
707	10-312-120-0000	SI - Overtime	52,915	35,299	52,915	1,469	52,915	0	0.00%
708									
709		Sub Total:	296,687	288,511	304,969	47,346	309,320	4,351	1.43%
710									
711	10-312-210-0000	SI - FICA	22,698	21,803	23,330	3,590	23,664	334	1.43%
712	10-312-220-0000	SI - Health Ins.	34,431	30,491	35,498	5,204	48,530	13,032	36.71%
713	10-312-220-0100	SI - Health Ins.(Employee Share)	0	0	0	0	(4,122)	(4,122)	-
714	10-312-225-0000	SI - HRA/CCC Expense	0	25,721	0	0	12,408	12,408	-
715	10-312-230-0000	SI - Dental Ins.	4,527	4,569	4,952	753	4,740	(212)	-4.28%
716	10-312-240-0000	SI - Life Ins.	1,680	1,793	1,680	279	1,722	42	2.50%
717	10-312-250-0000	SI - Work. Comp.	17,917	8,528	18,449	2,996	19,163	714	3.87%
718	10-312-260-0000	SI - Retirement	20,364	18,822	21,010	3,501	21,383	373	1.78%
719	10-312-270-0000	SI - AD & D	63	59	63	9	63	0	0.00%
720	10-312-290-0000	SI - Ben. Accrual	0	93	0	0	0	0	-
721									
722		Sub Total:	101,680	111,879	104,982	16,333	127,551	22,569	21.50%
723									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
724	10-312-318-0000	SI - Contract Ser.	28,000	15,342	28,000	0	28,000	0	0.00%
725	10-312-320-0200	SI - Equip. Main. - Journ.	120,000	90,020	120,000	0	120,000	0	0.00%
726	10-312-323-0000	SI - Material & Supplies	265,000	284,680	282,950	27,867	288,950	6,000	2.12%
727		Sub Total:	413,000	390,042	430,950	27,867	436,950	6,000	1.39%
728									
729		Total - SI (312):	811,367	790,432	840,901	91,547	873,821	32,920	3.91%
730									
731		313 - BRIDGE MAINTENANCE							
732									
733	10-313-318-0000	BM - Contract Ser.	0	232,919	20,000	0	117,300	97,300	486.50%
734	10-313-323-0000	BM - Material & Supplies	0	478	500	390	500	0	0.00%
735									
736		Sub Total:	0	233,397	20,500	390	117,800	97,300	474.63%
737									
738		Total - BM (313):	0	233,397	20,500	390	117,800	97,300	474.63%
739									
740		314 - STREET & TRAFFIC LIGHTING							
741									
742	10-314-318-0000	ST - Contracted Services	1,000	1,196	1,000	1,905	1,000	0	0.00%
743	10-314-323-0000	ST - Material & Supplies	10,000	4,216	10,000	69	10,000	0	0.00%
744	10-314-325-0000	ST - Conversion Capital	13,750	0	9,750	0	0	(9,750)	-100.00%
745	10-314-329-0000	ST - Electricity	45,000	52,312	48,000	14,853	48,000	0	0.00%
746	10-314-331-0000	ST - Department Equipment	0	51,143	0	0	0	0	-
747									
748		Sub Total:	69,750	108,867	68,750	16,827	59,000	(9,750)	-14.18%
749									
750		Total - ST (314):	69,750	108,867	68,750	16,827	59,000	(9,750)	-14.18%
751									
752		315 - TRAFFIC CONTROL							
753									
754	10-315-318-0000	TC - Contract Ser.	14,000	14,931	15,000	0	22,500	7,500	50.00%
755	10-315-323-0000	TC - Material & Supplies	9,500	5,448	10,000	2,132	10,000	0	0.00%
756									
757		Sub Total:	23,500	20,379	25,000	2,132	32,500	7,500	30.00%
758									
759		Total - TC (315):	23,500	20,379	25,000	2,132	32,500	7,500	30.00%
760									
761		316 - SIDEWALK MAINTENANCE							
762									
763	10-316-318-0000	SM - Contract Ser.	148,000	39,790	233,000	19,338	45,100	(187,900)	-80.64%
764	10-316-321-0000	SM - Rep. & Maint.	5,000	0	10,000	0	5,000	(5,000)	-50.00%
765	10-316-323-0000	SM - Material & Supplies	1,400	750	1,000	0	1,000	0	0.00%
766	10-316-331-0000	SM - Dept. Equip.	20,000	19,325	0	0	0	0	-
767									
768		Sub Total:	174,400	59,865	244,000	19,338	51,100	(192,900)	-79.06%
769									
770		Total - SM (316):	174,400	59,865	244,000	19,338	51,100	(192,900)	-79.06%
771									
772		321 - MACHINERY & EQUIPMENT (O&M)							
773									
774	10-321-101-0000	ME - Salaries	74,911	60,064	78,562	28,969	80,922	2,360	3.00%
775	10-321-119-0000	ME - Payroll Accrual	0	439	0	0	0	0	-
776	10-321-120-0000	ME - Overtime	2,222	2,917	2,222	364	2,288	66	2.97%
777									
778		Sub Total:	77,133	63,420	80,784	29,333	83,210	2,426	3.00%
779									
780	10-321-210-0000	ME - FICA	5,901	4,796	6,180	2,232	6,366	186	3.01%
781	10-321-220-0000	ME - Health Ins.	13,477	10,238	14,071	5,129	19,867	5,796	41.19%
782	10-321-220-0100	ME - Health Ins.(Employee Share)	0	0	0	0	(1,987)	(1,987)	-
783	10-321-225-0000	ME - HRA/CCC Expense	0	1,670	0	0	2,728	2,728	-
784	10-321-230-0000	ME - Dental Ins.	1,801	1,522	2,000	678	2,000	0	0.00%
785	10-321-240-0000	ME - Life Ins.	480	392	480	185	498	18	3.75%
786	10-321-250-0000	ME - Work. Comp.	4,834	1,902	5,068	1,860	5,414	346	6.83%
787	10-321-260-0000	ME - Retirement	5,738	4,192	6,017	1,963	6,066	49	0.81%
788	10-321-270-0000	ME - AD & D	18	13	18	6	18	0	0.00%
789	10-321-290-0000	ME - Ben. Accrual	0	176	0	0	0	0	-
790									
791		Sub Total:	32,249	24,901	33,834	12,053	40,970	7,136	21.09%
792									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
793	10-321-317-0000	ME - Permits & Lic.	100	100	100	100	100	0	0.00%
794	10-321-318-0000	ME - Contract Ser.	10,000	14,378	10,000	4,527	10,000	0	0.00%
795	10-321-319-0000	ME - Equip. Oper. - Gas	100,171	136,684	135,010	14,042	154,960	19,950	14.78%
796	10-321-321-0000	ME - Rep. & Main. - Veh.	56,000	56,451	60,000	28,706	65,000	5,000	8.33%
797	10-321-321-0100	ME - Rep. & Main. - Bldg.	3,000	10,880	30,000	1,874	4,000	(26,000)	-86.67%
798	10-321-323-0000	ME - Material & Supplies	1,500	1,356	1,500	645	1,500	0	0.00%
799	10-321-324-0000	ME - Telephone	1,800	296	2,000	0	1,000	(1,000)	-50.00%
800	10-321-327-0000	ME - Bldg. Heat	19,175	18,938	21,600	0	21,600	0	0.00%
801	10-321-328-0000	ME - Water	1,000	1,080	1,100	205	1,100	0	0.00%
802	10-321-329-0000	ME - Electricity	8,700	11,749	8,700	30,402	11,000	2,300	26.44%
803	10-321-331-0000	ME - Dept. Equip.	273,700	204,196	183,500	40,374	180,500	(3,000)	-1.63%
804									
805		Sub Total:	475,146	456,108	453,510	120,876	450,760	(2,750)	-0.61%
806									
807		Total - ME (321):	584,528	544,429	568,128	162,262	574,940	6,812	1.20%
808									
809		322 - EQUIPMENT EARNINGS							
810									
811	10-322-320-0200	EE - Equip. Oper. Journ.	(187,000)	(190,120)	(183,000)	(14,168)	(187,000)	(4,000)	2.19%
812									
813		Total - EE (322):	(187,000)	(190,120)	(183,000)	(14,168)	(187,000)	(4,000)	2.19%
814									
815		325 - HIGHWAYS							
816									
817	10-325-101-0000	PWH - Salaries	27,816	27,815	28,442	12,021	29,302	860	3.02%
818	10-325-119-0000	PWH - Payroll Accrual	0	159	0	0	0	0	-
819									
820		Sub Total:	27,816	27,974	28,442	12,021	29,302	860	3.02%
821									
822	10-325-210-0000	PWH - FICA	2,128	2,094	2,176	904	2,242	66	3.03%
823	10-325-220-0000	PWH - Health Ins.	2,137	1,264	2,124	531	1,878	(246)	-11.58%
824	10-325-220-0100	PWH - Health Ins.(Employee Share)	0	0	0	0	(120)	(120)	-
825	10-325-225-0000	PWH - HRA/CCC Expense	0	145	0	0	1,203	1,203	-
826	10-325-230-0000	PWH - Dental Ins.	433	371	453	140	373	(80)	-17.66%
827	10-325-240-0000	PWH - Life Ins.	122	124	122	54	126	4	3.28%
828	10-325-250-0000	PWH - Work. Comp.	816	555	834	497	1,241	407	48.80%
829	10-325-260-0000	PWH - Retirement	2,226	2,225	2,276	962	2,344	68	2.99%
830	10-325-270-0000	PWH - AD & D	8	4	8	2	8	0	0.00%
831	10-325-290-0000	PWH - Ben. Accrual	0	44	0	0	0	0	-
832									
833		Sub Total:	7,870	6,826	7,993	3,088	9,295	1,302	16.29%
834									
835	10-325-311-0000	PWH - Travel & Meetings	500	88	500	257	500	0	0.00%
836	10-325-312-0000	PWH - Advertising	500	494	500	261	500	0	0.00%
837	10-325-313-0000	PWH - Membership & Dues	150	80	150	34	150	0	0.00%
838	10-325-314-0000	PWH - Books & Periodicals	150	0	100	0	100	0	0.00%
839	10-325-315-0000	PWH - Recruit. & Training	700	235	900	367	900	0	0.00%
840	10-325-317-0000	PWH - Permits & Licenses	2,000	1,246	2,000	241	2,000	0	0.00%
841	10-325-318-0000	PWH - Contract Services	10,900	23,143	10,900	631	11,100	200	1.83%
842	10-325-318-0200	PWH - Legal Services	800	876	800	0	800	0	0.00%
843	10-325-320-0000	PWH - Equip. Oper. - Office	200	44	200	0	200	0	0.00%
844	10-325-322-0000	PWH - Postage	300	139	350	165	350	0	0.00%
845	10-325-323-0000	PWH - Materials & Supplies	2,500	2,628	3,000	563	3,000	0	0.00%
846	10-325-324-0000	PWH - Telephone	1,200	2,178	1,600	761	1,600	0	0.00%
847	10-325-326-0000	PWH - Uniforms	9,750	10,842	10,550	3,998	11,650	1,100	10.43%
848	10-325-330-0000	PWH - Office Equipment	1,000	440	1,000	0	1,500	500	50.00%
849	10-325-331-0000	PWH - Dept. Equipment	700	130	800	800	800	0	0.00%
850	10-325-418-0000	PWH - Prop. & Liab. Ins.	24,025	66,490	30,417	14,542	33,771	3,354	11.03%
851	10-325-418-0100	PWH - Retiree Insurance	7,224	8,625	9,232	4,475	9,232	0	0.00%
852									
853		Sub Total:	62,599	117,678	72,999	27,094	78,153	5,154	7.06%
854									
855		Total - PWH (325):	98,285	152,478	109,434	42,203	116,750	7,316	6.69%
856									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT.# (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
857		341 - CEMETERIES							
858									
859	10-341-316-0100	CM - App. - Chris St. Cem.	600	600	600	600	600	0	0.00%
860	10-341-316-0200	CM - App. - Hart. Cem.	7,500	7,500	7,500	3,750	7,500	0	0.00%
861	10-341-316-0300	CM - App. - Mt. Olivet Cem.	3,800	3,800	3,800	1,900	3,800	0	0.00%
862	10-341-316-0400	CM - App. - Quechee Cem.	2,450	2,450	2,450	1,225	2,450	0	0.00%
863	10-341-316-0500	CM - App. - W. Hart. Cem.	900	900	900	900	900	0	0.00%
864	10-341-318-0000	CM - Contract Ser.	2,900	2,186	2,900	1,551	2,900	0	0.00%
865									
866		Total - CM (341):	18,150	17,436	18,150	9,926	18,150	0	0.00%
867									
868		351 - TREES							
869									
870	10-351-318-0000	TR - Contract Ser.	1,000	925	1,500	1,110	1,500	0	0.00%
871									
872		Total - TR (351):	1,000	925	1,500	1,110	1,500	0	0.00%
873									
874		Total - Pub. Wks & Hwys:	2,957,505	3,145,850	3,354,469	1,605,508	3,175,771	(178,698)	-5.33%
875									
876		D - HEALTH AND SOCIAL SERVICES							
877									
878		411 - HEALTH INSPECTION							
879									
880	10-411-101-0000	HI - Salaries	2,000	1,500	2,000	375	2,000	0	0.00%
881	10-411-119-0000	HI - Payroll Accrual	0	0	0	0	0	0	-
882									
883		Sub Total:	2,000	1,500	2,000	375	2,000	0	0.00%
884									
885	10-411-210-0000	HI - FICA	115	115	153	29	153	0	0.00%
886	10-411-250-0000	HI - Work. Comp.	7	2	8	0	8	0	0.00%
887	10-411-290-0000	HI - Ben. Accrual	0	0	0	0	0	0	-
888									
889		Sub Total:	122	117	161	29	161	0	0.00%
890									
891	10-411-311-0000	HI - Trav. & Mtgs.	150	0	150	120	150	0	0.00%
892	10-411-318-0000	HI - Contracted Services	100	0	100	0	100	0	0.00%
893	10-411-323-0000	HI - Material & Supplies	100	73	100	0	100	0	0.00%
894									
895		Sub Total:	350	73	350	120	350	0	0.00%
896									
897		Total - HI (411):	2,472	1,690	2,511	524	2,511	0	0.00%
898									
899		412 - COMMUNITY HEALTH							
900									
901	10-412-316-0100	CH - App. - VNA/Hospice	41,882	41,882	41,882	20,941	41,882	0	0.00%
902	10-412-316-0200	CH - App. - VABVI	975	975	975	975	975	0	0.00%
903									
904		Total - CH (412):	42,857	42,857	42,857	21,916	42,857	0	0.00%
905									
906		413 - MENTAL HEALTH SERVICES							
907									
908	10-413-316-0100	MH - App. - Headrest	7,000	7,000	7,000	3,500	7,000	0	0.00%
909	10-413-316-0200	MH - App. - Health Care/Rehab. Ser.	10,367	10,367	9,995	0	9,995	0	0.00%
910									
911		Total - MH (413):	17,367	17,367	16,995	3,500	16,995	0	0.00%
912									
913		421 - SOCIAL & SENIOR SERVICES (Bugbee Senior Center)							
914									
915	10-421-101-0000	SS - Salaries	0	0	0	0	0	0	-
916	10-421-119-0000	SS - Payroll Accrual	0	0	0	0	0	0	-
917									
918		Sub Total:	0	0	0	0	0	0	-
919									
920	10-421-210-0000	SS - FICA	0	0	0	0	0	0	-
921	10-421-250-0000	SS - Work. Comp.	0	0	0	0	0	0	-
922	10-421-290-0000	SS - Ben. Accrual	0	0	0	0	0	0	-
923									
924		Sub Total:	0	0	0	0	0	0	-
925									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
926	10-421-318-0000	SS - Contract Ser.	7,810	7,090	8,130	2,297	8,130	0	0.00%
927	10-421-318-0100	SS - Council on Aging	63,147	63,147	63,147	31,574	74,090	10,943	17.33%
928	10-421-318-0200	SS - Sen. Center Admin.	23,044	21,894	22,574	10,947	22,574	0	0.00%
929	10-421-321-0100	SS - Rep. & Maint. - Bldgs.	1,600	705	3,000	1,644	3,000	0	0.00%
930	10-421-323-0000	SS - Material & Supplies	1,500	1,317	1,600	501	1,600	0	0.00%
931	10-421-327-0000	SS - Building Heat	6,710	6,926	9,000	849	9,000	0	0.00%
932	10-421-328-0000	SS - Water/Sewer	1,100	1,327	1,200	394	1,330	130	10.83%
933	10-421-329-0000	SS - Electricity & Gas	6,782	8,361	7,600	3,814	8,600	1,000	13.16%
934	10-421-418-0000	SS - Prop. & Liab. Ins.	2,090	2,263	2,435	1,218	2,832	397	16.30%
935									
936		Sub Total:	113,783	113,030	118,686	53,237	131,156	12,470	10.51%
937									
938		Total - SS (421):	113,783	113,030	118,686	53,237	131,156	12,470	10.51%
939									
940		423 - LOW INCOME SERVICES							
941									
942	10-423-316-0300	LI - App. - SEVCA	7,500	7,500	7,500	3,750	7,500	0	0.00%
943									
944		Total - LI (423):	7,500	7,500	7,500	3,750	7,500	0	0.00%
945									
946		424 - YOUTH & ADULT SERVICES							
947									
948	10-424-316-0100	YA - App. - Family Place	6,000	6,000	6,000	3,000	9,500	3,500	58.33%
949	10-424-316-0300	YA - App. - Win. Cnty. Part.	2,500	2,500	2,500	1,250	2,500	0	0.00%
950	10-424-316-0400	YA - App. - VT Ind. Liv.	845	845	845	845	845	0	0.00%
951	10-424-316-0500	YA - App. - WISE	2,000	2,000	2,000	1,000	2,000	0	0.00%
952	10-424-316-0600	YA - App. - Vt. Adult Learning	999	999	999	999	999	0	0.00%
953	10-424-316-0700	YA - App. - RSVP	869	869	869	869	869	0	0.00%
954	10-424-316-0800	YA - App. - Boys & Girls Club	12,000	12,000	12,000	6,000	0	(12,000)	-100.00%
955									
956		Total - YA (424):	25,213	25,213	25,213	13,963	16,713	(8,500)	-33.71%
957									
958		425 - GENERAL APPROPRIATIONS (MISC.)							
959									
960	10-425-316-0100	PT - App. - Adv. Trans.	40,590	40,590	44,650	22,325	45,540	890	1.99%
961	10-425-316-0200	PT - App. - Historical Soc.	3,000	3,000	3,000	1,500	5,000	2,000	66.67%
962									
963		Total - PT (425):	43,590	43,590	47,650	23,825	50,540	2,890	6.07%
964									
965		Total - Health & Soc. Ser.:	252,782	251,247	261,412	120,715	268,272	6,860	2.62%
966									
967		E - RECREATION AND PARKS							
968									
969		511 - PROGRAM ADMINISTRATION							
970									
971	10-511-101-0000	PA - Salaries	114,879	111,766	114,442	49,951	120,100	5,658	4.94%
972	10-511-119-0000	PA - Payroll Accrual	0	475	0	0	0	0	-
973									
974		Sub Total:	114,879	112,241	114,442	49,951	120,100	5,658	4.94%
975									
976	10-511-210-0000	PA - FICA	8,788	8,620	8,918	3,801	9,187	269	3.02%
977	10-511-220-0000	PA - Health Ins.	14,092	7,276	11,676	2,962	11,038	(638)	-5.46%
978	10-511-220-0100	PA - Health Ins.(Employee Share)	0	0	0	0	(1,004)	(1,004)	-
979	10-511-225-0000	PA - HRA/CCC Expense	0	4,840	0	0	4,827	4,827	-
980	10-511-230-0000	PA - Dental Ins.	1,826	2,188	2,031	914	2,423	392	19.30%
981	10-511-240-0000	PA - Life Ins.	640	633	640	282	664	24	3.75%
982	10-511-250-0000	PA - Work. Comp.	471	232	478	204	504	26	5.44%
983	10-511-260-0000	PA - Retirement Ins.	9,191	8,470	9,327	3,697	9,608	281	3.01%
984	10-511-270-0000	PA - AD & D	22	21	22	9	22	0	0.00%
985	10-511-290-0000	PA - Ben. Accrual	0	32	0	0	0	0	-
986									
987		Sub Total:	35,030	32,311	33,092	11,869	37,269	4,177	12.62%
988									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
989	10-511-311-0000	PA - Trav. & Mtgs.	3,000	2,894	3,000	849	3,000	0	0.00%
990	10-511-312-0000	PA - Advertising	4,600	4,852	4,600	1,783	4,600	0	0.00%
991	10-511-313-0000	PA - Member./Dues	480	494	480	125	480	0	0.00%
992	10-511-314-0000	PA - Books & Period.	0	0	0	0	0	0	-
993	10-511-315-0000	PA - Recruit./Train.	3,000	2,136	3,000	2,248	2,500	(500)	-16.67%
994	10-511-318-0000	PA - Contract Ser.	1,450	5,612	8,125	2,856	5,450	(2,675)	-32.92%
995	10-511-320-0000	PA - Equip. Oper./Office	800	1,187	800	556	750	(50)	-6.25%
996	10-511-322-0000	PA - Postage	2,100	1,484	2,100	327	1,500	(600)	-28.57%
997	10-511-323-0000	PA - Material & Supplies	2,200	1,628	2,200	944	1,700	(500)	-22.73%
998	10-511-324-0000	PA - Telephone	1,500	3,982	1,500	1,562	3,900	2,400	160.00%
999	10-511-330-0000	PA - Office Equip.	0	140	1,400	240	1,400	0	0.00%
1000	10-511-418-0000	PA - Prop. & Liab. Ins.	2,231	3,524	1,964	2,409	5,773	3,809	193.94%
1001									
1002		Sub Total:	21,361	27,934	29,169	13,898	31,053	1,884	6.46%
1003									
1004		Total - PA (511):	171,270	172,486	176,703	75,718	188,422	11,719	6.63%
1005									
1006		512 - SWIM PROGRAM							
1007									
1008	10-512-101-0000	SP - Salaries	28,263	27,909	28,263	20,315	28,263	0	0.00%
1009									
1010	10-512-119-0000	SP - Payroll Accrual	0	710	0	0	0	0	-
1011									
1012		Sub Total:	28,263	28,619	28,263	20,315	28,263	0	0.00%
1013									
1014	10-512-210-0000	SP - FICA	2,162	2,135	2,162	1,554	2,162	0	0.00%
1015	10-512-250-0000	SP - Work. Comp.	1,427	680	1,427	1,026	1,427	0	0.00%
1016	10-512-290-0000	SP - Ben. Accrual	0	90	0	0	0	0	-
1017									
1018		Sub Total:	3,589	2,905	3,589	2,580	3,589	0	0.00%
1019									
1020	10-512-318-0000	SP - Contract Ser.	400	1,433	10,500	710	5,000	(5,500)	-52.38%
1021	10-512-320-0000	SP - Equip. Oper./Main.	3,500	577	4,200	515	3,800	(400)	-9.52%
1022	10-512-323-0000	SP - Material & Supplies	6,900	4,896	6,250	2,583	9,250	3,000	48.00%
1023	10-512-325-0000	SP - Refund	0	85	0	50	0	0	-
1024	10-512-326-0000	SP - Uniforms	250	260	250	0	250	0	0.00%
1025	10-512-328-0000	SP - Water	3,800	3,493	2,600	1,294	3,000	400	15.38%
1026	10-512-418-0000	SP - Prop. & Lia. Ins.	2,614	3,205	3,796	1,898	4,100	304	8.01%
1027									
1028		Sub Total:	17,464	13,949	27,596	7,049	25,400	(2,196)	-7.96%
1029									
1030		Total - SP (512):	49,316	45,473	59,448	29,944	57,252	(2,196)	-3.69%
1031									
1032		514 - YOUTH PROGRAMS						0	-
1033								0	-
1034	10-514-101-0000	YP - Salaries	117,906	109,144	111,870	65,232	113,946	2,076	1.86%
1035									
1036	10-514-119-0000	YP - Payroll Accrual	0	1,096	0	0	0	0	-
1037	10-514-120-0000	YP - Overtime	0	0	0	0	0	0	-
1038									
1039		Sub Total:	117,906	110,241	111,870	65,232	113,946	2,076	1.86%
1040									
1041	10-514-210-0000	YP - FICA	9,019	8,336	8,557	4,977	8,716	159	1.86%
1042	10-514-220-0000	YP - Health Ins.	9,822	9,352	10,699	4,368	14,791	4,092	38.25%
1043	10-514-220-0100	YP - Health Ins.(Employee Share)	0	0	0	0	(1,479)	(1,479)	-
1044	10-514-225-0000	YP - HRA/CCC Expense	0	1,198	0	0	4,741	4,741	-
1045	10-514-230-0000	YP - Dental Ins.	1,404	1,260	1,400	533	1,391	(9)	-0.64%
1046	10-514-240-0000	YP - Life Ins.	320	533	640	225	664	24	3.75%
1047	10-514-250-0000	YP - Work. Comp.	5,955	2,645	5,650	3,273	5,755	105	1.86%
1048	10-514-260-0000	YP - Retirement	5,528	4,863	5,482	2,074	5,648	166	3.03%
1049	10-514-270-0000	YP - AD & D	11	17	22	7	22	0	0.00%
1050	10-514-290-0000	YP - Ben. Accrual	0	235	0	0	0	0	-
1051									
1052		Sub Total:	32,059	28,439	32,450	15,458	40,249	7,799	24.03%
1053									
1054	10-514-313-0000	YP - Member./Dues	1,370	970	1,480	330	250	(1,230)	-83.11%
1055									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1056	10-514-315-0000	YP - Recruit./Train.	1,500	1,440	1,400	804	1,400	0	0.00%
1057	10-514-316-0000	YP - Contributions	250	0	250	0	250	0	0.00%
1058	10-514-318-0000	YP - Contract Ser.	20,540	33,249	27,540	16,139	27,540	0	0.00%
1059	10-514-323-0000	YP - Material & Supplies	4,000	3,812	5,500	1,483	4,000	(1,500)	-27.27%
1060	10-514-325-0000	YP - Refunds	0	904	0	584	0	0	-
1061	10-514-326-0000	YP - Uniforms	720	683	720	0	720	0	0.00%
1062	10-514-329-0000	YP - Electricity	3,200	6,181	1,500	2,819	5,500	4,000	266.67%
1063	10-514-330-0000	YP - Athletic Supplies	18,687	13,671	18,687	5,987	14,000	(4,687)	-25.08%
1064	10-514-418-0000	YP - Prop. & Lia. Ins.	934	1,034	1,104	567	1,140	36	3.26%
1065									
1066		Sub Total:	51,201	61,944	58,181	28,712	54,800	(3,381)	-5.81%
1067									
1068		Total - YP (514):	201,166	200,623	202,501	109,402	208,995	6,494	3.21%
1069									
1070		515- ADULT PROGRAMS							
1071									
1072	10-515-318-0000	AP - Contract Ser.	4,880	16,630	5,580	2,645	8,080	2,500	44.80%
1073	10-515-323-0000	AP - Material & Supplies	350	0	350	50	350	0	0.00%
1074	10-515-325-0000	AP - Refunds	0	2,210	0	0	0	0	-
1075	10-515-330-0000	AP - Athletic Supplies	400	402	400	0	400	0	0.00%
1076									
1077		Total - AP (515):	5,630	19,242	6,330	2,695	8,830	2,500	39.49%
1078									
1079		516 - COMMUNITY ACTIVITIES							
1080									
1081	10-516-312-0000	CA - Advertising	1,500	820	1,500	201	1,500	0	0.00%
1082	10-516-318-0000	CA - Contract Ser.	21,400	27,206	21,400	22,403	21,400	0	0.00%
1083	10-516-323-0000	CA - Material & Supplies	1,600	1,503	1,600	1,347	1,600	0	0.00%
1084	10-516-325-0000	CA - Refund	0	70	0	0	0	0	-
1085									
1086		Total - CA (516):	24,500	29,599	24,500	23,951	24,500	0	0.00%
1087									
1088		521 - PARKS MAINTENANCE							
1089									
1090	10-521-101-0000	PM - Salaries	94,522	102,182	96,497	63,299	103,267	6,770	7.02%
1091	10-521-119-0000	PM - Rayroll Accrual	0	644	0	0	0	0	-
1092	10-521-120-0000	PM - Overtime	0	5,130	0	636	0	0	-
1093									
1094		Sub Total:	94,522	107,957	96,497	63,936	103,267	6,770	7.02%
1095									
1096	10-521-210-0000	PM - FICA	7,230	8,189	7,382	4,872	7,900	518	7.02%
1097	10-521-220-0000	PM - Health Ins.	11,957	14,170	12,269	9,427	16,341	4,072	33.19%
1098	10-521-220-0100	PM - Health Ins.(Employee Share)	0	0	0	0	(1,442)	(1,442)	-
1099	10-521-225-0000	PM - HRA/CCC Expense	0	0	0	0	4,643	4,643	-
1100	10-521-230-0000	PM - Dental Ins.	1,493	1,973	1,422	860	1,591	169	11.88%
1101	10-521-240-0000	PM - Life Ins.	601	669	601	396	624	23	3.83%
1102	10-521-250-0000	PM - Work. Comp.	4,774	2,564	4,873	3,204	5,216	343	7.04%
1103	10-521-260-0000	PM - Retirement	6,984	7,065	7,141	4,281	7,684	543	7.60%
1104	10-521-270-0000	PM - AD & D	21	22	21	13	21	0	0.00%
1105	10-521-290-0000	PM - Ben. Accrual	0	284	0	0	0	0	-
1106									
1107		Sub Total:	33,060	34,937	33,709	23,051	42,578	8,869	26.31%
1108									
1109	10-521-318-0000	PM - Contract Ser.	16,250	18,459	21,100	15,255	21,100	0	0.00%
1110	10-521-319-0000	PM - Equip. Op. - Gas	5,500	10,032	5,500	2,146	7,000	1,500	27.27%
1111	10-521-320-0000	PM - Equip. Op. - Maint.	6,500	6,158	7,500	1,087	6,400	(1,100)	-14.67%
1112	10-521-320-0200	PM - Equip. Op. - Journ.	80	570	0	0	0	0	-
1113	10-521-321-0000	PM - Rep. & Maint - Veh	0	442	0	0	0	0	-
1114	10-521-323-0000	PM - Material & Supplies	14,100	14,698	17,500	3,934	17,500	0	0.00%
1115	10-521-326-0000	PM - Uniforms	1,975	1,889	1,875	616	1,875	0	0.00%
1116	10-521-328-0000	PM - Water	400	594	400	1,397	950	550	137.50%
1117	10-521-329-0000	PM - Electricity	1,800	2,467	1,800	659	2,350	550	30.56%
1118	10-521-331-0000	PM - Dept. Equip.	2,650	1,734	30,563	24,730	4,500	(26,063)	-85.28%
1119	10-521-418-0000	PM - Prop. & Lia. Ins.	5,088	4,722	4,356	2,178	4,833	477	10.95%
1120									
1121		Sub Total:	54,343	61,765	90,594	52,002	66,508	(24,086)	-26.59%
1122									
1123		Total - PM (521):	181,925	204,659	220,800	138,989	212,353	(8,447)	-3.83%
1124									
1125		Total - Parks & Rec.:	633,807	672,082	690,282	380,698	700,352	10,070	1.46%
1126									
1127		F - PLANNING & DEVELOPMENT							
1128									
1129		611 - CONSERVATION							
1130									
1131	10-611-311-0100	CC - Trav. & Mtgs./Bd.	175	75	175	101	175	0	0.00%

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT.# (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1132	10-611-313-0000	CC - Member./Dues	300	150	300	0	250	(50)	-16.67%
1133	10-611-316-0100	CC - App. - Con. Comm.	3,000	2,375	3,000	125	3,000	0	0.00%
1134	10-611-318-0000	CC - Contracted Services	2,500	1,594	2,500	0	2,500	0	0.00%
1135	10-611-323-0000	CC - Materials & Supplies	500	306	500	60	500	0	0.00%
1136									
1137		Sub Total:	6,475	4,500	6,475	286	6,425	(50)	-0.77%
1138									
1139		Total - CC (611):	6,475	4,500	6,475	286	6,425	(50)	-0.77%
1140									
1141		621 - LAND USE & ZONING							
1142									
1143	10-621-101-0000	LZ - Salaries	66,498	67,246	67,995	28,738	70,054	2,059	3.03%
1144	10-621-101-0100	LZ - Sal. - Zoning Bd.	1,750	1,350	1,750	0	1,750	0	0.00%
1145	10-621-119-0000	LZ - Payroll Accrual	0	270	0	0	0	0	-
1146									
1147		Sub Total:	68,248	68,866	69,745	28,738	71,804	2,059	2.95%
1148									
1149	10-621-210-0000	LZ - FICA	5,221	5,225	5,336	2,189	5,493	157	2.94%
1150	10-621-220-0000	LZ - Health Ins.	9,822	9,175	10,448	4,301	14,628	4,180	40.01%
1151	10-621-220-0100	LZ - Health Ins.(Employee Share)	0	0	0	0	(1,463)	(1,463)	-
1152	10-621-225-0000	LZ - HRA/CCC Expense	0	1,109	0	0	2,962	2,962	-
1153	10-621-230-0000	LZ - Dental Ins.	1,404	1,394	1,577	590	1,577	0	0.00%
1154	10-621-240-0000	LZ - Life Ins.	320	333	320	141	332	12	3.75%
1155	10-621-250-0000	LZ - Work. Comp.	280	136	286	118	301	15	5.24%
1156	10-621-260-0000	LZ - Retirement	5,320	5,380	5,440	2,299	5,604	164	3.01%
1157	10-621-270-0000	LZ - AD & D	11	11	11	5	11	0	0.00%
1158	10-621-290-0000	LZ - Ben. Accrual	0	120	0	0	0	0	-
1159									
1160		Sub Total:	22,378	22,881	23,418	9,642	29,445	6,027	25.74%
1161									
1162	10-621-311-0000	LZ - Trav. & Mtgs.	150	178	150	0	150	0	0.00%
1163	10-621-311-0100	LZ - Trav. & Mtgs./Board	125	0	125	0	125	0	0.00%
1164	10-621-312-0000	LZ - Advertising	1,254	1,033	1,254	303	1,254	0	0.00%
1165	10-621-315-0000	LZ - Recruit. & Train.	100	35	100	0	100	0	0.00%
1166	10-621-318-0000	LZ - Contract Ser.	13,545	28,522	14,220	4,940	14,220	0	0.00%
1167	10-621-325-0000	LZ - Refunds	100	0	100	0	100	0	0.00%
1168									
1169		Sub Total:	15,274	29,767	15,949	5,243	15,949	0	0.00%
1170									
1171		Total - LZ (621):	105,900	121,514	109,112	43,623	117,198	8,086	7.41%
1172									
1173		622 - PLANNING & DEVELOPMENT							
1174									
1175	10-622-101-0000	PDV - Salaries	182,000	177,290	186,077	78,103	191,089	5,012	2.69%
1176	10-622-101-0100	PDV - Salary - Plan. Comm.	2,975	2,475	2,975	0	2,800	(175)	-5.88%
1177	10-622-119-0000	PDV - Payroll Accrual	0	545	0	0	0	0	-
1178									
1179		Sub Total:	184,975	180,309	189,052	78,103	193,889	4,837	2.56%
1180									
1181	10-622-210-0000	PDV - FICA	14,141	13,637	14,462	5,645	14,846	384	2.66%
1182	10-622-220-0000	PDV - Health Ins.	29,466	27,525	31,344	12,902	43,884	12,540	40.01%
1183	10-622-220-0100	PDV - Health Ins.(Employee Share)	0	0	0	0	(4,388)	(4,388)	-
1184	10-622-225-0000	PDV - HRA/CCC Expense	0	17,724	0	0	7,755	7,755	-
1185	10-622-230-0000	PDV - Dental Ins.	4,212	4,182	4,731	1,504	4,000	(731)	-15.45%
1186	10-622-240-0000	PDV - Life Ins.	960	998	960	422	996	36	3.75%
1187	10-622-250-0000	PDV - Work. Comp.	759	373	774	320	814	40	5.17%
1188	10-622-260-0000	PDV - Retirement	14,560	14,723	14,886	6,248	15,288	402	2.70%
1189	10-622-270-0000	PDV - AD & D	33	33	33	14	33	0	0.00%
1190	10-622-290-0000	PDV - Ben. Accrual	0	317	0	0	0	0	-
1191									
1192		Sub Total:	64,131	79,511	67,190	27,056	83,228	16,038	23.87%
1193									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1194	10-622-311-0000	PDV - Trav. & Mtgs.	900	769	1,400	0	1,000	(400)	-28.57%
1195	10-622-311-0100	PDV - Trav. & Mtgs.-Comm	175	55	175	0	175	0	0.00%
1196	10-622-312-0000	PDV - Advertising	2,535	2,127	2,535	657	2,495	(40)	-1.58%
1197	10-622-312-0100	PDV - Marketing/Prom.	500	500	500	0	500	0	0.00%
1198	10-622-313-0000	PDV - Member./Dues	20,447	19,971	20,847	12,440	20,896	49	0.24%
1199	10-622-314-0000	PDV - Books & Periodicals	300	74	323	76	80	(243)	-75.23%
1200	10-622-315-0000	PDV - Recruit. & Train.	400	317	400	475	350	(50)	-12.50%
1201	10-622-318-0000	PDV - Contract Ser.	16,780	4,671	16,780	4,976	29,780	13,000	77.47%
1202	10-622-320-0000	PDV - Equip. Oper./Main.	250	162	500	34	500	0	0.00%
1203	10-622-322-0000	PDV - Postage	3,636	1,464	3,636	469	2,700	(936)	-25.74%
1204	10-622-323-0000	PDV - Material & Supplies	2,500	1,827	3,000	1,561	2,500	(500)	-16.67%
1205	10-622-323-0100	PDV - Materials&Supplies - Hec	0	0	0	46	0	0	-
1206	10-622-324-0000	PDV - Telephone	1,200	781	1,275	255	1,275	0	0.00%
1207	10-622-325-0000	PDV - Refunds	100	0	100	143	100	0	0.00%
1208	10-622-330-0000	PDV - Office Equip.	5,500	4,251	500	0	300	(200)	-40.00%
1209	10-622-418-0000	PDV - Prop. Lia. & Ins.	7,595	4,908	2,216	1,110	2,215	(1)	-0.05%
1210									
1211		Sub Total:	62,818	41,877	54,187	22,241	64,866	10,679	19.71%
1212									
1213		Total - PDV (622):	311,924	301,698	310,429	127,400	341,983	31,554	10.16%
1214									
1215		623 - HOUSING /COMMUNITY DEVELOPMENT							
1216									
1217	10-623-312-0000	HCD - Advertising	360	448	500	53	500	0	0.00%
1218	10-623-318-0000	HCD - Contract Ser.	500	500	500	0	500	0	0.00%
1219	10-623-318-0200	HCD - HHA Stipend	0	0	0	0	0	0	-
1220									
1221		Sub Total:	860	948	1,000	53	1,000	0	0.00%
1222									
1223		Total - HCD (623):	860	948	1,000	53	1,000	0	0.00%
1224									
1225		624 - FOREST MANAGEMENT							
1226									
1227	10-624-318-0000	FM - Contract Ser.	250	0	250	0	250	0	0.00%
1228									
1229		Total - FM (624):	250	0	250	0	250	0	0.00%
1230									
1231		625 - HISTORIC PRESERVATION							
1232									
1233	10-625-311-0100	HP - Trav. & Mtgs - Bd.	200	174	200	223	200	0	0.00%
1234	10-625-312-0000	HP - Advertising	100	162	180	102	180	0	0.00%
1235	10-625-316-0000	HP - Grants & Approp.	2,000	3,075	2,000	0	2,000	0	0.00%
1236									
1237		Sub Total:	2,300	3,411	2,380	325	2,380	0	0.00%
1238									
1239		Total - HP (625):	2,300	3,411	2,380	325	2,380	0	0.00%
1240									
1241		Total - Plan. & Development:	427,709	432,071	429,646	171,687	469,236	39,590	9.21%
1242									
1243		G - CULTURAL SERVICES							
1244									
1245		711 - LIBRARIES (Note: This budget is administered by Library Trustees)							
1246									
1247	10-711-101-0000	LS - Salaries (W. Hartford)	23,715	5,869	26,000	0	10,000	(16,000)	-61.54%
1248	10-711-119-0000	LS - Payroll Accrual	0	(314)	0	0	0	0	-
1249									
1250		Sub Total:	23,715	5,555	26,000	0	10,000	(16,000)	-61.54%
1251									
1252	10-711-210-0000	LS - FICA	1,814	449	1,814	0	1,814	0	0.00%
1253	10-711-250-0000	LS - Work. Comp.	119	12	119	0	119	0	0.00%
1254	10-711-290-0000	LS - Ben. Accrual	0	(25)	0	0	0	0	-
1255									
1256		Sub Total:	1,933	435	1,933	0	1,933	0	0.00%
1257									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1258	10-711-311-0000	LS - Trav. & Mtgs.	300	326	300	0	300	0	0.00%
1259	10-711-312-0000	LS - Advertising	150	15	150	0	150	0	0.00%
1260	10-711-312-0100	LS - Marketing	150	0	150	0	150	0	0.00%
1261	10-711-313-0000	LS - Member./Dues	200	0	200	0	200	0	0.00%
1262	10-711-313-0100	LS - Library Programs	800	439	800	0	800	0	0.00%
1263	10-711-313-0501	LS - VT Grt Fd Lib. Prgm	0	0	100	0	100	0	0.00%
1264	10-711-314-0000	LS - Books & Periodicals	4,677	1,590	6,000	0	6,000	0	0.00%
1265	10-711-315-0000	LS - Recruitment & Train.	250	0	250	0	250	0	0.00%
1266	10-711-318-0000	LS - Contract Ser.	2,500	253	3,200	0	3,200	0	0.00%
1267	10-711-320-0000	LS - Equip. Oper./Maint.	500	539	500	0	500	0	0.00%
1268	10-711-321-0100	LS - Repairs & Maint./Bldg.	2,000	4	1,500	0	1,500	0	0.00%
1269	10-711-322-0000	LS - Postage	600	55	475	0	475	0	0.00%
1270	10-711-323-0000	LS - Material & Supplies	800	596	900	0	900	0	0.00%
1271	10-711-323-0100	LS - Mater. & Supp./Cust.	100	0	125	0	125	0	0.00%
1272	10-711-324-0000	LS - Telephone	500	113	400	0	400	0	0.00%
1273	10-711-327-0000	LS - Building Heat	3,000	(119)	2,200	0	2,200	0	0.00%
1274	10-711-329-0000	LS - Electricity	1,000	395	1,000	97	1,000	0	0.00%
1275	10-711-330-0000	LS - Office Equipment	900	0	400	0	400	0	0.00%
1276	10-711-331-0000	LS - Dept Equip	2,500	0	0	0	0	0	-
1277	10-711-418-0000	LS - Property & Liab. Ins.	622	678	734	367	795	61	8.31%
1278									
1279		Sub Total:	21,549	4,882	19,384	464	19,445	61	0.31%
1280									
1281		Total - LS (711):	47,197	10,873	47,317	464	31,378	(15,939)	-33.69%
1282									
1283		712 - LIBRARY ALLOWANCES							
1284									
1285	10-712-316-0100	LA - Approp. - Hartford	76,800	79,300	78,625	39,313	83,925	5,300	6.74%
1286	10-712-316-0200	LA - Approp - Quechee	108,300	110,800	133,700	66,850	140,519	6,819	5.10%
1287	10-712-316-0300	LA - Approp. - Wilder	21,000	21,000	21,000	10,500	25,000	4,000	19.05%
1288	10-712-316-0400	LA - Approp. - WRJ	0	0	0	0	15,000	15,000	-
1289									
1290		Sub Total:	206,100	211,100	233,325	116,663	264,444	31,119	13.34%
1291									
1292		Total - LA (712):	206,100	211,100	233,325	116,663	264,444	31,119	13.34%
1293									
1294		Total - Cultural Ser.:	253,297	221,973	280,642	117,127	295,822	15,180	5.41%
1295									
1296		H - MISCELLANEOUS							
1297									
1298		811 - RISK MANAGEMENT							
1299									
1300	10-811-318-0000	RM - Contract Ser.	1,000	16,079	100	1,500	100	0	0.00%
1301	10-811-318-0100	RM - Med. Loss Fund/HRA	60,233	0	60,000	59,165	0	(60,000)	-100.00%
1302	10-811-318-0200	RM - RX Loss Fund/HRA	5,000	0	5,000	0	3,000	(2,000)	-40.00%
1303	10-811-318-0300	RM - Wellness	18,750	5,061	0	7,180	8,040	8,040	-
1304	10-811-318-0400	RM - Hur. Irene Loss Fund	0	0	0	282	0	0	-
1305									
1306		Total - RM (811):	84,983	21,140	65,100	68,127	11,140	(53,960)	-82.89%
1307									
1308		813 - CONTINGENCIES/TAX REBATES							
1309									
1310	10-813-325-0000	CT - Refunds	1,000	11,609	1,000	158	1,000	0	0.00%
1311	10-813-325-0750	CT - Formula Account	83,043	0	0	0	0	0	-
1312									
1313		Total - CT (813):	84,043	11,609	1,000	158	1,000	0	0.00%
1314									
1315		831 - INTERGOVERNMENTAL TRANSFERS							
1316									
1317	10-831-318-0000	IT - Contract Ser./County Tax	122,000	31,701	41,694	42,546	45,000	3,306	7.93%
1318									
1319		Total - IT (831):	122,000	31,701	41,694	42,546	45,000	3,306	7.93%
1320									
1321		Total - Miscellaneous:	291,026	64,449	107,794	110,831	57,140	(50,654)	-46.99%
1322									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1323		I - DEBT SERVICE & CAPITAL IMPROVEMENTS							
1324									
1325		911 - NOTE REDEMPTION							
1326									
1327	10-911-542-0000	DS - Interest (TAN)	0	0	0	0	0	0	-
1328									
1329		Total - DS (911):	0	0	0	0	0	0	-
1330									
1331		912 - BOND REDEMPTION							
1332									
1333	10-912-542-0000	BR - Bond Interest	39,197	39,197	35,039	18,585	30,707	(4,332)	-12.36%
1334	10-912-542-0100	BR - Bond Principal	223,394	202,066	202,066	202,066	295,196	93,130	46.09%
1335	10-912-542-0200	BR - Bond Int. - Tower	1,050	1,050	0	0	0	0	-
1336	10-912-542-0201	BR - Bond Prin. - Tower	30,000	30,000	0	0	0	0	-
1337	10-912-542-0300	BR - Bond Interest - Q Bridge	0	0	0	10,809	32,116	32,116	-
1338	10-912-542-0301	BR - Bond Principal - Q Bridge	0	0	0	0	56,761	56,761	-
1339	10-912-542-0800	BR - Prin. Res. Acct.	21,328	21,328	21,328	0	21,328	0	0.00%
1340									
1341		Total - BR (912):	314,969	293,640	258,433	231,460	436,108	177,675	68.75%
1342									
1343		921 - RESERVE FUNDS (Deposited to Reserve Accounts) & CAPITAL IMPROVEMENTS							
1344									
1345	10-921-544-0151	RT - Town Clerk - Preservation	44,000	47,360	40,000	3,914	40,000	0	0.00%
1346	10-921-544-0174	RT - Revaluation/Reappraisal	55,000	55,000	56,800	0	54,000	(2,800)	-4.93%
1347	10-921-544-0211	RT - Communications	0	0	5,000	0	5,000	0	0.00%
1348	10-921-544-0221	RT - Fire/Ambulance	125,000	125,000	135,000	0	135,000	0	0.00%
1349	10-921-544-0271	RT - Tower	6,000	4,000	5,000	6,000	5,000	0	0.00%
1350	10-921-544-0314	RT - St Light Res Accts	0	13,750	0	0	9,750	9,750	-
1351	10-921-544-0321	RT - Public Works Equipment	100,000	100,000	110,000	0	110,000	0	0.00%
1352	10-921-544-0361	RT - Solid Waste (Curbside)	150,400	150,400	150,400	0	75,000	(75,400)	-50.13%
1353	10-921-544-0421	RT - Senior Center	2,000	2,000	4,000	0	4,000	0	0.00%
1354	10-921-544-0511	RT - Recreation Equip.	0	0	0	0	0	0	-
1355	10-921-544-0513	RT - WAB Arena	50,000	50,000	50,000	0	0	(50,000)	-100.00%
1356	10-921-544-0515	RT - Bridge/Culvert Reserve	135,475	135,475	265,830	0	135,000	(130,830)	-49.22%
1357									
1358		Sub-total	667,875	682,985	822,030	9,914	572,750	(249,280)	-30.32%
1359									
1360	10-921-543-0100	CI - Municipal Building	0	964	0	0	0	0	-
1361	10-921-543-0161	CI - Town Bldg Energy Imp	0	0	0	0	8,000	8,000	-
1362	10-921-543-0400	CI - Cap. Recreation	0	0	5,000	0	5,000	0	0.00%
1363	10-921-543-0500	CI - Recreation (IF)	0	0	45,000	0	40,000	(5,000)	-11.11%
1364	10-921-543-0600	CI - Dam Assessment/Con.	100,000	5,193	75,000	3,110	0	(75,000)	-100.00%
1365	10-921-543-0200	CI - Digitization	0	0	0	0	100,000	100,000	-
1366	10-921-318-0311	CI - QCB Park(s)	0	0	0	0	100,000	100,000	-
1367	10-921-543-0313	CI - W. Hartford Park	0	0	0	0	75,000	75,000	-
1368	10-921-543-0623	CI - WRJ Revitalization	25,000	41,192	300,000	0	25,000	(275,000)	-91.67%
1369									
1370		Sub-total	125,000	47,349	425,000	3,110	353,000	(72,000)	-16.94%
1371									
1372		Total - CI (921):	792,875	730,334	1,247,030	13,024	925,750	(321,280)	-25.76%
1373									
1374		Total - Debt Ser./Cap./Res.:	1,107,844	1,023,974	1,505,463	244,484	1,361,858	(143,605)	-9.54%
1375									
1376		Total - General Fund 10:	12,557,604	12,549,472	13,446,232	5,556,559	13,481,930	35,698	0.27%



TOWN OF HARTFORD

2013/2014 MUNICIPAL BUDGET

ENTERPRISE FUND EXPENSES

(FUND 20, 30, 50, 55, 60 & 65)

PLAN YOUR WORK – WORK YOUR PLAN

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30/ Pre-Audit			
1		OUTDOOR FACILITY (HMA) FUND - 20							
2									
3		513 - OUTDOOR FACILITIES							
4									
5	20-513-101-0000	OF - Salaries (ice)	54,940	70,923	77,746	13,636	81,446	3,700	4.76%
6	20-513-119-0000	OF - Payroll Accrual	0	0	0	0	0	0	-
7	20-513-120-0000	OF - Overtime	700	501	700	0	700	0	0.00%
8									
9		Sub Total:	55,640	71,424	78,446	13,636	82,146	3,700	4.72%
10									
11	20-513-210-0000	OF - FICA	4,257	5,439	5,948	1,038	6,284	336	5.65%
12	20-513-220-0000	OF - Health Ins.	7,925	11,372	12,354	2,536	12,354	0	0.00%
13	20-513-220-0100	OF - Health Ins.(Employee Share)	0	0	0	0	(1,153)	(1,153)	-
14	20-513-225-0000	OF - HRA/CCC Expense	0	2,377	0	0	3,289	3,289	-
15	20-513-230-0000	OF - Dental Ins.	726	1,516	1,578	299	1,578	0	0.00%
16	20-513-240-0000	OF - Life Ins.	359	465	487	84	505	18	3.70%
17	20-513-250-0000	OF - Work. Comp.	2,810	1,731	3,926	688	4,147	221	5.63%
18	20-513-260-0000	OF - Retirement	4,055	4,980	5,828	931	6,184	356	6.11%
19	20-513-270-0000	OF - AD & D	15	15	21	3	21	0	0.00%
20	20-513-290-0000	OF - Ben. Accrual	0	0	0	0	0	0	-
21									
22		Sub Total:	20,147	27,895	30,142	5,578	33,209	3,067	10.18%
23									
24	20-513-318-0000	OF - Contract Ser.	8,500	3,002	6,500	8,942	4,850	(1,650)	-25.38%
25	20-513-319-0000	OF - Gas	900	837	1,100	81	800	(300)	-27.27%
26	20-513-320-0000	OF - Equip. Op./Maint.	3,700	4,948	3,400	2,369	3,900	500	14.71%
27	20-513-321-0100	OF - Rep. & Maint- Bldg.	0	0	0	0	0	0	-
28	20-513-323-0000	OF - Material & Supplies	4,850	5,027	4,950	3,217	4,450	(500)	-10.10%
29	20-513-325-0000	OF - Refund	0	270	0	0	0	0	-
30	20-513-327-0000	OF - Heating Fuel	5,000	5,620	5,500	414	5,500	0	0.00%
31	20-513-328-0000	OF - Water	3,000	3,794	3,400	443	3,700	300	8.82%
32	20-513-329-0000	OF - Electricity	42,000	43,176	45,000	6,621	44,000	(1,000)	-2.22%
33	20-513-331-0000	OF - Dept. Equip.	750	0	12,000	2,211	2,050	(9,950)	-82.92%
34	20-513-418-0000	OF - Prop. & Lia. Ins.	5,929	5,957	6,849	2,992	9,991	3,142	45.88%
35	20-513-542-0100	OF - Debt Service - Int.	1,178	1,000	394	284	0	(394)	-100.00%
36	20-513-542-0101	OF - Debt Service - Prin.	15,000	15,000	15,000	15,000	0	(15,000)	-100.00%
37	20-513-543-0000	OF - Capital Outlay	10,000	4,000	10,000	0	0	(10,000)	-100.00%
38	20-513-544-0000	OF - Capital Reserve	93,349	35,000	46,959	0	0	(46,959)	-100.00%
39	20-513-318-0100	OF - Med. Loss Fund/HRA	2,697	0	0	0	0	0	-
40									
41		Sub Total:	196,853	127,631	161,052	42,573	79,241	(81,811)	-50.80%
42									
43		Total - OF (513)	272,640	226,950	269,640	61,788	194,596	(75,044)	-27.83%
44									
45		Total - Fund 20:	272,640	226,950	269,640	61,788	194,596	(75,044)	-27.83%
1		SOLID WASTE FUND - 30							
2									
3		SOLID WASTE DISPOSAL							
4									
5		931 - CURBSIDE COLLECTION							
6									
7									
8	30-931-312-0000	CC - Advertising	400	0	100	0	0	(100)	-100.00%
9	30-931-318-0000	CC - Contract Ser.	150,000	151,328	150,000	50,000	75,000	(75,000)	-50.00%
10									
11		Sub Total:	150,400	151,328	150,100	50,000	75,000	(75,100)	-50.03%
12									
13		Sub Total - CC (931):	150,400	151,328	150,100	50,000	75,000	(75,100)	-50.03%
14									
15		971 - RECYCLING CENTER							
16									
17	30-971-101-0000	RC - Salaries	45,762	45,503	48,580	20,532	49,509	929	1.91%
18	30-971-119-0000	RC - Payroll Accrual	0	173	0	0	0	0	-
19	30-971-120-0000	RC - Overtime	1,112	2,134	1,112	622	1,145	33	2.97%
20									
21		Sub Total:	46,874	47,810	49,692	21,153	50,654	962	1.94%
22									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
23	30-971-210-0000	RC - FICA	3,662	3,641	3,801	1,617	3,875	74	1.95%
24	30-971-220-0000	RC - Health Ins.	7,310	10,183	7,246	4,749	10,038	2,792	38.53%
25	30-971-220-0100	RC - Health Ins.(Employee Share)	0	0	0	0	(1,004)	(1,004)	-
26	30-971-225-0000	RC - HRA/CCC Expense	0	1,945	0	0	2,056	2,056	-
27	30-971-230-0000	RC - Dental Ins.	794	766	846	324	846	0	0.00%
28	30-971-240-0000	RC - Life Ins.	320	333	320	141	332	12	3.75%
29	30-971-250-0000	RC - Work. Comp.	4,737	4,678	4,918	2,088	5,012	94	1.91%
30	30-971-260-0000	RC - Retirement	2,784	2,784	2,919	1,232	3,007	88	3.01%
31	30-971-270-0000	RC - AD & D	11	11	11	5	11	0	0.00%
32	30-971-290-0000	RC - Ben. Accrual	0	117	0	0	0	0	-
33									
34		Sub Total:	19,618	24,458	20,061	10,156	24,173	4,112	20.50%
35									
36	30-971-311-0000	RC - Trav. & Mtgs.	100	0	25	0	100	75	300.00%
37	30-971-312-0000	RC - Advertising	200	272	100	0	300	200	200.00%
38	30-971-313-0000	RC - Mem. & Dues	500	498	500	0	500	0	0.00%
39	30-971-315-0000	RC - Recruit. & Train.	400	0	400	105	400	0	0.00%
40	30-971-315-0100	RC - Public Educ.	500	1,047	1,000	0	1,000	0	0.00%
41	30-971-318-0000	RC - Contract Ser.	50,000	37,592	45,000	9,931	49,750	4,750	10.56%
42	30-971-318-0100	RC - Contract Ser. - HHW	8,500	10,146	8,500	66	8,500	0	0.00%
43	30-971-319-0000	RC - Equip. Oper. - Gas	3,000	1,671	3,525	521	3,525	0	0.00%
44	30-971-320-0200	RC - Equip. Oper. - Journ.	250	40	200	0	100	(100)	-50.00%
45	30-971-320-0300	RC - Equip. Oper. - Gen.	3,250	6,377	3,500	707	5,000	1,500	42.86%
46	30-971-321-0000	RC - Rep. & Main. - Veh.	3,500	1,092	3,500	902	5,500	2,000	57.14%
47	30-971-321-0100	RC - Rep. & Main. - Bldg.	5,000	6,553	30,000	2,058	8,000	(22,000)	-73.33%
48	30-971-323-0000	RC - Material & Supplies	1,700	1,675	1,300	644	1,300	0	0.00%
49	30-971-324-0000	RC - Telephone	600	680	700	206	700	0	0.00%
50	30-971-326-0000	RC - Uniforms	850	1,461	850	172	950	100	11.76%
51	30-971-327-0000	RC - Building Heat	3,945	3,351	4,660	1,572	4,660	0	0.00%
52	30-971-328-0000	RC - Potable Water	300	300	250	69	300	50	20.00%
53	30-971-329-0000	RC - Electricity	7,500	5,934	7,300	1,775	7,700	400	5.48%
54	30-971-331-0000	RC - Dept. Equipment	12,000	6,000	21,000	0	6,000	(15,000)	-71.43%
55	30-971-543-0000	RC - Capital Outlay	0	0	75,000	0	0	(75,000)	-100.00%
56									
57		Sub Total:	102,095	84,689	207,310	18,726	104,285	(103,025)	-49.70%
58									
59		Total - RC (971):	168,587	156,957	277,063	50,035	179,112	(97,951)	-35.35%
60									
61		973 - CONSTRUCTION & DEMOLITION							
62									
63	30-973-290-0000	CD - Ben. Accrual	0	0	0	0	0	0	-
64	30-973-313-0200	CD - Waste Gen. Fee	8,050	7,711	8,050	2,122	8,050	0	0.00%
65	30-973-318-0000	CD - Contract Ser.	130,392	110,868	130,872	41,411	130,400	(472)	-0.36%
66	30-973-318-0100	CD - Landfill Closure Expense	24,000	22,762	24,000	500	24,000	0	0.00%
67	30-973-320-0100	CD - Equip. Op./ Maint-Scales	800	550	1,000	1,117	21,000	20,000	2000.00%
68	30-973-323-0000	CD - Material & Supplies	200	106	200	224	300	100	50.00%
69	30-973-324-0000	CD - Telephone	600	529	800	148	800	0	0.00%
70	30-973-543-0000	CD - Capital Outlay	0	0	0	0	0	0	-
71									
72		Sub Total:	164,042	142,526	164,922	45,522	184,550	19,628	11.90%
73									
74		Total - CD (973):	164,042	142,526	164,922	45,522	184,550	19,628	11.90%
75									
76		974 - TRANSFER STATION							
77									
78	30-974-101-0000	TS - Salaries	48,701	47,400	50,831	20,623	52,982	2,151	4.23%
79	30-974-119-0000	TS - Pavroll Accrual	0	1,987	0	0	0	0	-
80	30-974-120-0000	TS - Overtime	667	828	667	129	687	20	3.00%
81									
82		Sub Total:	49,368	50,215	51,498	20,751	53,669	2,171	4.22%
83									
84	30-974-210-0000	TS - FICA	3,776	3,686	3,940	1,586	4,053	113	2.87%
85	30-974-220-0000	TS - Health Ins.	4,270	0	4,430	0	6,014	1,584	35.76%
86	30-974-220-0100	TS - Health Ins.(Employee Share)	0	0	0	0	(601)	(601)	-
87	30-974-225-0000	TS - HRA/CCC Expense	0	479	0	0	2,160	2,160	-
88	30-974-230-0000	TS - Dental Ins.	794	766	846	324	846	0	0.00%
89	30-974-240-0000	TS - Life Ins.	320	333	320	141	332	12	3.75%
90	30-974-250-0000	TS - Work. Comp.	4,900	4,781	5,112	2,065	5,260	148	2.90%
91	30-974-260-0000	TS - Retirement	3,401	3,401	3,566	1,506	3,674	108	3.03%
92	30-974-270-0000	TS - AD & D	11	11	11	5	11	0	0.00%
93	30-974-290-0000	TS - Ben. Accrual	0	58	0	0	0	0	-
94									
95		Sub Total:	17,472	13,515	18,225	5,626	21,749	3,524	19.33%
96									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
97	30-974-312-0000	TS - Advertising	700	711	500	84	500	0	0.00%
98	30-974-313-0200	TS - Waste Gen. Fee	805	891	1,000	201	1,000	0	0.00%
99	30-974-316-0000	TS - State Taxes	8,400	5,956	8,400	4,041	8,400	0	0.00%
100	30-974-317-0000	TS - Permits & Lic.	225	225	225	0	240	15	6.67%
101	30-974-318-0000	TS - Contract Ser.	123,500	114,368	114,600	39,958	114,600	0	0.00%
102	30-974-320-0000	TS - Equip. Oper./Office	0	0	0	0	0	0	-
103	30-974-320-0100	TS - Equip. Oper./Scale	800	25	1,000	77	21,000	20,000	2000.00%
104	30-974-320-0300	TS - Oper. & Maint. - Gen.	7,000	879	7,000	0	2,900	(4,100)	-58.57%
105	30-974-321-0000	TS - Rep. & Maint. - Veh.	1,500	689	17,500	1,449	7,000	(10,500)	-60.00%
106	30-974-323-0000	TS - Mater. & Supp.	4,000	3,861	4,000	1,471	4,000	0	0.00%
107	30-974-326-0000	TS - Uniforms	850	1,097	800	149	800	0	0.00%
108	30-974-328-0000	TS - Potable Water	300	305	250	55	250	0	0.00%
109	30-974-318-0100	TS - Commun. Clean Up.	2,000	0	2,000	0	2,000	0	0.00%
110									
111		Sub Total:	150,080	129,007	157,275	47,485	162,690	5,415	3.44%
112									
113		Total - TS (974):	216,920	192,737	226,998	73,862	238,108	11,110	4.89%
114									
115		975 - SOLID WASTE ADMINISTRATION							
116									
117	30-975-101-0000	WA - Salaries	118,615	118,953	121,443	53,437	129,023	7,580	6.24%
118	30-975-119-0000	WA - Payroll Accrual	0	2,277	0	0	0	0	-
119	30-975-120-0000	WA - Overtime	0	1,075	0	0	0	0	-
120									
121		Sub Total:	118,615	122,305	121,443	53,437	129,023	7,580	6.24%
122									
123	30-975-210-0000	WA - FICA	9,075	8,978	9,090	4,011	9,870	780	8.58%
124	30-975-220-0000	WA - Health Ins.	15,997	13,129	15,945	6,191	21,766	5,821	36.51%
125	30-975-220-0100	WA - Health Ins.(Employee Share)	0	0	0	0	(2,098)	(2,098)	-
126	30-975-225-0000	WA - HRA/CCC Expense	0	16,266	0	0	5,260	5,260	-
127	30-975-230-0000	WA - Dental Ins.	1,955	1,865	2,091	795	2,090	(1)	-0.05%
128	30-975-240-0000	WA - Life Ins.	756	774	756	331	784	28	3.70%
129	30-975-250-0000	WA - Work. Comp.	6,142	6,531	6,280	2,805	6,872	592	9.43%
130	30-975-260-0000	WA - Retirement	9,489	8,242	9,716	3,647	10,322	606	6.24%
131	30-975-270-0000	WA - AD & D	31	25	31	11	31	0	0.00%
132	30-975-290-0000	WA - Ben. Accrual	0	217	0	0	0	0	-
133									
134		Sub Total:	43,445	56,027	43,909	17,791	54,897	10,988	25.02%
135									
136	30-975-311-0000	WA - Trav. & Mtgs.	1,100	1,115	1,000	369	1,000	0	0.00%
137	30-975-312-0000	WA - Advertising	150	0	150	0	150	0	0.00%
138	30-975-315-0000	WA - Recruit. & Train.	400	325	400	0	400	0	0.00%
139	30-975-317-0000	WA - Permits & Licenses	0	22	0	34	0	0	-
140	30-975-318-0000	WA - Contract Ser.	3,700	13,865	3,700	425	3,700	0	0.00%
141	30-975-318-0200	WA - Legal Services	250	0	250	0	250	0	0.00%
142	30-975-318-0300	WA - Contr Services - OPS Review	0	0	0	5,022	0	0	-
143	30-975-321-0100	WA - Rep. & Maint. - Bldg.	500	1,684	2,200	120	2,200	0	0.00%
144	30-975-322-0000	WA - Postage	1,000	600	900	161	900	0	0.00%
145	30-975-323-0000	WA - Material & Supplies	1,600	1,571	1,500	65	1,500	0	0.00%
146	30-975-324-0000	WA - Telephone	800	760	800	266	800	0	0.00%
147	30-975-328-0000	WA - Potable Water	300	240	350	32	350	0	0.00%
148	30-975-329-0000	WA - Electricity	1,100	1,537	1,000	284	1,600	600	60.00%
149	30-975-330-0000	WA - Office Equipment	800	892	700	0	700	0	0.00%
150	30-975-418-0000	WA - Prop. & Lia. Ins.	6,304	7,358	8,411	4,206	9,154	743	8.83%
151	30-975-418-0100	WA - Retiree Health Ins.	4,386	4,378	4,370	2,185	4,500	130	2.98%
152	30-975-544-0000	WA - Cap. Reserve Trans.	20,168	20,168	6,602	0	0	(6,602)	-100.00%
153	30-975-318-0100	WA - Med. Loss Fund/HRA	3,596	0	3,596	0	0	(3,596)	-100.00%
154									
155		Sub Total:	46,154	54,515	35,929	13,168	27,204	(8,725)	-24.28%
156									
157		Total - WA (975):	208,214	232,847	201,281	84,396	211,124	9,843	4.89%
158									
159		Total - Fund 30:	908,163	876,395	1,020,364	303,815	887,894	(132,470)	-12.98%

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30/ Pre-Audit			
1	WATER FUND - 50								
2									
3		952 - WILDER WELL & TREATMENT							
4									
5	50-952-101-0000	WW - Salaries	0	0	0	0	0	0	-
6	50-952-315-0000	WW - Recruit. & Train.	500	165	500	0	500	0	0.00%
7	50-952-318-0000	WW - Contract Ser.	22,500	11,915	21,800	18,240	21,800	0	0.00%
8	50-952-321-0100	WW - Rep. & Maint. - Bldg.	1,000	3,335	2,000	458	2,000	0	0.00%
9	50-952-323-0000	WW - Material & Supp.	4,000	3,185	4,000	1,472	4,000	0	0.00%
10	50-952-324-0000	WW - Telephone	6,400	2,594	6,000	1,379	6,000	0	0.00%
11	50-952-327-0000	WW - Building Heat	6,355	5,014	7,000	511	7,000	0	0.00%
12	50-952-329-0000	WW - Electricity	58,000	72,620	58,000	20,600	65,000	7,000	12.07%
13	50-952-331-0000	WW - Department Equipment	3,500	2,284	3,500	0	10,500	7,000	200.00%
14	50-952-340-0000	WW - Chemicals	17,000	17,839	17,500	6,991	17,500	0	0.00%
15									
16		Sub Total:	119,255	118,951	120,300	49,652	134,300	14,000	11.64%
17									
18		Total - WW (952):	119,255	118,951	120,300	49,652	134,300	14,000	11.64%
19									
20		954 - DISTRIBUTION SYSTEM							
21									
22	50-954-101-0000	DS - Salaries	155,674	190,466	161,815	83,502	167,683	5,868	3.63%
23	50-954-119-0000	DS - Payroll Accrual	0	2,791	0	0	0	0	-
24	50-954-120-0000	DS - Overtime	22,224	16,915	22,224	8,135	22,890	666	3.00%
25									
26		Sub Total:	177,898	210,172	184,039	91,637	190,573	6,534	3.55%
27									
28	50-954-210-0000	DS - FICA	13,610	15,454	14,079	6,821	14,579	500	3.55%
29	50-954-220-0000	DS - Health Ins.	20,877	22,116	21,248	10,332	29,389	8,141	38.31%
30	50-954-220-0100	DS - Health Ins.(Employee Share)	0	0	0	0	(2,939)	(2,939)	-
31	50-954-225-0000	DS - HRA/CCC Expense	0	11,614	0	0	9,039	9,039	-
32	50-954-230-0000	DS - Dental Ins.	2,767	2,931	2,989	1,360	2,989	0	0.00%
33	50-954-240-0000	DS - Life Ins.	992	1,171	992	498	1,029	37	3.73%
34	50-954-250-0000	DS - Work. Comp.	7,639	8,957	7,913	3,966	8,196	283	3.58%
35	50-954-260-0000	DS - Retirement	12,255	9,034	12,722	4,016	13,184	462	3.63%
36	50-954-270-0000	DS - AD & D	35	38	35	16	35	0	0.00%
37	50-954-290-0000	DS - Ben. Accrual	0	452	0	0	0	0	-
38									
39		Sub Total:	58,175	71,767	59,978	27,009	75,501	15,523	25.88%
40									
41	50-954-311-0000	DS - Trav. & Mtgs.	500	0	500	0	500	0	0.00%
42	50-954-312-0000	DS - Advertising	100	74	100	0	100	0	0.00%
43	50-954-313-0000	DS - Mem. & Dues	450	336	500	0	500	0	0.00%
44	50-954-314-0000	DS - Books & Periodicals	100	0	100	0	100	0	0.00%
45	50-954-315-0000	DS - Recruit. & Train.	500	151	500	175	500	0	0.00%
46	50-954-318-0000	DS - Contract Ser.	36,000	4,221	20,300	17,878	8,400	(11,900)	-58.62%
47	50-954-319-0000	DS - Equip. Oper. - Gas	9,375	8,969	10,742	1,383	12,115	1,373	12.78%
48	50-954-320-0200	DS - Equip. Oper. - Journ.	3,000	3,920	3,000	600	3,000	0	0.00%
49	50-954-321-0000	DS - Rep. & Maint. - Veh.	2,000	1,340	3,000	1,563	3,000	0	0.00%
50	50-954-321-0100	DS - Rep. & Maint. - Bldg.	1,000	1,285	1,000	37	1,000	0	0.00%
51	50-954-321-0200	DS - Rep. & Maint. - Mains	24,000	24,126	24,000	6,915	24,000	0	0.00%
52	50-954-323-0000	DS - Material & Supplies	20,000	22,894	22,000	4,563	24,000	2,000	9.09%
53	50-954-324-0000	DS - Telephone	100	59	100	18	100	0	0.00%
54	50-954-326-0000	DS - Uniforms	3,100	2,857	2,700	1,326	3,100	400	14.81%
55	50-954-329-0000	DS - Electricity	2,500	1,972	2,500	389	2,500	0	0.00%
56	50-954-331-0000	DS - Dept. Equip.	51,180	33,893	10,780	15,173	21,300	10,520	97.59%
57	50-954-418-0100	DS - Retiree Health Ins.	10,233	8,302	8,591	4,296	8,302	(289)	-3.37%
58	50-954-542-0100	DS - Debt Ser. - Interest	65,335	64,519	65,335	0	57,477	(7,858)	-12.03%
59	50-954-542-0101	DS - Debt Ser. - Principal	117,095	115,633	117,095	0	122,675	5,580	4.77%
60	50-954-542-0200	DS - Bond Int. - Tower	4,200	4,200	0	0	0	0	-
61	50-954-542-0201	DS - Bond Prin. - Tower	120,000	120,000	0	0	0	0	-
62	50-954-543-0000	DS - Capital Outlay	100,000	75,180	155,000	480	90,000	(65,000)	-41.94%
63	50-954-543-0100	DS - Cap. - Impact Fees	180,557	0	180,557	0	180,557	0	0.00%
64									
65		Sub Total:	751,325	493,931	628,400	54,796	563,226	(65,174)	-10.37%
66									
67		Total - DS (954):	987,398	775,870	872,417	173,442	829,300	(43,117)	-4.94%
68									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
69		955 - WATER ADMINISTRATION							
70									
71	50-955-101-0000	WA - Salaries	55,228	61,245	54,999	25,405	58,267	3,268	5.94%
72	50-955-119-0000	WA - Payroll Accrual	0	(571)	0	0	0	0	-
73	50-955-120-0000	WA - Overtime	0	181	0	0	0	0	-
74									
75		Sub Total:	55,228	60,855	54,999	25,405	58,267	3,268	5.94%
76									
77	50-955-210-0000	WA - FICA	4,225	4,611	4,208	1,913	4,457	249	5.92%
78	50-955-220-0000	WA - Health Ins.	3,925	2,807	3,988	1,188	4,502	514	12.89%
79	50-955-220-0100	WA - Health Ins.(Employee Share)	0	0	0	0	(379)	(379)	-
80	50-955-225-0000	WA - HRA/CCC Expense	0	3,834	0	0	2,585	2,585	-
81	50-955-230-0000	WA - Dental Ins.	624	606	662	232	559	(103)	-15.56%
82	50-955-240-0000	WA - Life Ins.	247	263	247	111	247	0	0.00%
83	50-955-250-0000	WA - Work. Comp.	1,568	2,222	1,597	907	2,380	783	49.03%
84	50-955-260-0000	WA - Retirement	4,418	4,015	4,401	1,618	4,662	261	5.93%
85	50-955-270-0000	WA - AD & D	14	9	14	4	14	0	0.00%
86	50-955-290-0000	WA - Ben. Accrual	0	90	0	0	0	0	-
87									
88		Sub Total:	15,021	18,457	15,117	5,971	19,027	3,910	25.86%
89									
90	50-955-311-0000	WA - Trav. & Mtgs.	800	50	500	0	500	0	0.00%
91	50-955-312-0000	WA - Advertising	150	59	150	74	150	0	0.00%
92	50-955-313-0000	WA - Mem. & Dues	250	179	250	83	250	0	0.00%
93	50-955-314-0000	WA - Books & Periodicals	150	0	150	0	150	0	0.00%
94	50-955-315-0000	WA - Recruit. & Train.	200	200	250	0	250	0	0.00%
95	50-955-317-0000	WA - Permits & Licenses	10,500	11,420	10,500	3,097	11,500	1,000	9.52%
96	50-955-318-0000	WA - Contract Ser.	7,035	6,107	3,850	340	4,750	900	23.38%
97	50-955-320-0000	WA - Equip. Oper./Office	500	0	250	0	250	0	0.00%
98	50-955-321-0100	WA - Rep. & Maint./Bldg.	250	0	250	0	250	0	0.00%
99	50-955-322-0000	WA - Postage	3,800	2,935	3,800	1,070	3,800	0	0.00%
100	50-955-323-0000	WA - Material & Supplies	1,000	1,122	1,000	241	1,000	0	0.00%
101	50-955-324-0000	WA - Telephone	200	1,028	800	261	1,000	200	25.00%
102	50-955-330-0000	WA - Office Equip.	1,000	60	500	0	500	0	0.00%
103	50-955-331-0000	WA - Dept. Equip.	1,600	2,158	1,400	2,107	1,000	(400)	-28.57%
104	50-955-418-0000	WA - Prop. & Lia. Ins.	9,605	10,278	10,918	5,459	10,826	(92)	-0.84%
105	50-955-418-0100	WA - Retiree Health Ins.	1,397	1,511	1,685	842	1,685	0	0.00%
106	50-955-544-0000	WA - Cap. Reserve Trans.	119,807	119,807	223,209	0	153,859	(69,350)	-31.07%
107	50-955-318-0100	WA - Med. Loss Fund/HRA	2,697	0	2,697	0	0	(2,697)	-100.00%
108									
109		Sub Total:	160,941	156,914	262,159	13,575	191,720	(70,439)	-26.87%
110									
111		Total: WA (955):	231,190	236,226	332,275	44,950	269,014	(63,261)	-19.04%
112									
113		Total - Fund 50:	1,337,843	1,131,047	1,324,992	268,044	1,232,614	(92,378)	-6.97%
1		QUECHEE WATER FUND - 55							
2									
3		953 - QUECHEE WELLS & TREATMENT							
4									
5	55-953-315-0000	QW - Recruit. & Train.	0	0	500	0	500	0	0.00%
6	55-953-318-0000	QW - Contract Ser.	13,500	801	13,500	0	1,500	(12,000)	-88.89%
7	55-953-321-0100	QW - Rep. & Maint. - Bldg.	3,500	1,819	1,500	1,443	6,500	5,000	333.33%
8	55-953-323-0000	QW - Material & Supplies	100	363	0	622	300	300	-
9	55-953-324-0000	QW - Telephone	600	162	1,200	0	200	(1,000)	-83.33%
10	55-953-327-0000	QW - Building Heat	700	4	950	0	950	0	0.00%
11	55-953-329-0000	QW - Electricity	17,500	14,618	17,500	10,105	17,500	0	0.00%
12	55-953-331-0000	QW - Dept. Equipment	500	200	25,500	0	500	(25,000)	-98.04%
13	55-953-340-0000	QW - Chemicals	500	517	500	0	500	0	0.00%
14									
15		Sub Total:	36,900	18,484	61,150	12,170	28,450	(32,700)	-53.48%
16									
17		Total - QW (953):	36,900	18,484	61,150	12,170	28,450	(32,700)	-53.48%
18									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
19		954 - QUECHEE DISTRIBUTION SYSTEM							
20									
21	55-954-101-0000	DS - Salaries	48,333	29,865	50,032	14,513	52,193	2,161	4.32%
22	55-954-119-0000	DS - Payroll Accrual	0	89	0	0	0	0	-
23	55-954-120-0000	DS - Overtime	13,000	14,207	13,000	3,652	13,390	390	3.00%
24									
25		Sub Total:	61,333	44,161	63,032	18,165	65,583	2,551	4.05%
26									
27	55-954-210-0000	DS - FICA	4,693	3,350	4,823	1,379	5,017	194	4.02%
28	55-954-220-0000	DS - Health Ins.	7,835	4,488	8,122	2,134	11,329	3,207	39.49%
29	55-954-220-0100	DS - Health Ins.(Employee Share)	0	0	0	0	(1,133)	(1,133)	-
30	55-954-225-0000	DS - HRA/CCC Expense	0	0	0	0	1,899	1,899	-
31	55-954-230-0000	DS - Dental Ins.	1,020	574	1,127	280	1,127	0	0.00%
32	55-954-240-0000	DS - Life Ins.	288	238	288	101	299	11	3.82%
33	55-954-250-0000	DS - Work. Comp.	1,625	1,872	1,656	777	1,735	79	4.77%
34	55-954-260-0000	DS - Retirement	3,984	2,398	4,111	1,062	4,286	175	4.26%
35	55-954-270-0000	DS - AD & D	12	8	12	3	12	0	0.00%
36	55-954-290-0000	DS - Ben. Accrual	0	(15)	0	0	0	0	-
37									
38		Sub Total:	19,457	12,913	20,139	5,737	24,571	4,432	22.01%
39									
40	55-954-311-0000	DS - Trav. & Mtgs.	200	110	200	0	200	0	0.00%
41	55-954-315-0000	DS - Recruit. & Train.	450	256	450	0	450	0	0.00%
42	55-954-318-0000	DS - Contract Ser.	2,000	1,781	2,000	1,415	2,000	0	0.00%
43	55-954-319-0000	DS - Equip. Oper. - Gas	4,000	4,725	4,840	724	5,440	600	12.40%
44	55-954-320-0200	DS - Equip. Oper. - Journ.	500	120	500	0	500	0	0.00%
45	55-954-321-0000	DS - Rep. & Maint. - Veh.	1,000	249	1,200	937	1,200	0	0.00%
46	55-954-321-0100	DS - Rep. & Maint. - Bldg.	10,000	5,329	10,000	696	8,000	(2,000)	-20.00%
47	55-954-321-0200	DS - Rep. & Maint. - Mains	6,000	1,419	6,000	1,658	6,000	0	0.00%
48	55-954-323-0000	DS - Material & Supplies	5,000	2,635	5,000	6,169	5,000	0	0.00%
49	55-954-329-0000	DS - Electricity	12,000	12,495	12,000	2,339	12,500	500	4.17%
50	55-954-331-0000	DS - Dept. Equip.	52,180	32,924	6,280	15,258	21,300	15,020	239.17%
51	55-954-418-0100	DS - Retiree Health Ins.	0	111	0	0	0	0	-
52	55-954-542-0100	DS - Debt Ser. - Interest	3,937	3,937	3,937	1,801	2,558	(1,379)	-35.03%
53	55-954-542-0101	DS - Debt Ser. - Principal	15,000	15,000	15,000	15,000	15,000	0	0.00%
54	55-954-542-0000	DS - Capital Outlay	0	8,653	0	0	0	0	-
55	55-954-543-0100	DS - Cap. - Impact Fees	0	0	0	0	35,000	35,000	-
56									
57		Sub Total:	112,267	89,744	67,407	45,996	115,148	47,741	70.82%
58									
59		Total - DS (954):	193,057	146,818	150,578	69,898	205,302	54,724	36.34%
60									
61		955 - QUECHEE WATER ADMINISTRATION							
62									
63	55-955-101-0000	WA - Salaries	49,398	48,843	50,595	21,439	52,124	1,529	3.02%
64	55-955-119-0000	WA - Payroll Accrual	0	(735)	0	0	0	0	-
65									
66		Sub Total:	49,398	48,108	50,595	21,439	52,124	1,529	3.02%
67									
68	55-955-210-0000	WA - FICA	3,779	3,661	3,870	1,615	3,987	117	3.02%
69	55-955-220-0000	WA - Health Ins.	3,151	2,119	3,219	917	3,540	321	9.97%
70	55-955-220-0100	WA - Health Ins.(Employee Share)	0	0	0	0	(283)	(283)	-
71	55-955-225-0000	WA - HRA/CCC Expense	0	952	0	0	2,069	2,069	-
72	55-955-230-0000	WA - Dental Ins.	540	478	572	191	511	(61)	-10.66%
73	55-955-240-0000	WA - Life Ins.	211	212	211	91	220	9	4.27%
74	55-955-250-0000	WA - Work. Comp.	1,544	1,828	1,579	800	2,355	776	49.15%
75	55-955-260-0000	WA - Retirement	3,951	3,347	4,048	1,427	4,170	122	3.01%
76	55-955-270-0000	WA - AD & D	14	7	14	3	14	0	0.00%
77	55-955-290-0000	WA - Ben. Accrual	0	75	0	0	0	0	-
78									
79		Sub Total:	13,190	12,679	13,513	5,043	16,583	3,070	22.72%
80									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
81	55-955-311-0000	WA - Trav. & Mtgs.	300	105	300	0	300	0	0.00%
82	55-955-312-0000	WA - Advertising	100	0	100	0	100	0	0.00%
83	55-955-313-0000	WA - Mem. & Dues	150	179	150	83	150	0	0.00%
84	55-955-314-0000	WA - Books & Periodicals	200	0	150	0	100	(50)	-33.33%
85	55-955-315-0000	WA - Recruit. & Train.	200	200	200	0	200	0	0.00%
86	55-955-317-0000	WA - Permits & Licenses	2,600	3,229	2,600	634	3,200	600	23.08%
87	55-955-318-0000	WA - Contract Ser.	4,000	4,062	720	302	1,120	400	55.56%
88	55-955-320-0000	WA - Equip. Oper./Office	500	0	500	0	500	0	0.00%
89	55-955-322-0000	WA - Postage	1,500	1,487	1,600	581	1,600	0	0.00%
90	55-955-323-0000	WA - Material & Supplies	1,000	969	1,000	213	1,000	0	0.00%
91	55-955-324-0000	WA - Telephone	150	162	150	53	150	0	0.00%
92	55-955-330-0000	WA - Office Equip.	1,000	60	500	0	500	0	0.00%
93	55-955-331-0000	WA - Dept. Equip.	1,600	0	1,200	0	800	(400)	-33.33%
94	55-955-418-0000	WA - Prop. & Lia. Ins.	2,030	2,205	2,345	1,173	2,456	111	4.73%
95	55-955-418-0100	WA - Retiree Health Ins.	1,397	1,288	1,685	842	1,685	0	0.00%
96	55-955-544-0000	WA - Cap. Reserve Trans.	60,968	60,968	58,264	0	57,349	(915)	-1.57%
97	55-955-318-0100	WA - Med. Loss Fund/HRA	1,798	0	1,798	0	0	(1,798)	-100.00%
98									
99		Sub Total:	79,493	74,914	73,262	3,882	71,210	(2,052)	-2.80%
100									
101		Total: WA (955):	142,081	135,701	137,370	30,363	139,917	2,547	1.85%
102									
103		Total - Fund 55:	372,038	301,003	349,098	112,431	373,669	24,571	7.04%
1		WASTE WATER - FUND 60							
2									
3		961 - WHITE RIVER TREATMENT PLANT							
4									
5	60-961-101-0000	WT - Salaries	305,136	264,389	316,846	122,338	326,601	9,755	3.08%
6	60-961-119-0000	WT - Payroll Accrual	0	2,795	0	0	0	0	-
7	60-961-120-0000	WT - Overtime	40,000	43,084	40,000	18,149	41,200	1,200	3.00%
8									
9		Sub Total:	345,136	310,268	356,846	140,486	367,801	10,955	3.07%
10									
11	60-961-210-0000	WT - FICA	26,403	23,073	27,298	10,558	28,137	839	3.07%
12	60-961-220-0000	WT - Health Ins.	43,332	28,007	33,414	13,924	56,204	22,790	68.20%
13	60-961-220-0100	WT - Health Ins.(Employee Share)	0	0	0	0	(5,620)	(5,620)	-
14	60-961-225-0000	WT - HRA/CCC Expense	0	16,780	0	0	13,344	13,344	-
15	60-961-230-0000	WT - Dental Ins.	5,001	3,122	5,415	1,385	4,674	(741)	-13.68%
16	60-961-240-0000	WT - Life Ins.	1,920	1,651	1,920	725	1,990	70	3.65%
17	60-961-250-0000	WT - Work. Comp.	14,865	12,935	15,390	5,986	15,864	474	3.08%
18	60-961-260-0000	WT - Retirement	23,917	16,144	24,839	7,602	25,603	764	3.08%
19	60-961-270-0000	WT - AD & D	66	54	66	24	66	0	0.00%
20	60-961-290-0000	WT - Ben. Accrual	0	637	0	0	0	0	-
21									
22		Sub Total:	115,504	102,403	108,342	40,204	140,262	31,920	29.46%
23									
24	60-961-311-0000	WT - Trav. & Mtgs.	500	165	500	28	500	0	0.00%
25	60-961-313-0000	WT - Mem. & Dues	200	210	200	0	200	0	0.00%
26	60-961-315-0000	WT - Recruit. & Train.	1,000	176	1,000	0	1,000	0	0.00%
27	60-961-317-0000	WT - Permits & Lic.	3,000	295	3,200	2,457	3,200	0	0.00%
28	60-961-318-0000	WT - Contract Ser.	62,800	47,516	68,000	16,806	68,000	0	0.00%
29	60-961-319-0000	WT - Equip. Oper./Gas	6,196	8,563	8,960	1,493	10,080	1,120	12.50%
30	60-961-320-0100	WT - Equip. Oper./Gen.	10,000	266	8,500	9,320	29,600	21,100	248.24%
31	60-961-320-0200	WT - Equip. Op./Journ.	1,000	830	1,000	0	1,000	0	0.00%
32	60-961-321-0000	WT - Repair & Maint./Veh.	5,000	6,607	5,000	1,175	6,500	1,500	30.00%
33	60-961-321-0100	WT - Repair & Maint./Bldg.	4,000	2,266	4,000	1,193	4,000	0	0.00%
34	60-961-322-0000	WT - Postage	0	304	0	116	0	0	-
35	60-961-323-0000	WT - Material & Supplies	7,000	14,285	7,000	5,131	10,000	3,000	42.86%
36	60-961-324-0000	WT - Telephone	600	464	600	117	600	0	0.00%
37	60-961-326-0000	WT - Uniforms	4,000	3,922	4,000	2,086	4,500	500	12.50%
38	60-961-327-0000	WT - Heat	38,350	19,749	41,400	8,652	41,400	0	0.00%
39	60-961-328-0000	WT - Water	4,000	3,265	4,000	758	4,000	0	0.00%
40	60-961-329-0000	WT - Electricity	110,000	99,452	110,000	31,388	110,000	0	0.00%
41	60-961-331-0000	WT - Dept. Equip.	5,900	446	1,500	2,706	1,500	0	0.00%
42	60-961-340-0000	WT - Chemicals	27,000	36,000	27,000	19,238	37,000	10,000	37.04%
43	60-961-418-0000	WT - Prop. & Lia. Ins.	21,323	22,891	24,423	12,212	27,038	2,615	10.71%
44	60-961-418-0100	WT - Retiree Health Ins.	5,589	6,045	6,740	3,370	6,740	0	0.00%
45	60-961-419-0000	WT - Insurance Claims	0	0	0	0	0	0	-
46									
47		Sub Total:	317,458	273,717	327,023	118,245	366,858	39,835	12.18%
48									
49		Total - WT (961):	778,098	686,388	792,211	298,935	874,920	82,710	10.44%
50									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
51		962 - WILDER TREATMENT PLANT							
52									
53	60-962-318-0000	WD - Contract Ser.	10,000	526	10,000	717	3,800	(6,200)	-80.00%
54	60-962-320-0100	WD - Equip. Oper./Gen	7,000	6,633	45,000	0	35,000	(10,000)	-98.89%
55	60-962-321-0100	WD - Rep. & Maint. - Bldg.	2,000	2,964	1,000	333	2,000	1,000	100.00%
56	60-962-323-0000	WD - Material & Supplies	400	555	400	23	500	100	25.00%
57	60-962-324-0000	WD - Telephone	300	933	500	235	600	100	20.00%
58	60-962-327-0000	WD - Building Heat	6,200	5,589	5,400	672	5,400	0	0.00%
59	60-962-328-0000	WD - Water	100	140	125	36	150	25	20.00%
60	60-962-329-0000	WD - Electricity	16,500	16,052	16,275	4,181	16,500	225	1.38%
61	60-962-331-0000	WD - Dept. Equip.	0	53	0	0	0	0	-
62									
63		Sub Total:	42,500	33,445	78,700	6,196	63,950	(14,750)	-18.74%
64									
65		Total - WD (962):	42,500	33,445	78,700	6,196	63,950	(14,750)	-18.74%
66									
67		964 - WASTE WATER COLLECTION SYSTEM							
68									
69	60-964-318-0000	GW - Contract Ser.	9,400	6,179	9,400	1,737	8,600	8,600	-8.51%
70	60-964-320-0100	GW - Equip. Oper./General	8,000	1,412	8,000	75	50,000	42,000	525.00%
71	60-964-321-0000	GW - Rep. & Maint. - Veh.	1,500	1,491	3,000	427	3,000	0	0.00%
72	60-964-321-0100	GW - Rep. & Maint./Bldg.	1,500	400	1,500	58	1,500	0	0.00%
73	60-964-321-0200	GW - Rep. & Maint. - Mains	51,000	33,593	49,000	21,686	49,000	0	0.00%
74	60-964-323-0000	GW - Material & Supplies	3,000	1,574	5,000	618	5,000	0	0.00%
75	60-964-324-0000	GW - Telephone	800	956	600	367	1,200	600	100.00%
76	60-964-329-0000	GW - Electricity	14,000	13,345	14,000	2,842	14,000	0	0.00%
77	60-964-331-0000	GW - Dept. Equip.	34,000	28,307	25,000	0	22,000	(3,000)	-12.00%
78	60-964-542-0100	GW - Debt Principal	0	0	0	11,262	11,488	11,488	-
79	60-964-542-0101	GW - Debt Intrest	0	0	0	5,473	0	0	-
80	60-964-542-0102	GW - Debt Admin Fee	0	0	0	0	5,248	5,248	-
81									
82		Total - GW (964):	123,200	87,257	115,500	44,545	171,036	64,936	48.08%
83									
84		965 - WASTEWATER ADMINISTRATION							
85									
86	60-965-101-0000	WM - Salaries	55,228	54,961	56,557	24,169	58,267	1,710	3.02%
87									
88	60-965-119-0000	WM - Payroll Accrual	0	(591)	0	0	0	0	-
89									
90		Sub Total:	55,228	54,370	56,557	24,169	58,267	1,710	3.02%
91									
92	60-965-210-0000	WM - FICA	4,225	4,121	4,327	1,820	4,457	130	3.00%
93	60-965-220-0000	WM - Health Ins.	3,925	2,797	3,988	1,253	4,202	214	5.37%
94	60-965-220-0100	WM - Health Ins.(Employee Share)	0	0	0	0	(349)	(349)	-
95	60-965-225-0000	WM - HRA/CCC Expense	0	477	0	0	2,338	2,338	-
96	60-965-230-0000	WM - Dental Ins.	624	551	662	214	559	(103)	-15.56%
97	60-965-240-0000	WM - Life Ins.	231	250	247	109	256	9	3.64%
98	60-965-250-0000	WM - Work Comp.	1,568	1,868	1,603	806	2,380	777	48.47%
99	60-965-260-0000	WM - Retirement	4,418	3,833	4,526	1,646	4,662	136	3.00%
100	60-965-270-0000	WM - AD & D	16	8	16	4	21	5	31.25%
101	60-965-290-0000	WM - Ben. Accrual	0	86	0	0	0	0	-
102									
103		Sub Total:	15,007	13,991	15,369	5,851	18,526	3,157	20.54%
104									
105	60-965-311-0000	WM - Trav. & Mtgs.	800	55	800	0	800	0	0.00%
106	60-965-312-0000	WM - Advertising	400	0	400	26	400	0	0.00%
107	60-965-313-0000	WM - Mem. & Dues	200	132	200	34	200	0	0.00%
108	60-965-315-0000	WM - Recruit. & Train.	400	272	400	0	400	0	0.00%
109	60-965-318-0000	WM - Contract Ser.	5,000	4,384	5,100	503	5,500	400	7.84%
110	60-965-320-0000	WM - Equip. Oper./Office	500	0	500	0	500	0	0.00%
111	60-965-322-0000	WM - Postage	2,475	1,822	2,475	890	2,475	0	0.00%
112	60-965-323-0000	WM - Material & Supplies	1,000	1,067	1,000	213	1,000	0	0.00%
113	60-965-324-0000	WM - Telephone	200	954	400	440	600	200	50.00%
114	60-965-330-0000	WM - Office Equip.	3,000	2,193	3,400	0	1,000	(2,400)	-70.59%
115	60-965-418-0100	WM - Retiree Health Ins.	1,397	1,511	1,685	843	1,685	0	0.00%
116	60-965-543-0000	WM - Capital Outlay	180,557	0	180,557	11,346	180,557	0	0.00%
117	60-965-543-0100	WM - Cap. Outlay-Imp. Fees	0	0	0	0	0	0	-
118	60-965-544-0000	WM - Cap. Res.	96,599	96,599	391,270	0	410,220	18,950	4.84%
119	60-965-318-0100	WM - Med. Loss Fund/HRA	0	0	6,293	0	6,293	0	0.00%
120									
121		Sub Total:	292,528	108,989	594,480	14,294	611,630	17,150	2.88%
122									
123		Total - WM (965):	362,763	177,350	666,406	44,314	688,423	22,017	3.30%
124									
125		Total - Fund 60:	1,306,561	984,440	1,652,817	393,990	1,798,329	145,513	8.80%

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1	QUECHEE WASTE WATER FUND - 65								
2									
3		963 - QUECHEE TREATMENT PLANT							
4									
5	65-963-101-0000	QT - Salaries	149,095	140,674	156,354	69,008	161,075	4,721	3.02%
6	65-963-119-0000	QT - Payroll Accrual	0	189	0	0	0	0	-
7	65-963-120-0000	QT - Overtime	25,000	19,779	25,000	7,053	25,750	750	3.00%
8									
9		Sub Total:	174,095	160,642	181,354	76,061	186,825	5,471	3.02%
10									
11	65-963-210-0000	QT - FICA	13,319	12,144	13,874	5,748	14,292	418	3.01%
12	65-963-220-0000	QT - Health Ins.	17,842	15,913	18,628	8,059	24,392	5,764	30.94%
13	65-963-220-0100	QT - Health Ins.(Employee Share)	0	0	0	0	(2,064)	(2,064)	-
14	65-963-225-0000	QT - HRA/CCC Expense	0	2,025	0	0	6,907	6,907	-
15	65-963-230-0000	QT - Dental Ins.	3,076	2,492	3,608	1,112	3,599	(9)	-0.25%
16	65-963-240-0000	QT - Life Ins.	960	958	960	432	996	36	3.75%
17	65-963-250-0000	QT - Work. Comp.	7,427	6,886	7,751	3,327	7,984	233	3.01%
18	65-963-260-0000	QT - Retirement	12,116	11,033	12,677	5,268	13,061	384	3.03%
19	65-963-270-0000	QT - AD & D	33	31	33	14	33	0	0.00%
20	65-963-290-0000	QT - Ben. Accrual	0	360	0	0	0	0	-
21									
22		Sub Total:	54,773	51,842	57,531	23,960	69,200	11,669	20.28%
23									
24	65-963-311-0000	QT - Trav. & Mtgs.	300	55	300	0	300	0	0.00%
25	65-963-313-0000	QT - Mem. & Dues	100	140	100	0	150	50	50.00%
26	65-963-315-0000	QT - Recruit. & Train.	500	128	500	0	500	0	0.00%
27	65-963-317-0000	GT - Permits & Licenses	8,000	10,697	8,000	4,373	10,500	2,500	31.25%
28	65-963-318-0000	QT - Contract Ser.	46,300	27,805	41,300	8,742	32,500	(8,800)	-21.31%
29	65-963-319-0000	QT - Equip. Oper. - Gas	5,115	5,704	6,170	814	6,924	754	12.22%
30	65-963-320-0000	QT - Equip. Oper./Office	0	42	0	0	500	500	-
31	65-963-320-0100	QT - Oper. /Maint. - Gen.	9,400	4,216	9,400	3,844	9,400	0	0.00%
32	65-963-320-0200	QT - Equip. Op. - Journ.	200	370	200	0	200	0	0.00%
33	65-963-321-0000	QT - Rep. & Maint. - Veh.	1,500	4,601	3,000	1,001	4,000	1,000	33.33%
34	65-963-321-0100	QT - Rep. & Maint - Bldg.	1,000	824	1,000	319	1,000	0	0.00%
35	65-963-321-0200	QT - Rep. & Maint - Mains	0	0	0	135	0	0	-
36	65-963-322-0000	QT - Postage	0	0	0	160	0	0	-
37	65-963-323-0000	QT - Material & Supplies	2,500	4,478	2,500	737	4,500	2,000	80.00%
38	65-963-324-0000	QT - Telephone	1,600	547	1,200	133	1,000	(200)	-16.67%
39	65-963-326-0000	QT - Uniforms	2,900	3,667	2,850	1,458	3,150	300	10.53%
40	65-963-327-0000	QT - Building Heat	8,000	10,894	14,400	323	14,400	0	0.00%
41	65-963-328-0000	QT - Water	400	20	500	156	400	(100)	-20.00%
42	65-963-329-0000	QT - Electricity	40,000	47,079	40,000	11,959	45,000	5,000	12.50%
43	65-963-331-0000	QT - Dept. Equip.	4,400	1,590	3,000	1,055	1,500	(1,500)	-50.00%
44	65-963-340-0000	QT - Chemicals	17,000	20,761	17,000	425	20,000	3,000	17.65%
45	65-963-542-0100	QT - Debt Service - Int.	19,684	19,684	19,684	9,004	12,791	(6,893)	-35.02%
46	65-963-542-0101	QT - Debt Service - Princ.	75,000	75,000	75,000	75,000	75,000	0	0.00%
47									
48		Sub Total:	243,899	238,302	246,104	119,637	243,715	(2,389)	-0.97%
49									
50		Total - QT (963):	472,767	450,786	484,989	219,657	499,740	14,751	3.04%
51									
52	964 - QUECHEE WASTE WATER COLLECTION SYSTEM								
53									
54	65-964-318-0000	QW - Contract Ser.	67,000	44,944	66,000	10,440	66,000	0	0.00%
55	65-964-320-0100	QW - Oper./Maint - Gen.	3,000	1,845	3,000	2,253	3,000	0	0.00%
56	65-964-320-0200	QW - Equip. Op. - Journ.	200	0	200	0	200	0	0.00%
57	65-964-321-0000	QW - Repairs & Maint - Vehicles	0	0	0	41	0	0	-
58	65-964-321-0200	QW - Rep. & Maint. - Mains	10,000	3,490	9,000	3,685	9,000	0	0.00%
59	65-964-323-0000	QW - Material & Supplies	500	67	500	432	500	0	0.00%
60	65-964-324-0000	QW - Telephone	0	0	0	25	0	0	-
61	65-964-329-0000	QW - Electricity	18,000	14,414	18,000	4,012	18,000	0	0.00%
62	65-964-331-0000	QW - Dept. Equip.	33,200	28,394	24,200	599	21,200	(3,000)	-12.40%
63	65-964-542-0100	QW - Debt Principal	0	0	0	16,193	16,517	16,517	-
64	65-964-542-0101	QW - Debt Intrest	0	0	0	7,869	0	0	-
65	65-964-542-0102	QW - Debt Admin Fee	0	0	0	0	7,545	7,545	-
66									
67		Sub Total:	131,900	93,154	120,900	45,549	141,962	21,062	17.42%
68									
69		Total - GW (964):	131,900	93,154	120,900	45,549	141,962	21,062	17.42%
70									

TOWN OF HARTFORD - 2013/2014 BUDGET (EXPENSE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
71		965 - QUECHEE WASTEWATER ADMINISTRATION							
72									
73	65-965-101-0000	WM - Salaries	49,398	48,850	50,596	21,574	52,124	1,528	3.02%
74	65-965-119-0000	WM - Payroll Accrual	0	(736)		0	0	0	-
75									
76		Sub Total:	49,398	48,114	50,596	21,574	52,124	1,528	3.02%
77									
78	65-965-210-0000	WM - FICA	3,779	3,661	3,870	1,624	3,987	117	3.02%
79	65-965-220-0000	WM - Health Ins.	3,151	2,111	3,219	970	3,540	321	9.97%
80	65-965-220-0100	WM - Health Ins.(Employee Share)	0	0	0	0	(354)	(354)	-
81	65-965-225-0000	WM - HRA/CCC Expense	0	477	0	0	2,069	2,069	-
82	65-965-226-0000	WM - Prescription Catastrophic	0	1,874	0	0	1,874	1,874	-
83	65-965-230-0000	WM - Dental Ins.	514	480	572	192	511	(61)	-10.66%
84	65-965-240-0000	WM - Life Ins.	195	212	195	93	220	25	12.82%
85	65-965-250-0000	WM - Work_Comp.	1,544	1,831	1,579	791	2,355	776	49.15%
86	65-965-260-0000	WM - Retirement	3,951	3,352	4,048	1,438	4,170	122	3.01%
87	65-965-270-0000	WM - AD & D	13	1	13	3	13	0	0.00%
88	65-965-290-0000	WM - Ben. Accrual	0	75	0	0	0	0	-
89									
90		Sub Total:	13,147	14,074	13,496	5,111	18,385	4,889	36.23%
91									
92	65-965-311-0000	WM - Trav. & Mtgs.	300	0	300	0	300	0	0.00%
93	65-965-312-0000	WM - Advertising	100	0	100	0	100	0	0.00%
94	65-965-313-0000	WM - Mem. & Dues	100	132	100	34	100	0	0.00%
95	65-965-315-0000	WM - Recruit & Train.	300	200	300	0	300	0	0.00%
96	65-965-318-0000	WM - Contract Ser.	3,500	4,236	5,000	303	5,400	400	8.00%
97	65-965-320-0000	WM - Equip. Oper./Office	300	0	300	0	300	0	0.00%
98	65-965-320-0100	WM - Equip. Oper./Comm	0	0	0	0	0	0	-
99	65-965-321-0100	WM - Rep. & Maint - Bldg.	0	0	200	0	200	0	0.00%
100	65-965-322-0000	WM - Postage	2,000	1,966	2,000	832	2,000	0	0.00%
101	65-965-323-0000	WM - Material & Supplies	1,000	1,207	1,000	213	1,000	0	0.00%
102	65-965-324-0000	WM - Telephone	500	162	500	53	300	(200)	-40.00%
103	65-965-330-0000	WM - Office Equipment	600	60	500	0	300	(200)	-40.00%
104	65-965-331-0000	WM - Dept. Equip.	0	0	0	0	0	0	-
105	65-965-418-0000	WM - Prop. & Lia. Ins.	4,998	5,461	5,889	2,945	11,018	5,129	87.09%
106	65-965-418-0100	WM - Retiree Health Ins.	1,397	1,511	1,685	843	1,511	(174)	-10.32%
107	65-965-543-0000	WM - Capital Outlay	0	17,079	70,000	15,531	50,000	(20,000)	-28.57%
108	65-965-543-0100	WM - Cap. - Impact Fees	0	0	0	0	0	0	-
109	65-965-544-0000	WM - Cap. Res.	37,882	37,882	316,489	0	300,246	(16,243)	-5.13%
110	65-965-318-0100	WM - Med. Loss Fund/HRA	2,697	0	2,697	0	2,697	0	0.00%
111									
112		Sub Total:	55,674	69,896	407,060	20,754	375,772	(31,288)	-7.69%
113									
114		Total - WM (965):	118,219	132,084	471,152	47,439	446,281	(24,871)	-5.28%
115									
116		Total - Fund 65:	722,886	676,024	1,077,041	312,645	1,087,983	10,942	1.02%
		EXPENSES - GRAND TOTALS BY FUND							
		FUND 10 - GENERAL:	12,557,604	12,549,472	13,446,232	5,556,559	13,481,930	35,698	0.27%
		FUND 20 - OUTDOOR FACILITES:	272,640	226,950	269,640	61,788	194,596	(75,044)	-27.83%
		FUND 30 - SOLID WASTE DISPOSAL:	908,163	876,395	1,020,364	303,815	887,894	(132,470)	-12.98%
		FUND 50 - WATER TREATMENT:	1,337,843	1,131,047	1,324,992	268,044	1,232,614	(92,378)	-6.97%
		FUND 55 - QUECHEE WATER:	372,038	301,003	349,098	112,431	373,669	24,571	7.04%
		FUND 60 - WASTE WATER TREATMENT:	1,306,561	984,440	1,652,817	393,990	1,798,329	145,513	8.80%
		FUND 65 - QUECHEE WASTE WATER:	722,886	676,024	1,077,041	312,645	1,087,983	10,942	1.02%
		GRAND TOTAL - EXPENSES - ALL FUNDS:	17,477,735	16,745,331	19,140,184	7,009,271	19,057,016	(83,168)	-0.43%



TOWN OF HARTFORD

2012/2013 MUNICIPAL BUDGET

GENERAL FUND REVENUES

(FUND 10)

PLAN YOUR WORK – WORK YOUR PLAN

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30/ Pre-Audit			
REVENUE DETAIL - ALL FUNDS									
1	GENERAL FUND REVENUES - FUND 10								
2									
3		030 - PROPERTY TAXES							
4									
5	10-030-100-0100	PT - Taxes Cur. Year	9,904,283	9,911,050	10,208,214	1,703,476	10,446,353	238,139	2.33%
6	10-030-100-0200	PT - Cur. Tax Adjust.	(2,500)	(31,687)	(2,500)	0	(2,500)	0	0.00%
7	10-030-100-0201	PT - Current Taxes - Small Bal. Adj.	0	0	0	(9)	0	0	-
8	10-030-100-0300	PT - Delinq. Tax Adj.	0	(378)	0	0	0	0	-
9	10-030-200-0100	PT - Paymt In Lieu/Taxes	64,000	66,027	64,000	48,672	65,000	1,000	1.56%
10	10-030-200-0200	PT - State Cur. Use Pay	50,000	59,757	50,000	61,467	60,000	10,000	20.00%
11	10-030-400-0100	PT - Allow./Uncoll. Taxes	0	(34,141)	0	0	0	0	-
12									
13		Sub Total:	10,015,783	9,970,628	10,319,714	1,813,605	10,568,853	249,139	2.41%
14									
15	10-030-300-0100	PT - Int. Cur. Years Tax.	30,000	26,518	30,000	9,141	26,000	(4,000)	-13.33%
16	10-030-300-0200	PT - Penalty Del. Tax	125,000	88,472	130,000	0	90,000	(40,000)	-30.77%
17	10-030-300-0300	PT - Interest Del. Taxes	55,000	54,592	58,000	4,534	55,000	(3,000)	-5.17%
18	10-030-300-0400	PT - Legal Fees/Del. Tax	5,000	4,000	5,000	0	4,000	(1,000)	-20.00%
19	10-030-300-0500	PT - Late Hmstd Filing Pen	3,500	0	3,500	0	0	(3,500)	-100.00%
20	10-030-300-0600	PT - Education Taxes Retained	16,000	41,113	13,000	0	41,000	28,000	215.38%
21	10-030-300-0700	PT - Loc Agree Tax (to School)	0	(24,345)	0	0	(23,676)	(23,676)	-
22									
23		Sub Total:	234,500	190,350	239,500	13,675	192,324	(47,176)	-19.70%
24									
25		Total - PT (030):	10,250,283	10,160,978	10,559,214	1,827,280	10,761,177	201,963	1.91%
26									
27		040 - PERMITS & LICENSES							
28									
29	10-040-100-0100	PL - Bus./Liquor/Tobacco	3,320	3,010	3,320	200	3,120	(200)	-6.02%
30	10-040-100-0200	PL - Taxi Licenses	1,000	400	750	0	500	(250)	-33.33%
31	10-040-100-0300	PL - Vendor Licenses	0	0	0	100	0	0	-
32	10-040-200-0100	PL - Marriage/CU Licenses	4,950	5,220	4,275	2,610	5,310	1,035	24.21%
33	10-040-200-0200	PL - Town Clerk (Dogs)	9,000	8,544	8,000	444	8,500	500	6.25%
34									
35		Total - PL (040):	18,270	17,174	16,345	3,354	17,430	1,085	6.64%
36									
37		050 - INTERGOVERNMENTAL REVENUES							
38									
39	10-050-121-0500	IR - Welcome Center Grant	35,000	29,489	35,000	13,750	33,000	(2,000)	-5.71%
40	10-050-174-0500	IR - Lister Reappraisal Grant	55,000	53,896	55,000	439	54,000	(1,000)	-1.82%
41	10-050-211-0100	IR - PD-Bulletproof Vest Grant	0	959	0	0	0	0	-
42	10-050-211-0510	IR - PD Highway Safety Grant	3,000	14,448	3,000	6,830	3,000	0	0.00%
43	10-050-211-0520	IR - PD Drug Enforcement Grant	0	8,411	0	0	0	0	-
44	10-050-211-0525	IR - PD Drug Task Force (State)	71,394	87,034	75,002	19,338	0	(75,002)	-100.00%
45	10-050-211-0540	IR - CDIP Grant	0	1,964	0	0	0	0	-
46	10-050-211-0550	IR - PD Cops Hiring Grant	45,000	70,678	45,000	67,423	60,000	15,000	33.33%
47	10-050-211-0560	IR - Reimb. Of JT costs	0	0	0	0	0	0	-
48	10-050-214-0500	IR - PD CRJC Grant	54,849	117,000	105,000	60,250	117,000	12,000	11.43%
49	10-050-214-0600	IR - PD CRJC Grant (COSA)	0	12,500	0	6,250	0	0	-
50	10-050-216-0500	IR - SRO District Reimbursement	50,806	76,197	50,806	15,098	51,138	332	0.65%
51	10-050-221-0100	IR - Fire HLS Grant Reimb.	0	30,705	0	0	0	0	-
52	10-050-221-0120	IR - HLS Training Grant - Fire	0	7,915	0	9,203	0	0	-
53	10-050-221-0201	IR - HLS Boat Motor - Fire	0	3,382	0	3,382	0	0	-
54	10-050-221-0300	IR - VLCT Grant - Fire	0	5,000	0	0	5,000	5,000	-
55	10-050-221-0310	IR - Hurrican Sandy Grant	0	0	0	3,216	0	0	-
56	10-050-221-0500	IR - Fire - Dry Hydrant Grant	0	2,500	0	0	0	0	-
57	10-050-314-0100	IR - Eff VT(LED Program)	0	55,452	0	0	0	0	-
58	10-050-325-0500	IR - Highways & Bridges	258,033	325,969	255,400	134,865	258,033	2,633	1.03%
59	10-050-325-0520	IR - Highway-Paving Grant	0	70,124	0	0	0	0	-
60	10-050-325-0550	IR - Highway Structures Grant	0	167,665	0	23,100	0	0	-
61	10-050-511-0100	IR - Rec - Trees Grant	0	2,568	0	0	0	0	-
62	10-050-625-0100	IR - Mascoma Sav Found Grants	0	1,337	0	0	0	0	-
63	10-050-711-0500	IR - Library Resource Grant	0	0	0	65	0	0	-
64									
65		Sub Total:	573,082	1,145,193	624,208	363,208	581,171	(43,037)	-6.89%
66									
67		Total - IR (050):	573,082	1,145,193	624,208	363,208	581,171	(43,037)	-6.89%
68									

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
69		060 - CHARGES FOR SERVICES							
70									
71		GENERAL GOVERNMENT							
72									
73	10-060-151-0100	CS - Town Clerk Fees	90,000	86,643	80,000	42,929	85,000	5,000	6.25%
74	10-060-151-0200	CS - Restoration Fees	22,000	22,255	20,000	11,319	20,000	0	0.00%
75	10-060-151-0300	CS - DMV Fees	2,272	1,335	1,500	576	1,500	0	0.00%
76	10-060-151-0400	CS - Digital Imaging Fees	22,000	22,249	20,000	11,319	20,000	0	0.00%
77									
78		Sub Total:	136,272	132,482	121,500	66,143	126,500	5,000	4.12%
79									
80		FINANCE							
81									
82	10-060-171-0100	CS - School Admin. Costs	12,824	15,078	18,824	0	18,906	82	0.44%
83									
84		Sub Total:	12,824	15,078	18,824	0	18,906	82	0.44%
85									
86		VALUATION							
87									
88	10-060-174-0700	CS - Lister - Maps/Copies/Other	0	46	0	0	0	0	-
89									
90		Sub Total:	0	46	0	0	0	0	-
91									
92		PUBLIC SAFETY (Police & Fire)							
93									
94	10-060-211-0100	CS - Police - Spec. Duty	16,000	31,153	16,000	3,647	17,031	1,031	6.44%
95	10-060-211-0200	CS - Police - Acc. Rep.	4,000	4,745	5,000	1,722	5,000	0	0.00%
96	10-060-211-0300	CS - Police - Alarms	3,300	1,590	3,000	1,010	2,000	(1,000)	-33.33%
97	10-060-211-0400	CS - Police - Fingerprinting	14,000	16,575	14,000	7,025	16,000	2,000	14.29%
98	10-060-211-0600	CS - Police - Sale of Equip.	0	0	0	0	0	0	-
99	10-060-211-0700	CS - Police - Misc.	600	3,554	250	0	500	250	100.00%
100									
101		Sub Total	37,900	57,617	38,250	13,404	40,531	2,281	5.96%
102									
103	10-060-214-0100	CS - CRJC Program Revenue	0	13,742	0	4,934	0	0	-
104									
105		Sub Total	0	13,742	0	4,934	0	0	-
106									
107	10-060-221-0100	CS - Fire - Alarms & Acc.	8,000	7,800	8,000	8,600	8,000	0	0.00%
108	10-060-221-0200	CS - Fire - Reports	50	50	50	30	50	0	0.00%
109	10-060-221-0300	CS - Fire - Fire Prevention	50,000	24,652	45,000	36,256	45,000	0	0.00%
110	10-060-221-0600	CS - Fire - Sale of Equip.	30,000	0	0	0	0	0	-
111	10-060-221-0700	CS - Fire - Misc.	1,000	3,125	0	1,102	0	0	-
112									
113		Sub Total	89,050	35,627	53,050	45,988	53,050	0	0.00%
114									
115	10-060-231-0100	CS - Amb. - Service	350,000	358,724	360,000	156,434	370,000	10,000	2.78%
116	10-060-231-0200	CS - Amb. - Contracts	22,300	36,114	22,980	30,180	27,120	4,140	18.02%
117	10-060-231-0300	CS - Amb. - Reports & Other	20	0	50	15	25	(25)	-50.00%
118	10-060-231-0800	CS - Amb. - Donations	0	0	0	0	0	0	-
119									
120		Sub Total	372,320	394,838	383,030	186,629	397,145	14,115	3.69%
121									
122	10-060-271-0100	CS - Dispatch - Contracts	355,368	339,161	327,000	168,973	345,000	18,000	5.50%
123	10-060-271-0200	CS - Dispatch - Tower Rental	6,000	4,000	6,000	6,000	4,000	(2,000)	-33.33%
124									
125		Sub Total:	361,368	343,161	333,000	174,973	349,000	16,000	4.80%
126									
127		Sub Total - Public Safety	860,638	844,985	807,330	425,928	839,726	32,396	4.01%
128									
129		PUBLIC WORKS							
130									
131	10-060-325-0100	CS - Drive/Weight Perm.	1,200	910	1,200	280	1,000	(200)	-16.67%
132	10-060-325-0200	CS - Gas Reim/Bugbee	2,600	4,339	3,600	1,726	4,500	900	25.00%
133	10-060-325-0600	CS - Sale of Materials	0	0	0	0	0	0	-
134	10-060-325-0700	CS - Highway Other	1,000	5,643	1,000	505	1,000	0	0.00%
135									
136		Sub Total:	4,800	10,892	5,800	2,511	6,500	700	12.07%
137									

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
138		RECREATION AND PARKS							
139									
140	10-060-511-0700	CS - Recreation Misc	0	921	0	(278)	0	0	-
141	10-060-511-0800	CS - Recreation Donations	6,500	10,667	7,500	6,000	7,500	0	0.00%
142	10-060-512-0100	CS - Swimming Pool	19,500	21,483	19,000	8,430	20,000	1,000	5.26%
143	10-060-514-0100	CS - Youth Programs	111,400	123,311	111,400	54,877	125,000	13,600	12.21%
144	10-060-515-0100	CS - Adult Programs	11,500	27,945	11,500	16,383	27,000	15,500	134.78%
145	10-060-516-0100	CS - Special Events	4,000	9,330	8,000	11,309	10,000	2,000	25.00%
146	10-060-521-0800	CS - Parks Donations	0	0	0	550	0	0	-
147									
148		Sub Total:	152,900	193,657	157,400	97,270	189,500	32,100	20.39%
149									
150		CONSERVATION							
151									
152	10-060-611-0800	CS - Cons. Comm. Donations	0	183	0	0	0	0	-
153									
154		Sub Total:	0	183	0	0	0	0	-
155									
156		ZONING							
157									
158	10-060-621-0100	CS - Zoning Permits	22,000	12,929	22,000	6,895	22,000	0	0.00%
159	10-060-621-0200	CS - Zoning Board App.	2,600	2,000	2,600	400	2,500	(100)	-3.85%
160	10-060-621-0700	CS - Zoning Miscellaneous	200	122	200	75	120	(80)	-40.00%
161									
162		Sub Total	24,800	15,051	24,800	7,370	24,620	(180)	-0.73%
163									
164		PLANNING							
165									
166	10-060-622-0100	CS - Site Plan	2,200	2,636	2,200	696	2,800	600	27.27%
167	10-060-622-0200	CS - Subdivision	2,000	1,500	2,000	175	1,800	(200)	-10.00%
168	10-060-622-0400	CS - PUD or PRD	1,000	589	500	100	500	0	0.00%
169	10-060-622-0700	CS - Miscellaneous	50	0	50	2	50	0	0.00%
170									
171		Sub Total:	5,250	4,725	4,750	973	5,150	400	8.42%
172									
173		LIBRARY							
174									
175	10-060-711-0700	CS - Library Miscellaneous	0	0	0	0	0	0	-
176									
177		Sub Total:	0	0	0	0	0	0	-
178									
179		Total - CS (060):	1,197,484	1,217,099	1,140,404	600,196	1,210,902	70,498	6.18%
180									
181		070 - FINES AND FORFEITURES							
182									
183	10-070-211-0500	FF - Ordin. & Jud. Fines	12,000	9,933	12,000	2,673	10,000	(2,000)	-16.67%
184	10-070-211-0510	FF - Parking Fines	400	511	400	91	500	100	25.00%
185									
186		Total - FF (070):	12,400	10,444	12,400	2,764	10,500	(1,900)	-15.32%
187									
188		080 - OTHER REVENUES							
189									
190		INTEREST ON INVESTMENTS							
191									
192	10-080-100-0100	OR - Interest on Deposits	18,000	4,463	9,000	864	4,500	(4,500)	-50.00%
193	10-080-100-0200	OR - Interest - Tax Sale Prop.	0	124	0	147	0	0	-
194									
195		Sub Total:	18,000	4,587	9,000	1,011	4,500	(4,500)	-50.00%
196									
197		RENTALS							
198									
199	10-080-200-0100	OR - Municipal Bldg.	5,560	5,450	5,560	2,425	5,000	(560)	-10.07%
200	10-080-200-0200	OR - Bugbee Center	4,200	4,200	4,200	1,750	4,200	0	0.00%
201	10-080-200-0300	OR - Park Rent	2,500	852	2,500	4,329	2,500	0	0.00%
202	10-080-200-0400	OR - Land Rent	65,900	72,084	65,900	33,481	65,900	0	0.00%
203									
204		Sub Total:	78,160	82,586	78,160	41,984	77,600	(560)	-0.72%
205									
206		SALE OF PROPERTY							
207									
208	10-080-300-0100	OR - Sale of Land/Buildings	0	0	0	0	0	0	-
209	10-080-300-0200	OR - Sale of Surplus Equip	0	5,843	5,000	0	5,000	0	0.00%
210									
211		Sub Total:	0	5,843	5,000	0	5,000	0	0.00%
212									

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30/ Pre-Audit			
213		REFUNDS & REIMBURSEMENTS							
214									
215	10-080-400-0100	OR - Ins. Recovery	15,000	6,000	15,000	3,300	5,000	(10,000)	-66.67%
216	10-080-400-0200	OR - Ins. Experience	0	6,127	0	0	0	0	-
217	10-080-400-0600	OR - Retirement Forfeitures	0	12,100	0	0	0	0	-
218									
219		Sub Total:	15,000	24,227	15,000	3,300	5,000	(10,000)	-66.67%
220									
221		MISCELLANEOUS							
222									
223	10-080-500-0700	OR - Misc. Income	1,500	(1,953)	1,500	385	1,500	0	0.00%
224	10-080-500-0750	OR - Formula Account	0	0	0	0	0	0	-
225									
226		Sub Total:	1,500	(1,953)	1,500	385	1,500	0	0.00%
227									
228		Total - OR (080):	112,660	115,290	108,660	46,680	93,600	(15,060)	-13.86%
229									
230		090 - RESERVE FUND TRANSFERS (Withdrawals from Reserve Accounts)							
231									
232	10-090-111-0100	OT - From Unassigned, FB	100,000	100,000	250,000	0	275,000	25,000	10.00%
233	10-090-111-0200	OT - From Assigned FB	100,000	350,000	650,000	0	100,000	(550,000)	-84.62%
234	10-090-112-0100	OT - From Encumbrances	0	103,495	0	0	0	0	-
235	10-090-151-0100	OT - Town Clerk Reserve	22,000	13,539	40,000	0	40,000	0	0.00%
236	10-090-161-0100	OT - Town Office Reserve	0	1,536	0	0	0	0	-
237	10-090-171-0100	OT - Acct Reserve	0	1,151	0	0	0	0	-
238	10-090-171-0800	OT - Town Trust Funds	0	113	0	0	50	50	-
239	10-090-221-0100	OT - Fire - Reserve Trans.	180,000	148,239	0	0	38,000	38,000	-
240	10-090-221-0950	OT - Fire Impact Fees	0	7,774	0	19,300	16,800	16,800	-
241	10-090-313-0200	OT - Bridge/Culvert Reserve	0	65,799	0	0	117,300	117,300	-
242	10-090-321-0100	OT - Public Works Equipment	0	0	0	0	180,000	180,000	-
243	10-090-511-0100	OT - Recreation Reserve	0	0	0	0	0	0	-
244	10-090-511-0950	OT - Rec Impact Fees	0	0	45,000	0	40,000	(5,000)	-11.11%
245	10-090-611-0100	OT - Conservation	0	0	0	0	0	0	-
246	10-090-900-0100	OT - Fund 70	0	7,820	0	0	0	0	-
247									
248									
249		Sub Total:	402,000	799,466	985,000	19,300	807,150	(177,850)	-18.06%
250									
251		Total - OT (090):	402,000	799,466	985,000	19,300	807,150	(177,850)	-18.06%
252									
253		Total - Non-Tax Rev.:	2,661,896	3,554,594	3,238,017	1,159,307	3,035,577	(202,440)	-6.25%
254									
255		Total Rev. - Fund 10:	12,566,179	13,465,644	13,446,231	2,862,782	13,481,930	35,699	0.27%
1		OUTDOOR FACILITY REVENUES - FUND 20							
2									
3		210 - OUTDOOR FACILITIES							
4									
5	20-210-100-0000	OF - Group Ice Rental	80,750	84,712	80,750	10,165	87,300	6,550	8.11%
6	20-210-200-0000	OF - HYHA Ice Rental	71,250	50,255	71,250	2,910	57,000	(14,250)	-20.00%
7	20-210-300-0000	OF - Rec./Pub. Ice Rental	30,780	14,574	30,780	7,494	16,000	(14,780)	-48.02%
8	20-210-400-0000	OF - School Ice Rental	36,860	30,348	36,860	250	32,300	(4,560)	-12.37%
9									
10		Total - OF (210):	219,640	179,889	219,640	20,819	192,600	(27,040)	-12.31%
11									
12		230 - OTHER REVENUES							
13									
14	20-230-100-0000	OR - Concessions	0	0	0	0	0	0	-
15									
16		Total - OR (230)	0	0	0	0	0	0	-
17									
18		240 - GENERAL OPERATIONS							
19									
20	20-240-300-0100	GO - Trans. From Gen. Fund	50,000	50,000	50,000	0	0	(50,000)	-100.00%
21	20-240-300-0200	GO - Trans. From Res. Fund	0	4,000	0	0	0	0	-
22	20-240-700-0000	GO - Other Revenues	0	0	0	0	0	0	-
23	20-240-800-0000	GO - Donations/Advertising	3,000	4,332	0	3,250	1,996	1,996	-
24									
25		Total - GO (240):	53,000	58,332	50,000	3,250	1,996	(48,004)	-96.01%
26									
27		Total Rev. - Fund 20:	272,640	238,221	269,640	24,069	194,596	(75,044)	-27.83%

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1	SOLID WASTE REVENUES - FUND 30								
2									
3		310 - SOLID WASTE MANAGEMENT REVENUES							
4									
5									
6	30-310-100-0000	SW - Com. Hauler-Tip Fee	171,165	138,925	130,000	62,034	130,000	0	0.00%
7	30-310-100-0200	SW - Commercial Permits	11,810	8,610	10,400	1,129	9,000	(1,400)	-13.46%
8	30-310-100-0300	SW - Commercial Recycling	9,000	7,206	10,000	558	7,200	(2,800)	-28.00%
9	30-310-200-0000	SW - Hart. Coupon Sales	170,000	157,307	157,000	68,192	160,000	3,000	1.91%
10	30-310-200-0100	SW - GUVSWD/Sale/Coup.	139,000	136,150	130,000	50,618	137,000	7,000	5.38%
11	30-310-200-0200	SW - Residential Permits	68,000	71,943	62,000	32,734	72,000	10,000	16.13%
12									
13		Total - Sol. Wst. Rev. (310):	568,975	520,141	499,400	215,264	515,200	15,800	3.16%
14									
15		320 - RECYCLING REVENUES							
16									
17	30-320-100-0000	RR - Recycling/NEWS	24,960	35,625	40,000	6,251	40,000	0	0.00%
18	30-320-200-0000	RR - Recycling/Other	27,000	64,220	50,000	22,856	73,402	23,402	46.80%
19	30-320-300-0000	RR - HHW/C&D Reimb.	22,676	21,029	22,555	9,471	22,555	0	0.00%
20	30-320-400-0000	RR - HHW Collections	0	6,485	4,429	2,764	5,437	1,008	22.76%
21									
22		Total - Recycling Rev. (320):	74,636	127,359	116,984	41,342	141,394	23,402	20.87%
23									
24		330 - OTHER REVENUES							
25									
26	30-330-100-0000	OR - SEVCA Rental	11,100	11,150	11,400	4,750	11,400	0	0.00%
27	30-330-200-0000	OR - Interdepartmental Usage	500	0	500	0	500	0	0.00%
28	30-330-300-0000	OR - Waste Ordinance Fee	70,000	80,000	72,780	29,541	80,000	7,220	9.92%
29	30-330-300-0100	OR - Waste Ordinance Permit	2,000	1,430	2,000	140	1,500	(500)	-25.00%
30									
31		Total - Other (330):	83,600	92,580	86,680	34,431	93,400	6,720	7.75%
32									
33		340 - GENERAL OPERATIONS							
34									
35	30-340-200-0000	GO - Reimbursements	2,000	1,294	2,000	0	2,000	0	0.00%
36	30-340-300-0000	GO - Trans. Res. Funds	0	64	0	60,302	0	0	-
37	30-340-300-0100	GO - Trans. General Fund	150,000	150,400	150,400	0	75,000	(75,400)	-50.13%
38	30-340-300-0200	GO - Trans. Closure Funds	24,000	22,762	24,000	0	24,000	0	0.00%
39	30-340-400-0000	GO - Intergovernmental Rev.	4,952	2,376	19,900	0	4,900	(15,000)	-75.38%
40	30-340-700-0000	GO - Misc.	0	2,038	121,000	315	32,000	(89,000)	-73.55%
41									
42		Total - Gen. Oper. (340):	180,952	178,934	317,300	60,617	137,900	(179,400)	-56.54%
43									
44		Total Revenues - Fund 30:	908,163	919,014	1,020,364	351,654	887,894	(132,470)	-12.98%
1	WATER DEPARTMENT REVENUES - FUND 50								
2									
3		510 - WATER DEPARTMENT							
4									
5	50-510-100-0000	WD - White River	483,927	475,474	473,785	(150)	480,229	6,444	1.36%
6	50-510-200-0000	WD - Wilder	342,292	338,563	339,370	87,532	341,949	2,579	0.76%
7	50-510-300-0000	WD - Hartford	85,645	84,642	84,767	21,254	85,488	721	0.85%
8									
9		Total - Water Dept. (510):	911,864	898,679	897,922	108,636	907,666	9,744	1.09%
10									
11		515 - HYDRANTS							
12									
13	50-515-100-0000	WH - Water Hydrants	79,872	78,936	80,896	100	81,920	1,024	1.27%
14									
15		Total - Hydrants (515):	79,872	78,936	80,896	100	81,920	1,024	1.27%
16									
17		520 - CONNECTIONS							
18									
19	50-520-100-0000	WC - Connections	4,000	3,047	2,080	3,886	3,047	967	46.49%
20	50-520-200-0000	WC - Turn On Fees	6,500	7,034	5,872	646	7,034	1,162	19.79%
21	50-520-300-0000	WC - Late charges/interest	2,000	2,390	2,665	463	2,390	(275)	-10.32%
22									
23		Total - Connections (520):	12,500	12,471	10,617	4,995	12,471	1,854	17.46%
24									

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
25		540 - GENERAL OPERATIONS							
26									
27	50-540-100-0000	GO - Interest Earnings	0	0	0	0	0	0	-
28	50-540-300-0100	GO - Transfer - Undesig. Res. Funds	122,000	111,192	155,000	0	50,000	(105,000)	-67.74%
29	50-540-300-0200	GO - Trans. - Impact Fees	180,557	0	180,557	0	180,557	0	0.00%
30	50-540-300-0300	GO - Trans. - Gen. Fund (Bond)	31,050	31,050	0	0	0	0	-
31	50-540-500-0000	GO - Proceeds of Debt Issuance	0	0	0	0	0	0	-
32	50-540-700-0000	GO - Miscellaneous	0	2,742	0	248	0	0	-
33									
34		Total - Gen. Oper. (540):	333,607	144,984	335,557	248	230,557	(105,000)	-31.29%
35									
36		Total - Water - Fund 50:	1,337,843	1,135,070	1,324,992	113,979	1,232,614	(92,378)	-6.97%
1		QUECHEE WATER REVENUES - FUND 55							
2									
3		510 - WATER REVENUES							
4									
5	55-510-400-0000	QW - Water Rev. - Quechee	164,826	172,637	165,797	46,123	174,363	8,566	5.17%
6	55-510-500-0000	QW - Water Re. - QWC	147,091	133,312	140,751	33,313	134,645	(6,106)	-4.34%
7									
8		Total Water Revenues (510)	311,917	305,949	306,548	79,436	309,008	2,460	0.80%
9									
10		515 - HYDRANTS							
11									
12	55-515-100-0000	WH - Water Hydrants	24,321	24,336	25,280	0	25,600	320	1.27%
13									
14		Total - Hydrants (515):	24,321	24,336	25,280	0	25,600	320	1.27%
15									
16		520 - CONNECTIONS							
17									
18	55-520-100-0000	WC - Connections	300	100	2,499	597	100	(2,399)	-96.00%
19	55-520-200-0000	WC - Turn On Fees	2,000	2,289	2,332	505	2,289	(43)	-1.84%
20	55-520-300-0000	WC - Late charges/interest	1,500	1,672	1,689	214	1,672	(17)	-1.01%
21									
22		Total - Connections (520):	3,800	4,061	6,520	1,316	4,061	(2,459)	-37.71%
23									
24		540 - GENERAL OPERATIONS							
25									
26	55-540-100-0000	QW - Interest Earnings	0	0	0	0	0	0	-
27	55-540-300-0200	QW - Transfer - Impact Fees	0	0	0	0	35,000	35,000	-
28	55-540-600-0000	QW - Equip. Reserve	32,000	24,861	0	0	0	0	-
29	55-540-700-0000	QW - Miscellaneous	0	64	0	(1)	0	0	-
30	55-540-900-0001	QW - From Fund Balance	0	0	11,000	0	0	(11,000)	-100.00%
31									
32		Total - Gen. Oper. (540):	32,000	24,925	11,000	(1)	35,000	24,000	218.18%
33									
34		Total - Quechee - Fund 55:	372,038	359,271	349,348	80,751	373,669	24,321	6.96%
1		WASTE WATER DEPARTMENT REVENUES - FUND 60							
2									
3		610 - WASTE WATER TREATMENT							
4									
5	60-610-100-0000	WW - Rev. - White River	605,894	688,946	766,392	(264)	856,404	90,012	11.74%
6	60-610-200-0000	WW - Rev. - Wilder	405,716	477,309	562,457	140,493	610,794	48,337	8.59%
7	60-610-300-0000	WW - Rev. - Hartford	95,982	105,231	123,774	29,896	131,505	7,731	6.25%
8	60-610-500-0100	WW - Non - Septic/WR	16,312	1,275	16,031	3,033	16,031	0	0.00%
9									
10		Total - Waste Water (610):	1,123,904	1,272,761	1,468,654	173,157	1,614,733	146,079	9.95%
11									
12		620 - CONNECTIONS							
13									
14	60-620-100-0000	WC - Waste Water Conn.	100	0	0	0	0	0	-
15	60-620-200-0000	WC - Other fees	0	28	100	0	28	(72)	-72.00%
16	60-620-300-0000	WC - Late charges/interest	2,000	3,011	3,506	638	3,011	(495)	-14.12%
17									
18		Total - Connection (620):	2,100	3,039	3,606	638	3,039	(567)	-15.72%
19									
20		640 - GENERAL OPERATIONS							
21									
22	60-640-100-0000	GO - Interest Earnings	0	0	0	0	0	0	-
23	60-640-200-0000	GO - Reimbursements	0	0	0	0	0	0	-
24	60-640-300-0200	GO - Transfer - Impact Fees	0	0	0	0	0	0	-
25	60-640-500-0000	GO - Proceeds of Debt	0	0	0	514,233	0	0	-
26	60-640-700-0000	GO - Miscellaneous	180,557	122	180,557	106	180,557	0	0.00%
27									
28		Total - Other (640):	180,557	122	180,557	514,339	180,557	0	0.00%
29									
30		Total - Waste Water - Fund 60:	1,306,561	1,275,922	1,652,817	688,134	1,798,329	145,512	8.80%

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
1		QUECHEE WASTE WATER REVENUES - FUND 65							
2									
3		610 - QUECHEE SYSTEM							
4									
5	65-610-400-0000	QW - Revenues - Quechee	197,818	233,404	277,674	69,024	306,280	28,606	10.30%
6	65-610-500-0000	QW - Revenues - QSC	520,358	606,034	702,899	173,109	777,887	74,988	10.67%
7									
8		Total Waste Water (610)	718,176	839,438	980,573	242,133	1,084,167	103,594	10.56%
9									
10		620 - CONNECTIONS							
11									
12	65-620-100-0000	WC - Connections	0	628	0	0	628	628	-
13	65-620-200-0000	WC - Other fees	2,122	402	1,814	378	402	(1,412)	-77.84%
14	65-620-300-0000	WC - Late charges/interest	2,588	2,786	2,654	294	2,786	132	4.97%
15									
16		Total - Connection (620):	4,710	3,816	4,468	672	3,816	(652)	-14.59%
17									
18		640 - GENERAL OPERATIONS							
19									
20	65-640-100-0000	QW - Interest Earnings	0	0	0	0	0	0	-
21	65-640-300-0200	QW - Transfer from Impact Fees	0	0	0	0	0	0	-
22	65-640-500-0000	QW - Proceeds of Debt	0	0	0	0	0	0	-
23	65-640-700-0000	QW - Miscellaneous	0	0	0	(4)	0	0	-
24	65-640-800-0000	QW - Sale of Surplus Equip.	0	0	0	0	0	0	-
25	65-640-900-0000	QW - From Fund Balance	0	169	92,000	0	0	(92,000)	-100.00%
26									
27		Total - Gen. Oper. (640):	0	169	92,000	(4)	0	(92,000)	-100.00%
28									
29		Total - Waste Water - Fund 65:	722,886	843,423	1,077,041	242,800	1,087,983	10,942	1.02%

TOWN OF HARTFORD - 2013/2014 BUDGET (REVENUE)

LINE (A)	ACCT. # (B)	DESCRIPTION (C)	FISCAL YEAR 11 to 12		FISCAL YEAR 12 to 13		2013/14 B.O.S (H)	\$ CHG. (I) H vs. F	% CHG. (J) H vs. F
			BUDGET (D)	ACTUAL (E) 6/30/12 Pre-Audit	B.O.S (F)	ACTUAL (G) YTD - 11/30 Pre-Audit			
REVENUES - GRAND TOTALS BY FUND									
		FUND 10 - GENERAL:	12,566,179	13,465,644	13,446,231	2,862,782	13,481,930	35,699	0.27%
		FUND 20 - OUTDOOR FACILITIES:	272,640	238,221	269,640	24,069	194,596	(75,044)	-27.83%
		FUND 30 - SOLID WASTE DISPOSAL:	908,163	919,014	1,020,364	351,654	887,894	(132,470)	-12.98%
		FUND 50 - WATER TREATMENT:	1,337,843	1,135,070	1,324,992	113,979	1,232,614	(92,378)	-6.97%
		FUND 55 - QUECHEE WATER:	372,038	359,271	349,348	80,751	373,669	24,321	6.96%
		FUND 60 - WASTE WATER TREATMENT:	1,306,561	1,275,922	1,652,817	688,134	1,798,329	145,512	8.80%
		FUND 65 - QUECHEE WASTE WATER:	722,886	843,423	1,077,041	242,800	1,087,983	10,942	1.02%
		GRAND TOTAL - REVENUES - ALL FUNDS:	17,486,310	18,236,565	19,140,433	4,364,169	19,057,015	(83,418)	-0.44%
EXPENSES - GRAND TOTALS BY FUND									
		FUND 10 - GENERAL:	12,557,604	12,549,472	13,446,232	5,556,559	13,481,930	35,698	0.27%
		FUND 20 - OUTDOOR FACILITIES:	272,640	226,950	269,640	61,788	194,596	(75,044)	-27.83%
		FUND 30 - SOLID WASTE DISPOSAL:	908,163	876,395	1,020,364	303,815	887,894	(132,470)	-12.98%
		FUND 50 - WATER TREATMENT:	1,337,843	1,131,047	1,324,992	268,044	1,232,614	(92,378)	-6.97%
		FUND 55 - QUECHEE WATER:	372,038	301,003	349,098	112,431	373,669	24,571	7.04%
		FUND 60 - WASTE WATER TREATMENT:	1,306,561	984,440	1,652,817	393,990	1,798,329	145,513	8.80%
		FUND 65 - QUECHEE WASTE WATER:	722,886	676,024	1,077,041	312,645	1,087,983	10,942	1.02%
		GRAND TOTAL - EXPENSES - ALL FUNDS:	17,477,735	16,745,331	19,140,184	7,009,271	19,057,016	(83,168)	-0.43%
RECONCILIATION:									
		Expenditures (Inc. Special Articles)	12,557,604		13,446,232		13,481,930		
		Less Town Special Articles	(151,777)		(155,465)		(149,855)		
		Expenditures (Exc. Special Articles)	12,405,827		13,290,767		13,332,075		
		Less Non-Tax Revenues	(2,561,896)		(2,988,017)		(2,760,577)		
		Less Prior Year Surplus	(100,000)		(250,000)		(275,000)		
		Net Appropriations - To Be Raised By Taxes	9,743,931		10,052,750		10,296,498		
		Total Net Appropriation To Be Raised By General Fund Budget (Excludes All Special Articles)	9,743,931		10,052,750		10,296,498		



***Report of the
Town Officers
&
Department Heads
That Serve
Hartford***

EMPLOYEE SERVICE PROGRAM

The Employee Service Program, adopted in 1978 by the Board of Selectmen, awards employees and recognizes officials for service to the Town. Plaques and other recognition gifts are awarded based on the number of years a person has been employed by the Town. These awards are presented at an Annual Awards Luncheon held in September.

Here are the 2012 honorees:

Wanda Daniels, Police Dept.	35 years	Matt Osborn, Planning Dept.	15 years
Thomas Coates, Wastewater Dept	25 years	David Shropshire, Fire Dept.	15 years
John Nunez, Parks & Rec Dept.	25 years	John Smith, Highway Dept.	10 years
Patricia Stark, Listers Office	25 years	Rebecca Stearns, Communications	10 years
Christopher Dube, Fire Dept.	20 years	Ronald Tetreault, Highway Dept.	10 years
Steven Locke, Fire Dept.	20 years	Richard Menge, Public Works Dept.	10 years
Clarissa Holmes, Listers Office	15 years	Clayton Whitmarsh, Wastewater Dept.	10 years

TREASURER

Town Treasurer’s Office Hours: Mon.-Fri. 8:00 a.m. – 5:00 p.m.

Taxes are due twice a year in Hartford. The first installment is due in August and the second in February. The actual due date is set by the voters each year in Article 2 of the Annual Floor Meeting held in early April. Payments must be received in our office by the due date; U.S. Postal Service postmark is accepted. If the payment is not received on time, unpaid taxes are subject to interest at 1% per month through April. Interest increases in May to 1 ½% per month. A penalty of 8% is charged after the February due date on any unpaid balances. These charges are established by statutes and the voters of the Town of Hartford. Town officials cannot waive the interest or penalty so it is important that the payment is sent in a timely manner. Within 20 days of the February due date the Treasurer issues a warrant against the delinquent taxpayers for the taxes remaining unpaid, to the collector of delinquent taxes. The original warrant is filed with the Town Clerk. The percentage of delinquent taxes for the last five years is as follows:

<u>DATE</u>	<u>BILLED</u>	<u>DEL. PRINCIPAL</u>	<u>PERCENT</u>
2007-2008	\$27,019,692.78	\$1,859,409.30	6.88%
2008-2009	\$28,482,173.73	\$1,281,483.19	4.50%
2009-2010	\$29,283,780.54	\$2,022,422.74	6.91%
2010-2011	\$29,975,459.35	\$1,665,653.23	5.56%
2011-2012	\$29,510,621.61	\$1,128,714.74	3.82%

John Clerkin, Town Treasurer

HEALTH OFFICER REPORT

The Hartford Health Officer and Deputy Health Officer were very busy answering calls, addressing public health concerns and providing water test kits after Tropical Storm Irene. Besides attending to these concerns, the health officers also received 34 other health complaints in Fiscal Year 2012. Calls not related to Tropical Storm Irene mostly concerned violations of the Vermont Rental Housing Health Code, and resulted in inspections for bed bugs, mold, chipping lead paint and household trash. Most of these public health concerns were resolved through voluntary compliance by the responsible party.

We often receive calls from tenants concerned about mold in their rental housing. Mold is generally not harmful; however some people are sensitive to it and develop an allergic reaction. To properly eliminate the mold, the moisture which the mold requires for growth must be permanently stopped. If you clean up the mold, but don’t fix the water problem, there is a very good chance the mold will grow back.

To find out more information on mold and other provisions of the Vermont Rental Housing Health Code, tenants and landlords may refer to the “Information Handbook for Tenants & Landlords” available online at: http://healthvermont.gov/regs/Rental_Housing_Code.pdf.

Landlords should also consider having their apartments inspected by the Town Health Officer before new tenants move in. Confirmation of compliance with the Vermont Rental Housing Health Code can help avert potential future issues related to code compliance.

You may reach the Health Officer at (802) 478-1900 or (802) 295-9353 ext. 223

Brett Mayfield, Health Officer

Martha McLafferty, Deputy Health Officer

TOWN CLERK

Mon. - Fri. 8:00 a.m. - 5:00 p.m. Telephone: 295-2785

A Vermont Town Clerk is required by law to be the receiver and recorder of the Town’s archives and Vermont Statutes authorizes all duties and responsibilities. A Town Clerk endorses and files records relating to real estate transactions, vital statistics and Town business. The Hartford Town Clerk’s office has records of all births, deaths and marriages, which occurred in the town from 1857 to the present. Proceedings of all annual and special town meetings are recorded and filed by the Town Clerk. Other duties are as follows: issuance of dog licenses for dogs 6 months of age and older; issuance of marriage licenses and civil union licenses; issue temporary motor vehicle renewals; serves as presiding officer at all elections; handles petitions for candidates and articles on the town and school ballots; orders ballots; schedules election workers; handles absentee ballots; updates voter checklists and oversees tallying of votes. The Town Clerk serves as the Clerk of the Board of Civil Authority and Board of Abatement.

The following figures are based on amounts from July 2011 – June 2012

RECIEPTS

Dog Licenses	\$	8,544.00
Marriage Licenses 116 sold at \$45.00		5,220.00
Town Clerk Fees		86,643.10
Restoration & Digital Imaging of Records		44,504.00
Motor Vehicle Renewal		1,335.00

TOTAL RECEIPTS \$ 146,246.10

NET INCOME FROM THE TOWN CLERK’S OFFICE:

\$ 138,370.10

DISBURSEMENTS

Pd. To VT State Treasurer for 116 Marriage Licenses @ \$35.00 ea.	\$	4,060.00
Pd. To VT State Treasurer for 954 Dog Licenses @ \$4.00 ea.	\$	3,816.00

TOTAL DISBURSEMENTS \$ 7,876.00

I hereby certify that the foregoing is a true record of fees collected by the Town Clerk’s Office and paid to the Town Treasurer.
Mary E. (Beth) Hill, Town Clerk

BOARD OF CIVIL AUTHORITY

The Board of Civil Authority has a total of 23 members, which include 15 Justices of the Peace, the 7 Selectmen, and the Town Clerk. The Board of Civil Authority has charge of the conduct of elections, maintains and updates the voter checklist, meets to consider property appraisal appeals from taxpayers who are aggrieved by a decision of the Listers, and serves as the Board of Abatement.

The Annual School and Town Australian balloting was held Tuesday, March 6, 2012 from 7 AM to 7 PM in the Hanley Gym at Hartford High School. The Annual School and Town Business Meeting was held on April 9, 2012 at 7 PM in the Hanley Gym at Hartford High School.

There were 28 tax appeal requests before the Board of Civil Authority in 2012 with 27 granted and 1 denied. Abatement hearings were held on December 12, 2012. The board heard 8 requests and granted 8 abatements and denied 0.

Rachael G. Brown, Chairperson

VERMONT 2-1-1 is a simple number to dial for information about health and human service organizations in your community. At Vermont 2-1-1, callers will speak with a real person every time to problem solve and refer callers from throughout Vermont to government programs, community-based organizations, support groups, and other local resources. Dialing 2-1-1 is:

- A local call from anywhere in Vermont for accurate updated information about community resources.
- Confidential telephone assistance 24 hours a day, 7 days a week.
- Live translation services for 170 languages.
- Access for persons who have special needs.
- Ability to transfer emergency calls to 9-1-1.

HARTFORD COMMUNITY RESTORATIVE JUSTICE CENTER

The Hartford Community Restorative Justice Center works in partnership with the community to provide programs and services aimed at reducing crime and resolving conflict in the Town of Hartford. These programs include:

- *Reparative Probation.* Offenders, referred through the court system, are required to meet with a panel of community volunteers and any victims of their crime. Through this restorative process, offenders learn how victims and the community have been affected by their behavior and are held accountable for their actions.
- *Community Mediation and Conferencing.* Disputes between neighbors, within families, in the workplace, and between landlords and tenants may be referred to our office for conflict resolution services. Cases have been referred to us by the Hartford Police, State's Attorneys' Office, community members and town officials.
- *Offender Reentry.* Our restorative reentry program works with offenders who are returning from jail to their hometown of Hartford. Through our CoSA (Circle of Support and Accountability) program, 3-5 community volunteers meet weekly with an offender to increase the offender's chance of successful community reintegration, which has been shown to lead to lower recidivism rates and improved community safety.
- *Suspended Fine Program.* The Hartford and Springfield Community Justice Centers, in collaboration with the Windsor County State's Attorney, have developed the Windsor County Suspended Fine Program. Recognizing the value of adding a rehabilitative component to "fine only" sentences, the court will suspend a portion of an imposed fine for those who successfully complete restorative justice programming. Those who are offered this program, and choose to participate, may meet with our Reparative Panel for life skills assessment and completion of a Reparative Agreement. In return for successful completion, a portion of their fine is waived.
- *Volunteer Recruitment and Training.* We rely entirely on local community volunteers for our panels, conference facilitators and CoSA members. In return, we provide training in restorative principles and practices, many volunteer opportunities, and a chance to be part of this very exciting and rewarding work!

Martha McLafferty, Director

Lynn Jacobs, Reentry Coordinator

PARKS AND RECREATION

I am proud to report that the Parks and Recreation Department is a national agency accredited department through the National Parks and Recreation Association's, Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation program. The Town of Hartford Parks and Recreation Department is one of only New England Town to receive the award of National Agency Accreditation. CAPRA reviews best practices of parks and recreation departments' operations, management and service to the community. The process of accreditation is an extensive undertaking that requires park and recreation agencies to respond to 144 standards representing elements of effective and efficient agency operations. The department earned its initial accreditation in 2004 and 5 year accreditation in 2009 and will be up for the ten year accreditation review in 2014.

The vision of the Hartford Parks & Recreation Department is:

Something for Everyone – Where the citizens of Hartford and surrounding communities recognize the vital necessity of recreation through diverse programs that reach all, regardless of age, gender, race and economic backgrounds. A department that cooperates with all community groups to bring a variety of recreation opportunities to the citizens of Hartford. The parks and facilities are maintained at the highest quality and improved on a regular basis to meet the future needs of the community.

The mission of the Hartford Parks & Recreation Department is: To serve the needs of the community through quality parks and facilities and by offering lifelong learning through recreational and cultural programs.

We are appreciative to all the volunteers who have given their time and energy to our community. The Parks and Recreation Commission continue to provide guidance in the development of programs and park related parks.

The Department serves a wide range of the community members. Program offerings range from community special events (Kids Ice Fishing Derby, Glory Days of the RR Festival, Thanksgiving Skate, Annual Fireworks Display and Shakespeare in the Park), community concerts, youth and adult sports, cultural activities and programs that promote healthy lifestyles and sustainable parks.

We are please to assure that all community members are given the opportunity to participate in our programs, as well as, take advantage of the 13 parks located throughout the five villages. It is anticipated that Clifford Park will reopen in 2013 after the renovations are completed from the Tropical Storm Irene.

The department staff welcomes and encourages citizen input to enhance the program offerings and park & facility usage. A comprehensive 2012 Parks and Recreation Department annual report will be available after January 31, 2013

Respectfully submitted,



Tad Nunez, M.Ed., CPRP
Director



LISTERS' AND ASSESSOR'S REPORT

The real estate market continues to be adversely effected by the uncertain economic climate. However, there appears to be fewer foreclosures and distress/short sales than at this time last year. While the Upper Valley area has not experienced the dramatic real estate collapse seen in other parts of the country, the overall economic instability and lack of consumer confidence has had an effect on sale prices and marketing times.

Since 2007, we have been tracking sale prices as compared with the assessments. After the 2009-2011 market down turn, the sales activity does appear to be increasing, but slowly. Since the town-wide revaluation in 2007, property values within the town have declined 10%-15%. While an overall reduction in the assessments could be made, this would likely result in a corresponding increase in the tax rate. Therefore, our goal at this point is to maintain equity throughout the town, so that each property owner is paying their fair share of taxes.

We are continuing our neighborhood inspections on an annual basis to correct errors and reflect property changes. We are also checking to make sure that data from our old assessment software converted accurately to the new system during the Town-wide revaluation in 2007. This past summer and fall we inspected properties located within the Quechee Lakes subdivision, which completes the full 5-year-cycle since the 2007 reappraisal.

In mid to late May, all property owners with assessment changes will be notified by mail of their new assessments. Any questions about any changes should be directed to the Listers' Office. The change notices will include details on the grievance (appeal) process. We do not yet know the dates for grievance hearings, but if you contact our office, we can put your name on a list to be notified of the dates, typically the beginning of June.

With the institution of the Statewide Education Property Tax in 2004, residents who own and occupy their home have been required to file a Homestead Declaration Form (HS-131) to receive the Homestead Tax rate on their property. For the past two years, annual filing was necessary only if there was a change in the Homestead status. **Beginning this year (2013), taxpayers must again file annually to receive the Homestead Tax Rate. This can be done with your Income Tax Return or on-line at <http://www.state.vt.us/tax/>. Note that the new Homestead Declaration Form will be designated as HS-122. If you qualify as a resident and do not file, you will not be eligible to receive a Property Tax Adjustment (State Credit) in 2014.**

We welcome any questions or concerns regarding assessments. All current property assessment data and tax maps are located in our office on the second floor of the Municipal Building. If for any reason you have difficulty getting up the stairs, you may ask any of the first floor employees to contact our office and we will come down to assist you. Our assessment information is also available through the VISION website at <http://data.visionappraisal.com/hartfordvt/DEFAULT.asp>. If for any reason you do not want your assessment information displayed on the website, you must notify us in writing.

Listers

Emile Grondin
Theresa Chesbro
Charles Jameson , Jr.

Assessor

Clarissa Holmes

FIRE DEPARTMENT

It is hard to believe that another year has passed and it is time to draft this annual report once again! It seems that each year passes more quickly and the changes within the Department continue as well. One thing that does not change however is the dedication and commitment of the great staff. We are fortunate to have many long serving employees who work each day to make this community a safer place to live. The following is a brief recap of some of the prominent changes that have occurred during the last year.

Personnel Changes

This year saw the retirement of Captain William Lewis after 37 years of service. Willie's career began at the old station on Bridge Street and the changes that he witnessed are too numerous to mention. One thing that stayed the same is Willie's devotion to the Town and the Department. He could always be counted on to get the job done and never faced a task he could not complete. His retirement has created a void, but we wish him the best of luck.



The Department hired Charles "Jack" Hedges as a new career Firefighter/EMT. Jack was a member of the Springfield NH Fire Department and currently is a member of the New Hampshire National Guard. Welcome Jack! The Department also added two new call firefighters; Jay Moody and Jon Wilkinson. Jay is a Hartford native with strong ties to the community and department. Jon is relatively new to the fire service but is extremely eager to learn.

Firefighter Keith Morse successfully completed the paramedic program and is now practicing at this advanced level. The paramedic course takes almost two years to complete and is extremely difficult. The Department currently has six paramedics with a goal of eight. Congratulations Keith!

Infrastructure Improvements

The Department continues to make minor improvements to our infrastructure to ensure its long term effectiveness. This year we installed new flooring in the kitchen at Station 1 and paved the parking lot at the Quechee Station. The paved parking lot, new lawn area and fencing make the Station much more attractive. The department also installed a new sign on the Public Safety Building. This one replaces the old sign that had fallen into disrepair.

Through the use of grant funds acquired by the Planning Department we were able to install a PV solar system on the roof of the Public Safety Facility. The system generates power that is sold back to the grid and thereby reduces our electric bill.

Equipment Acquisition

In February the Department took delivery of a new ambulance. Currently we operate two ambulances and follow a replacement schedule of one unit every four years. These ambulances are very busy and having a properly funded capital replacement account allows us to maintain an effective fleet of apparatus.

The Department has also installed a new radio system which meets the Federal requirements for narrow banding as well as a new records management system to track all facets of the department. Both of these systems improve our capabilities and will serve us for years to come.

In closing I would like to thank the citizens of our community, the Board of Selectmen, and the Town Manager for their support over the past year. I would also thank the members of the Department for their continued hard work and dedication. This group of employees has a "can do" attitude and strives to deliver the best services possible to the citizens. I am fortunate; they make this job easier!

Respectfully Submitted
Steven A. Locke, CFO, EFO
Fire Chief



The Town of Hartford now utilizes CodeRED Emergency Notification System

The CodeRED system provides emergency dispatchers and officials the ability to quickly deliver messages to targeted areas of the community or the entire Town!

Such systems are only as good as the telephone number database supporting them. "If your phone number is not in the database, you will not be called." One of the reasons the CodeRED system was selected is it gives individuals and businesses the ability to add their own phone numbers directly into the system's database; this is an extremely important feature.

No one should automatically assume his or her phone number is included. It is urged that all individuals and businesses to log onto the Town of Hartford website, <http://www.hartford-vt.org/>, and follow the link to the "CodeRED Community Notification Enrollment" page. Those without Internet access may call Scott Smith, Director of the Emergency Communications Center at 802-280-1001, Monday through Friday, (7AM-3PM) to supply their information. Required information includes first and last name, street address (physical address, no P.O. boxes), city, state, zip code, and primary phone number, additional phone numbers can be entered as well. The data collected will only be used for emergency notification purposes.

Questions should be directed to Scott Smith, Director, Emergency Communications Center at 280-1001.




CODE RED

Keeping citizens informed.

USES

The CodeRED® system will be used to send critical communications, from evacuation notices to missing child alerts.

CALLER ID

When you see the following displayed, you will know the call is from us. If you would like to hear the last message delivered to your phone, simply dial the number back.

- **EMERGENCY NOTIFICATIONS**
1-866-419-5000 or Emergency Comm
- **GENERAL NOTIFICATIONS**
1-855-969-4636 or ECN Community

PRIVACY

Your contact information remains private and will only be used for community notifications.

JOIN OUR DATABASE

To make sure you receive notifications, please register at **enter Community URL.**

CodeRED® is a trademark of Emergency Communications Network, LLC. Copyright©. All rights reserved.

POLICE DEPARTMENT

I would like to introduce four new police officers; Daniel Solomita, Christopher Aher, Logan Scelza, Sean Fernandes. Officer Aher is an experienced officer who returns to his home-town from Watertown, New York. Officers Tarbell, Solomita and Scelza are recent graduates of the Vermont Police Academy. Officer Fernandes will start his 19 weeks of basic training in February 2013.

The Hartford Dispatch (Communications) Center has become a separate entity/division from the police department and is now under the command of Scott Smith, Director of Communications. The method of making calls to the Police Department has not changed; 295-9425 for non-emergency calls, and 9-1-1 for emergency needs.

On April 30, 2012 Chief Glenn W. Cutting retired after 6 years of committed, dedicated and loyal service. Chief Cutting brought the Hartford Police Department to a higher standard of professionalism, performance and service to the community. He was able to accomplish many goals with an additional \$1,097,498 awarded him in state and federal grants. Grant monies were used to purchase a four-wheel drive vehicle, upgrade electronic equipment in all police cruisers; mobile data terminals, cruiser video recording systems, body video cameras worn by all officers, and computers to mention a few. The monies also allowed for additional hours in drug investigations/enforcement, speed enforcement; click it or ticket, and drunk driving enforcement. We were also able to purchase a speed cart that helps reduce speed violations while recording a variety of data that we then analyze to enhance our speed enforcement. Monies also allowed us to upgrade to a digital radio system. Chief Cutting enrolled the supervisory staff into leadership and supervisory training, and implemented a new hiring process that now includes polygraph examination, and oral boards that includes citizens as panel members. Officers continue to get specialized training in a variety of subject matter. We also have now in place an Active Shooter Program for school and work places. It is clear that Chief Cutting advanced and improved the Hartford Police Department immensely during his tenure; we thank him and wish him (and Jill) a long and pleasurable retirement.

Since establishing our Facebook page and using it to publish our police log, day to day events, missing/found animals, and dialogue in general. It has enabled us to quickly share public safety matters with the public and in many instances have been able to reunite found pets with their owner. We're finding it to be a very effective tool, and very community friendly.

We have signed on with CALEA (Commission on Accreditation for Law Enforcement Agencies); in short, CALEA presents a blueprint that promotes and strengthens accountability, both within the agency and the community, through a continuum of standards that clearly define authority, performance and responsibilities.

We will continue to promote many of our established programs and will continue to seek input from officers and the community for ways to improve and provide the very best service to the citizens of the Town of Hartford. We will continue to strive to make our roads safe, and target those who choose to deal drugs in our town. We've been attending training sessions addressing internet crimes against children, and learning how to investigate and enforce computer crime.

Our school resource officer continues to work hard and establish a good relationship with students and faculty. Her presence and interaction is effective and worthy. Officer Adams' hard work coordinating events for the Youth Safety Fair in May made it another successful year. Generous donations and support from our area businesses are not only greatly appreciated, but are huge contributors to the success of this annual event; and of course, attendance of many finalizes its success and accomplishes the purpose and goal in sharing safety issues with as many of our youths as we can.

I want to especially thank the officers of the Hartford Police Department for the fine job they do, and for their devotion. Hartford officers strive to keep the Town of Hartford a safe place to raise a family. I'll also take a moment to thank the family of each officer for adapting to the absences of their loved ones during day to day events, special occasions and celebrations. It is not an easy life, but your support doesn't go unnoticed and is greatly appreciated.

The police department greatly appreciates the trust and support it has received from our citizens.

Our thoughts and prayers remain with the McCoy family.

Leonard J. Roberts
Interim Chief of Police

DEPARTMENT OF PUBLIC WORKS

Highway Division

The Highway Division is responsible for the maintenance of 140 miles of gravel and paved roads. This past summer the division replaced culverts and paved the following roads: Birchwood Drive, Christian Street, Connecticut River Road, Half Penny Road, Old Quechee Road, Pomfret Road, Quechee Main Street, Quechee - West Hartford Road, Reservoir Road, Safford Road, Saunders Avenue, Sykes Mountain Avenue, Third Avenue, Walsh Avenue and Willard Road. Sidewalk replacements were also completed this year to include work on South Main Street, Norwich Avenue and a new connection was made on Route 5 adjacent to Hewitt Street.

The division has completed most of the major repairs from Tropical Storm Irene. The biggest challenge was completing design and construction of the Quechee Covered Bridge. Following the successful new Quechee bridge bond vote at the March 2012 Town meeting, the Town hired Dubois& King to design the new structure. Miller Construction was awarded the construction bid for replacement of the bridge which opened December 29, 2012. Completion of the final grading and bridge approach paving will occur in the spring of 2013. During the summer of 2013 we will also replace the approach apron to the West Hartford Bridge and armor several areas along Quechee Main Street that require rip-rap on the slopes.



The Town also completed the last hurdle allowing the advertisement for construction of the replacement of the Bridge Street Underpass Bridge. This unique project is Town managed but is funded with 100% State and Federal funding. Construction will commence the summer of 2013.

The Town is in the process of replacing the decorative lights in White River, Wilder and Hartford villages with LED retrofit units.

The Town continues to replace equipment per the highway department capital equipment replacement plan. This year's equipment replacement included the trade and purchase of a loader and a vehicle lift that allows us to service the fire department vehicles and public works dump trucks.

Solid Waste Facility

The Town of Hartford operates a Solid Waste/Recycling Transfer Center at the site of the former Town landfill at 2590 North Hartland Road that sits on about 19 acres of property. The facility includes a Construction and Demolition (C&D) facility. The five villages in the Town of Hartford (Hartford, Quechee, White River Junction, Wilder and West Hartford) are eligible to use the facility. The facility is also used by the ten towns who are members of the Greater Upper Valley Solid Waste Management District (GUVSWMD). Several towns from New Hampshire are allowed to use the construction and demolition area.

The entire facility is operated under enterprise fund accounting rules which means that the facility has to be sustained by user fees and permits. General fund tax dollars do not fund the facility. The facility also administers the residential curbside recycling program that is supported by general fund taxes. This year the curbside recycling program went to zero sort operations which allows residents to mix all accepted recycling in the same curbside container.

Beneficial reuse opportunities exist on site at the transfer station beyond traditional recycling. The Town leases space to the Good Buy Store which is operated by SEVCA. SEVCA is a non-profit organization that takes in donations and resells them at a reduced price. This organization helps us reduce the amount of material being sent to the landfill by accepting clothing, shoes, furniture, and household items.

A summary of total tonnage handled for Hartford during the fiscal year ending June 30, 2012 is listed below:

	Total Tons	Estimated Hartford Municipal
Solid Waste (compacted & bulky)	1400	1100
Construction & Demolition debris	2100	1700
Recycled material at the center	1100	880
Curbside recycling	600	600
Electronics(TV/computers/cell phones)	60	

Hartford’s electronics recycling program accepts most electronics at no charge as part of a State funded program. Electronics recycling increased from 28 tons last year to a record high of 60 tons this year. Recycling revenues increased significantly this year due to better recycling practices and a change in vendors.

We are required by permit to hold two household hazardous waste (HHW) day events every year. HHW events are open to residents of Hartford and GUVSWMD residents. Held during summer months, Town staff participates in one event on site and a second event is held at one of the District Towns.

The Town has solicited turnkey proposals to install and operate solar photo voltaic (power generation) panels on the site of the capped landfill. The power will be sold to GMP for use at the Solid Waste and other Town facilities. While still in the proposal phase, this net metering project will result in reduced power costs at Town facilities.

The solid waste complex houses an Education Building, Recycling Building, Scale House, HHW Building and the Administrative office. Staffing is provided by a supervisor, 2 full time attendants, an administrative assistant and 2 part time attendants. The facility hours of operation are Monday through Saturday 8:00 a.m. to 4:00 p.m. We encourage individuals with questions to contact the facility directly at 802-295-5740.

Wastewater Division

Two Wastewater Treatment Facilities (WWTF) serve the Town of Hartford. The White River Junction WWTF is a 1.215 MGD (million gallons a day) permitted facility that services the Villages of Hartford, White River Junction and Wilder. The Quechee WWTF is a 0.475 MGD permitted plant and serves the Village of Quechee.

The Quechee wastewater facility upgrade was completed in the spring of 2011 and the White River Junction upgrade is nearly complete as of November 2012.

The comprehensive sewer collection preventative maintenance program continued this summer and again this fall with the cleaning and TV inspection of wastewater collection lines in both the White River Junction and Quechee service areas. Sewer lines are cleaned using high velocity combination cleaning truck which utilizes high pressure water and a vacuum to remove debris from the lines. A percentage of the lines were TV inspected using a motorized camera to “crawl” in the wastewater lines to identify potential defective sections of pipe.

The five operators at the White River Junction WWTF not only maintain the treatment facility but also maintain the 10 wastewater pump stations and approximately 31 miles of wastewater collection lines, 500 manholes, and respond to emergency calls as needed. The White River Junction WWTF treated over 256 million gallons of wastewater during 2012 with an average daily flow of 703,340 gallons a day.

The three operators at the Quechee WWTF maintain their treatment facility and 11 pump stations, 24 leach fields, approximately 51 miles of wastewater collection lines, approximately 840 manholes and also respond to emergency calls as needed. The Quechee WWTF treated over 55 million gallons of wastewater during 2012 with an average daily flow of 151,405 gallons a day and provided additional treatment of a similar amount of wastewater through the 24 leach fields.

All the operators maintain wastewater treatment licenses with the State and attend training to stay current with State and Federal regulations, new technologies, and maintain continuing education hours for license renewal.

Water Division

The Town of Hartford Water Department operates and maintains two water systems that provide safe, quality drinking water to approximately 75% of the residents of Hartford. The Hartford System, which serves White River Junction, Wilder, and Hartford Village, is comprised of two “gravel pack” wells with a total pump capacity of over 1,500-gallons per minute, two storage tanks totaling 2.5-million gallons of water, many miles of distribution lines ranging from ¾” to 16” in diameter, over 250 fire hydrants, and a water treatment facility for manganese removal.

The water quality from the two Hartford wells is excellent; however the water does contain excessive amounts of manganese which are removed through a water filtration plant. Like iron and hardness, manganese is common in ground water and not considered to be a health risk. However, in excess of as little as 0.05 ppm (parts per million) manganese can be a nuisance, causing staining of plumbing fixtures. In 2012, approximately 278.5 million gallons (761,131 gpd) of water were processed through the Wilder Water Treatment Plant with consistent readings of between zero and 0.02 ppm of manganese in the water entering the distribution system. In addition to the manganese removal process, very small amounts of sodium hypochlorite (bleach) is used to maintain chlorine residual in the distribution system.

The Quechee System consists of one “gravel pack” well with a pump capacity of 620-gallons per minute, four storage tanks totaling 300,000-gallons of water, many miles of distribution lines ranging from ¾” to 8” in diameter, three booster pump stations, and approximately 80 fire hydrants. Nearly 57 million gallons (155,774 gpd) of water was pumped from the Quechee well in 2012. The only treatment required is a small amount of sodium hypochlorite (chlorine bleach) used to maintain chlorine residual in the distribution system.

In addition to monthly bacteria samples, both systems are tested for over eighty contaminants. Based on sample results, the water quality in both systems exceeds all state and federal standards.

Four water system operators operate and maintain both these extensive systems. All must be certified by the State of Vermont and are required to complete additional education and training “contact hours” to maintain their certifications. In addition to the daily routine duties, department personnel responded to over 550 service calls ranging from out of cycle meter readings to late night emergency water leak repairs.

Richard Menge, P.E., Director of Public Works

DEPARTMENT OF PLANNING & DEVELOPMENT SERVICES

Established in 1990, the Department of Planning & Development Services' mission is to provide efficient, supportive, and professional assistance and service to the Hartford community regarding planning, zoning, community development, housing, economic development, historic preservation, conservation, transportation and energy, while preserving the character and uniqueness of Hartford. The Department accomplishes this by providing technical and general staff assistance to individual citizens, building and zoning permit applicants, and various commissions and community groups; analyzing and revising regulations; encouraging and supporting citizen participation; planning and designing for future development in Hartford; and providing a pro-active and supportive atmosphere which fosters growth while maintaining the character and vitality of Hartford.

A major part of the Department's work in Fiscal Year (FY) 2011-2012 focused on assisting property owners in recovery from Tropical Storm Irene. This included identifying needs, providing information and referrals for assistance, and guidance through the local, state and federal review and permitting processes. Staff also spent significant time assembling applications for the Federal Hazard Mitigation Grant Program to buy-out properties in the 100-year flood zone that were substantially damaged. Another major accomplishment of the Department this past fiscal year, supported by the Hartford Development Corporation, was state approval of a Tax Increment Financing (TIF) District for downtown White River Junction in October 2011, with voter approval in March 2012. Also, a town-wide PACE District was established with the support of the Hartford Energy Commission that will make financing available to eligible residential property owners pursuing energy related improvements to their homes. (For more information on TIF and PACE, go to the Planning and Development page of the Town website www.hartford-vt.org.)

Other major department activities included obtaining state approval of Quechee as a Vermont designated Village Center; implementing portions of the WRJ Revitalization Plan, including installation of a bus shelter and sidewalk on South Main

Street, sidewalks along North Main Street, and reconstruction of Railroad Row, South Main Street parking lot and Gates Street extension. Work continued on revisions to Town Subdivision Regulations, design of the Sykes Mountain Avenue and Route 5 sidewalk improvement project under two Federal Enhancement grants, and semi-annual parking survey/analysis for Downtown White River Junction.

The Department continues to work with other development and business related groups, such as the Green Mountain Economic Development Corporation, the Hartford Development Corporation, and the Hartford Area Chamber of Commerce to promote, support and assist Hartford businesses. The Department staffs a number of appointed and volunteer commissions, boards and committees, including the Planning Commission, Zoning Board of Adjustment, Conservation Commission, Historic Preservation Commission, Energy Commission and WRJ Design Review Committee. Staff also acts as the Town's liaison to the Hartford Business Revolving Loan Fund Committee, Two Rivers-Ottawaquechee Planning Commission and a number of local, regional and state organizations dealing with planning, economic development, housing, historic preservation, conservation, transportation, energy and community development.

Throughout town, private development projects continued. A review of the zoning approvals from July 2011 through June 2012 shows that the Town continues to have modest growth in light of the recession. At least 10 new businesses opened in Hartford, and 8 existing Hartford businesses expanded or relocated. Of the 10 new businesses, 6 used existing space involving alterations, and 4 started a business in the home. Of the 8 existing businesses, 1 expanded, 5 added additions to existing buildings, and 2 relocated to existing commercial space. Since not all new businesses need a zoning permit (it is possible to operate under an existing zoning permit), it is likely additional businesses located in Hartford that we are unaware of, particularly those involving office space. Significant projects that were initiated and/or completed include: a 600 square foot addition to Jasmine Auto; a new veterinarian Clinic in Wilder; relocation of United Rentals from Lebanon to Olcott Park in Wilder; and redevelopment of the Saturn dealership as a Ryder Truck rental and maintenance facility.

Highlights of Other Department Accomplishments - July 2011 to June 2012.

- Completed installation of a photovoltaic system on the Hartford Emergency Services Building.
- Completed application for construction of the last leg of sidewalk on Sykes Mt Ave.
- Updated the Town Master Plan.
- Completed the Terraces Neighborhood Historic District Nomination to the National Register of Historic Places.
- Completed the Agricultural Oral History Project.
- Assisted the Department of Public Works with preparation of the Transportation Ordinance .
- Conducted parking surveys in Downtown White River Junction.
- Hired a consultant to develop Bicycle/Pedestrian alternatives and hold community meetings for Route 5 around I-91 Exit 11.
- Hired a consultant to develop Bicycle/Pedestrian alternatives and hold community meetings for Christian Street/Bugbee Street.
- Applied to VTrans for bike racks for municipal facilities & parks.
- Reviewed and processed 255 zoning permit applications,
- Reviewed and prepared reports on 29 applications for Planning Commission and 25 applications for Zoning Board of Adjustments, and 37 Administrative Amendments to existing site plans and/or conditional use permits in lieu of public hearings.
- Addressed 36 Zoning Regulations violations.
- Worked on appeals of decisions by the Zoning Administrator, Planning Commission and Zoning Board of Adjustment.

There also are a number of new or multi-year department initiatives which will continue in FY2012-2013.

I also would like to take this opportunity to thank department staff, Jo-Ann Ells (Zoning Administrator), Matt Osborn (Planner), and Brenda Lamphere (Administrative Assistant), and the volunteer members of our various Boards, Commissions and Committees whose dedication and professionalism make it possible for this department to fulfill its mission and provide quality service to the Hartford community.

Lori Hirshfield, Director, Department of Planning and Development Services

Zoning/Building Permits

A zoning permit is required prior to any land development in the Town of Hartford. Land development is defined as “the division of a parcel into two or more parcels; the construction, reconstruction, conversion, structural alteration, relocation or enlargement of any building or structures; excavation in excess of 20 cubic yards of material per year or filling in excess of 200 cubic yards per year; any change in use of any building or other structure, or land, or extension of prior use.”

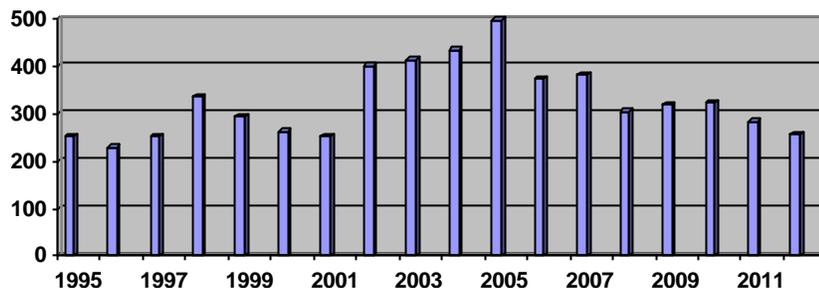
Upon submittal of a zoning permit application, the Zoning Administrator will determine if any further information and reviews are necessary in order to approve the zoning permit. Once a complete zoning permit application is submitted, it is reviewed and a decision is rendered within 10 business days. The State of Vermont requires a fifteen-day appeal period once an application is approved before the permit is effective and issued. Once a zoning permit is issued, the applicant must start work within six months and be completed with the project within two years of the date of issue or the zoning permit will become null and void. One six-month extension to both time periods may be granted by the Planning Commission prior to the start or completion dates.

You can reach the planning staff at 295-3075 with any permitting questions.

Two hundred fifty-five (255) zoning permits were issued for fiscal year 2012. Following is a summary of permits issued over the past five years by category:

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
Administrative Change	48	46	45	53	37
Accessory Structure	38	41	49	35	46
Accessory Apartment	2	3	3	4	1
Agricultural	3	3	3	2	6
Commercial Addition/Alteration	8	13	15	27	13
Commercial Structure	13	7	4	7	2
Commercial Use	4	13	3	6	3
Design Review	3	4	18	4	1
Deck	31	33	35	33	31
Garage	17	11	16	14	19
Home Occupation/Business	3	6	8	8	4
Multi-family Dwelling	0	0	0	0	0
Planned Development	1	1	1	2	0
Planned Development Amd.	0	0	0	0	0
Pool	1	4	1	1	1
Residential Addition	58	64	43	34	46
Subdivision	14	9	12	11	7
Single Family Dwelling	14	11	8	4	9
Sign	19	30	38	21	13
Site Plan Amendment	22	16	15	7	11
Site Work	6	3	6	5	4
Two-Family Dwelling	0	1	1	5	1
Total	304	319	324	283	255

Zoning Permits 1995-2012



TOWN STATISTICS

Charted July 4, 1761 by King George III of England
 Town Offices, Municipal Building, White River Junction
 Town Fiscal Year Ends June 30th
 (Voted March 2, 1987 as provided by 24 VSA 1683C)
 Manager System Adopted September 9, 1940

VILLAGES

White River Junction	Hartford
West Hartford	Wilder
Quechee	

POPULATION U.S. CENSUS

1910	4,179	1970	6,477
1920	4,739	1980	7,963
1930	4,888	1990	9,404
1940	4,978	2000	10,366
1950	5,827	2010	9,952
1960	6,355		

GRAND LIST

<u>2011</u>	<u>2012</u>
\$13,803,023	\$13,733,686

TAX RATE

	2011-2012 Residential	2011-2012 Non-residential	2012-2013 Residential	2012-2013 Non-residential
School	1.3918	1.4434	1.3158	1.4320
Town General Fund	0.6979	0.6979	0.7295	0.7295
County	0.0088	0.0088	0.0030	0.0030
Local Agreement rate	0.0017	0.0017	0.0106	0.0106
Town Appropriation	<u>0.0110</u>	<u>0.0110</u>	<u>0.0017</u>	<u>0.0017</u>
Tax Rate	\$ 2.1112	\$2.1628	\$ 2.1112	\$2.1628

AREA

29,434 Acres or 45.98 Square Miles

ALTITUDE

U.S. Geological Survey Bench Mark South Side Boston & Maine R.R. Bridge abutment across Connecticut River at White River Junction, 370.63 ft.

ROAD MILEAGE

State Highway	45.525
State Aid Highway (Class I)	2.103
State Aid Highway (Class II)	19.635
Town Highways (Class III)	109.010
Town Highways (Class IV)	9.200
Legal Trail	<u>.070</u>
Total	185.543



*Report of the
Boards, Commissions
and Libraries
That Serve
Hartford*

BOARDS AND COMMISSIONS

ECFIBER

Hartford is a member of the East Central Vermont Community Fiber-Optic Network, a municipal joint venture of 22 towns plus the City of Montpelier. Its goal is to provide universal, high speed, fiber optic broadband to every resident, business and civic institution in the member towns. ECFiber made major progress this past year and 2013 promises accelerating growth.

Construction of Phases I and II has been completed, covering 42 miles in the towns of Barnard, Bethel, Royalton and the edge of Pomfret. As of the end of 2012, more than 300 customers were connected and are enjoying reliable symmetrical high-speed Internet service at 5, 10 or 20 Mbps, at their choice. ECFiber also offers customers Internet Protocol-based telephone service with unlimited long-distance throughout the US and Canada, and a comprehensive package of features. Additional customers in Phase I and II service area continue to subscribe. All work was done on budget and ECFiber is meeting its critical financial targets.

In 2012, ECFiber concluded an agreement with the Vermont Telecom Authority, under which ECFiber will be able to connect customers and feeder routes along the VTA's Orange County Fiber Connector which consists of 39 miles of fiber through Chelsea, Vershire, Thetford, Strafford and Sharon. ECFiber expects it will be able to access that fiber at no cost.

Also, during 2012, ECFiber held three rounds of investment financing through the sale of promissory notes to local investors. As a result, it has now raised over \$3 million in total, all of which is going into the construction of additional route miles and connection of customers along those routes. Additional investment closings are scheduled for 2013, with the next closing expected on April 1.

As a result of this recent activity, in 2013 the ECFiber network will reach additional customers in Chelsea, Norwich, Pomfret, Sharon, Strafford, Thetford, Tunbridge, Vershire, and Woodstock over an additional 50+ miles of fiber.

Once the network is fully built out, ECFiber profits will be shared among the towns in proportion to their network size. Hartford, which has more high speed internet options than most towns, will eventually have a fully built-out ECFiber network. This is likely to happen incrementally. It should be noted that a group of investors intent on bringing an ECFiber network to their neighborhood, for example, extending the ECFiber network in Pomfret to connect up the Quechee-West Hartford Road area, would be welcomed.

ECFiber Governing Board meetings are held on the second Tuesday of every month at 7 pm at Vermont Law School, Royalton. These meetings are open to the public. For further information, visit <http://www.ecfiber.net> or contact your local representative: F. X. Flinn (fxflinn@gmail.com)

HARTFORD TOWN AND SCHOOL MEETING COMMITTEE (HTSMC)

For the town meeting cycle of Winter 2012

Chair/F.X. Flinn, Vice-Chair/Bill Mann, Clerk/Susanne Abetti, Tammy Ladd, Luke Eastman

The HTSMC convened for the first time on June 6, 2012 and determined that its principal goals were to increase awareness about the Hartford Town Meeting process, increase the amount of information available to citizens, improve the quality of town meetings, and serve the town, school and town clerk by managing the process of developing calendars of events, planning meeting space and setup, creating meeting agendas and executing tasks related to the meetings such as PR work and speaker coordination.

By creating reminder postcards, road signs and posters, the HTSMC made certain the people knew 'when' to vote, 'how' to get registered, and 'where' to get information about the issues.

The HTSMC pioneered two new meetings as part of the overall Town Meeting



process: a Warrant Information Night in early January, in advance of the finalization of the warrant items and A Community Day on the Saturday before the Australian balloting for public hearings and candidate debates. The latter, which echoed the traditional Town Meeting, began with music by the Middle School Choir and included a lunch break provided by the Dothan Brook School PTO and baked goods by the Junior Class. The day also had a public hearing on the school renovation bond, presentations on TIF and PACE, and a freewheeling candidate debate in the form of a 'roundtable' type discussion led by the Town Moderator, Michael Kainen. The intent of the additional meetings offered citizens increased opportunity to engage in the Hartford Town Meeting Process.

The public is invited to attend HTSMC meetings which are held at 6:30 pm on the 3rd Monday of each month at the Coolidge Hotel. The schedule is on the town website.

HARTFORD CONSERVATION COMMISSION

The Hartford Conservation Commission (HCC) was established in 1990 to inventory natural resources, maintain and preserve natural areas, protect valuable wildlife habitat, monitor scenic areas and watershed areas, educate and increase awareness of conservation, and encourage recreation consistent with the preservation of the natural beauty of Hartford. 2012 Members of the HCC include Karen Douville, Jim Peters, Kevin French and Jon Bouton (chair). The HCC would like to thank former members Linda Wilson and Rebecca Dean for their valuable contributions. The HCC is seeking three new members; if interested, please contact Matt Osborn (295-3075) or mosborn@hartford-vt.org

During the 2012 fiscal year (7/1/2011 – 6/30/2012), the Hartford Conservation Commission:

- Managed the 423-acre Hartford Town Forest (HTF), the 21-acre Maanawaka Conservation Area
 - ✓ Completed a Wildlife Habitat Assessment of HTF and Hurricane Forest Wildlife Refuge (HRWF).
 - ✓ Organized a Trails Day event at HTF to maintain the trail system; worked to improve water bars.
 - ✓ Participated in developing the plans to remove Lower Hurricane Reservoir dam and construct a small conservation pond.
 - ✓ Installed new trail signs with maps in HTF.
- Outreach and education:
 - ✓ Published the HCC annual newsletter about native bees, how rivers work and flooding.
 - ✓ Updated conservation brochures; available at the Municipal Building and all village libraries and at: <http://www.hartford-vt.org/content/conservation/>
 - ✓ Presented an exhibit at Town Meeting that included the HCC newsletter and brochures.
 - ✓ Hosted a Forest Bird Habitat walk in the HTF with Ornithologist Steve Hagenbuch of the Vermont Chapter of the Audubon Society.
 - ✓ Held a Monarch Butterfly Tagging event at the Vermont Institute of Natural Science.
 - ✓ Led a Vernal Pool Educational Walk at the HTF.
 - ✓ Organized Hartford's Green-up Week event, which included an Irene clean-up of the White River and Ottauquechee Rivers. The event resulted in 369 volunteers collecting 600 bags of trash totaling 8 tons of materials.
 - ✓ Co-sponsored an Invasive Plant Identification and Removal Workshop with the Tree Board; removed Japanese Barberry from HFWR that was encroaching into the HTF.
 - ✓ Hosted a Wildlife Habitat Walk with Wildlife Biologist Allan Thompson at HTF.
 - ✓ Updated HTF Kiosk with photos of wildlife seen in the HTF and wildlife habitat information.
 - ✓ Led an Invasive Plant Walk in the HTF with Hartford Area Career Technology Center Forestry class.
 - ✓ Helped organize the replanting of Clifford Park's Riparian Buffer; 800 trees and shrubs were planted.
- Actively participated with the following town and regional groups:

Linking Lands Alliance, a ten-town network, whose current project is to work with landowners to evaluate wildlife

habitat and habitat connectivity between and through our towns.

- ✓ Hartford Parks and Recreation Department to work collaboratively on town properties.
- ✓ Hartford Tree Board to work together on invasive species and the annual newsletter.
- ✓ Hartford Energy Commission to work together on the annual newsletter.
- ✓ White River Partnership to foster watershed projects and tree plantings.
- ✓ Met with Ottauquechee Natural Resources Conservation District.
- ✓ Coordinated information on invasive plants and worked with the Ottauquechee Cooperative Invasive Species Management Area (OCISMA).

Thanks to all — we couldn't have done it without you! Green-Up Day, Trails Day, and the Clifford riparian tree planting volunteers; White River Partnership and Trout Unlimited volunteers; Northeast Waste Services; our Village librarians; and Judith Lombardi (Golden Acres Photography). We look forward to seeing you again this year!

HARTFORD HISTORIC PRESERVATION COMMISSION

During the past year ending June 30, 2012, the Hartford Historic Preservation Commission has undertaken the following preservation activities:

- Completed the **Agricultural Oral History Project** that consisted of twenty interviews of Hartford residents who either grew up or worked on a farm located within the Town of Hartford.
- Received a grant to update the **Historic Sites and Structures Survey** for Hartford, which will include over 400 previously unsurveyed properties.
- Prepared a preliminary inventory of properties to be included in the **Historic Sites and Structures Survey**.
- Applied to the Vermont Division for Historic Preservation and received a state historic marker for Route 14 commemorating the **1887 Hartford Railroad Disaster**.
- Participated in meetings to discuss the renovation of the **Hartford Municipal Building**.
- Participated in meetings on the future and disposition of the **West Hartford Library** building.
- Received a grant from the Mascoma Bank Foundation to produce four additional **historic district signs** to mark the entrances to the Town's National Register Historic Districts.
- Provided information on **cemetery preservation** to contractors working in Town Cemeteries.
- Submitted the **Terraces Historic District Nomination** to the Vermont Division for Historic Preservation and the National Register of Historic Places for the Terraces Neighborhood of White River Junction.
- Worked with the Hartford Historical Society to plan events celebrating **Hartford's 250th Anniversary**.
- Sponsored an event celebrating the 100th anniversary of the completion of the current **Quechee Gorge Bridge**, which is listed on the National Register of Historic Places.

The Commission assists individuals, businesses, and organizations in the preservation and appropriate reuse of historic structures within the Town. Hartford is one of thirteen Certified Local Governments (CLG) designated by the Vermont Division for Historic Preservation. As a CLG, Hartford is eligible for assistance and funding through the Division. Formed in February, 1993, the purpose of the Commission is to: create and maintain a system to survey and inventory historic properties within Hartford; review nominations of properties that are under consideration for nomination to the National Register of Historic Places; seek and prepare applications for funding for preservation activities; advise and assist individuals, Boards, and Commissions on matters relating to the preservation of historic resources; and perform additional responsibilities as required.

The Commission consists of a maximum of five members, each of whom serves a three-year term. Members are chosen for their interest, knowledge, or professional skills in the areas of history, architecture, archaeology, historic preservation, American studies, architectural history, anthropology, planning, or related subjects. Commission members include Susanne Walker Abetti, Robin Adair Logan, Pat Stark and, Jonathan Schechtman, Chair. There is currently a vacancy on the Commission. Contact Planner Matt Osborn at 295-3075 if you are interested in serving.

The Commission continues to encourage and assist in the preservation of the unique historic and architectural features in all of the five villages and outlying areas of the Town of Hartford. Citizens are urged to suggest potential preservation projects for future consideration to the Commission or its coordinator. Please contact Matt Osborn at 295-3075 or mosborn@hartford-vt.org.

ZONING BOARD OF ADJUSTMENT

The Hartford Zoning Board of Adjustment is authorized by the Vermont Planning and Development Act (Act 24 V.S.A., Chapter 117) and its bylaws, to receive, hear and render decisions on applications regarding appeals to decisions of the Zoning Administrative Officer, variances from area and dimensional requirements and conditional use applications as outlined in the statutes. The Zoning Board of Adjustment meets with the Planning Commission periodically to discuss zoning issues, participate in bylaw amendments and various planning activities related to zoning.

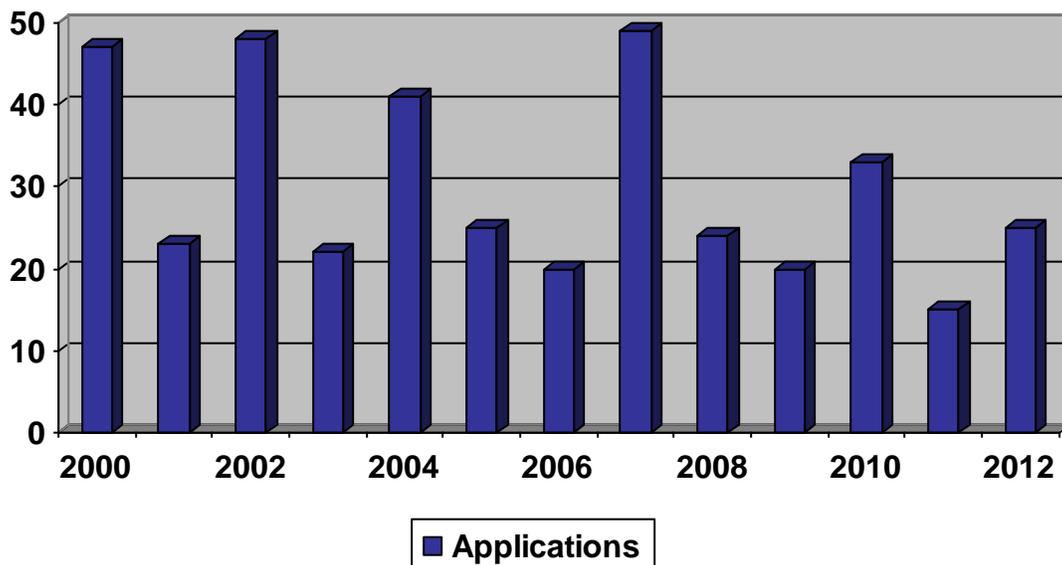
Zoning permits are required prior to the initiation of land development as defined in the Hartford Zoning Regulations. The Zoning Administrative Officer forwards applications for conditional use approval, setback waivers, variances and appeals to the Zoning Board of Adjustment. Findings of Fact and Conclusions of Law are written based on the specific circumstances of each case and review criteria established by the statutes. Applicants have the right to appeal adverse decisions of the Zoning Board of Adjustment to the Vermont Environmental Court.

Zoning Board of Adjustment applications increased from fifteen (15) in Fiscal Year 2011 to twenty five (25) in Fiscal Year 2012. These applications included two (2) Variances, six (6) Setback Waivers and seventeen (17) Conditional Uses. Some of these applications were related to reconstruction after Tropical Storm Irene.

Significant approvals included relocation of United Rentals from Lebanon to Wilder, 14,000 sq. ft. of new commercial space on the corner of Bridge Street and North Main Street, a 10,600 q. ft. addition to Listen Community Services on Maple Street, and redevelopment of an automotive dealership to a rental and maintenance facility for Ryder Truck.

In Fiscal Year 2013, the Board will complete work with the Planning Commission on a major update of the Subdivision Regulations. The Board would like to take this opportunity to encourage citizen participation in the process of revising these Regulations.

The Board is a five member quasi-judicial body. The Board members encourage residents to meet with them about land use issues in Hartford, as well as to attend Board meetings, hearings and workshops.



**FOR YOUR INFORMATION:
VERMONT STATE HOUSING AUTHORITY**

One Prospect Street
Montpelier, VT 05602-3556
www.vsha.org 802-828-3295 (Voice)
800-798-3118 (TTY)
800-820-5119 (Message line)
802-828-2111 (Fax)

VERMONT STATE WELCOME CENTER AT UNION STATION

*"I'm always glad to stop here" ...Montreal "Best rest area" ...Maine "Fabulous!" ...San Diego
"Beautiful place and great service" ... New Hampshire "Great Building!" Georgia
"Extremely clean and useful place" ...New York "Very helpful and knowledgeable" ...Quebec
"I love stopping here every day" ...Vermont "Good cheese!" ...Wisconsin Like it here!" ...Israel
"Nice Welcome Center" ...Switzerland "Love coming here!" ...Ontario "A return trip!" ...Scotland
"Friendly town!" ... Washington "What beautiful country!" ...Minnesota
"Very helpful with history of area" ...Colorado*

The White River Junction Welcome Center at Union Station operates under the ownership of the State of Vermont and management by the Town of Hartford. In September of 2011, it was restructured and since has welcomed thousands of visitors to our area from around the world. The Center is open seven days a week from 10AM to 5PM, year round offering information about area attractions, businesses, road conditions, lodging and dining. Children, both local residents and those traveling, enjoy the children's area with a toy train, trucks, books and puzzles. At the the Center visitors will find free WI-FI, maps, brochures and restrooms. We have Vermont- made gifts by local artisans, hot coffee and cold drinks, snacks, post cards, T-shirts and more.

Throughout the year, displays at the Center highlight many local attractions and dated events. The Welcome Center is home to the annual Hartford Vermont Polar Express holiday train sponsored by the White River Rotary Club. We participate in and promote many local events such as First Fridays and Glory Days. During our first year under the restructuring, visitor numbers have increased from approximately 15,000 at this time last year to more than 23,000 this year. We encourage displays by local business and non -profit members focusing on the immediate area.

Two part- time managers, Gayle Ottmann and Conni Campbell, support our hardworking and important volunteers, Charlotte Harvey, Peter Hughes and Carolyn Larmore and substitute volunteers, Marie Hemenway and Ed Janeway whose contribution of time and effort cannot be more appreciated. Thank you to the Windsor Country RSVP program for their help in filling the volunteer ranks and to other community and business members who support the Center. We are also most appreciative of the Hartford High Regional Resource Center's continued involvement with the Welcome Center. Through their program, students and their job coaches spend time at the Center during the school year assisting with brochure placement, inventory, general cleaning and office tasks.



GREEN MOUNTAIN ECONOMIC DEVELOPMENT CORPORATION

Green Mountain Economic Development Corporation (GMEDC) works in collaboration with 30 local communities to offer support for new, growing and relocating businesses. GMEDC exists to support value-added businesses with retention and expansion strategies, and regular visitations to targeted businesses in order to respond to their needs. GMEDC facilitates manufacturing, technology and business forums that focus on the issues and opportunities of the region's businesses. It utilizes the resources within the Department of Economic Development (DED) to assist with retention and expansion needs, providing rapid support to communities and businesses. GMEDC, together with the assistance of DED, works to find appropriate sites for businesses to locate and expand.

GMEDC assists businesses with financing, working collaboratively with the Vermont Economic Development Authority (VEDA) and other entities such as USDA – Rural Development. GMEDC also manages revolving loan funds to provide gap financing not met by private lenders and VEDA.

GMEDC works with DED to provide customized and confidential assistance to out-of-state companies that are interested in expanding or relocating to Vermont. Large and small businesses alike receive individualized attention on matters such as site location, finance options, training programs, tax incentives and more. Together with DED, GMEDC works to facilitate the management of permit processes for value-added businesses at the local, regional and state level.

GMEDC works with DED, Vermont Department of Labor, The Vermont Workforce Development Council and other partners to assist value-added businesses and their employees with advancing their workforce training needs through the Vermont Training Program, the Vermont Workforce Employment Training Fund and other state and federal programs. In addition, GMEDC assists the Workforce Investment Board (WIB), a community collaborative comprised of employers, educators, state agencies and other stakeholders to advance workforce education and training in the region.

GMEDC works collaboratively with the Regional Planning Commissions (RPCs) and with the municipalities to advance appropriate land use, transportation and programs that focus upon maintaining healthy and vibrant communities for Vermonters.

HARTFORD BUSINESS REVOLVING LOAN FUND (HBRLF)

The Town of Hartford received a Rural Development Grant from the State of Vermont in 1985 to assist Catamount Brewery with start-up funds to locate its facility within downtown White River Junction. Under the Grant, Catamount's repayments were earmarked to set up the Hartford Business Revolving Loan Fund (HBRLF). In 1994, an additional \$300,000 was secured from a Special Purpose Grant received through the assistance of Senator Patrick Leahy.

In 1986, the Hartford Board of Selectmen appointed the HBRLF Committee, who later adopted guidelines for the Fund. Currently there are four members on the Committee. Green Mountain Economic Development Corporation (GMEDC) administers the Fund, receives loan applications and presents the applications to the Committee. The HBRLF Committee then reviews the applications for potential job creation, determines credit worthiness, sets loan conditions and makes recommendations to the Board of Selectmen for loan approvals.

Generally, loans are made available to businesses in Hartford that need capital but find it difficult to secure bank financing, or to leverage bank financing. Currently the loan amounts are between \$20,000 and \$60,000 for terms of five to nine years.

Since loan approvals began in February 1990, HBRLF loans have been given to Hartford businesses totaling \$1,152,000.00, and have contributed toward a total of \$5,923,898.00 in financing for these businesses and their respective projects. Also the HBRLF has been responsible for creating 77 start-up jobs, retaining 130 jobs and creating 157 additional new jobs within Hartford. As of June 30, 2012, the HBRLF has loan receivables of \$176,523.39 with \$180,051.30 remaining to loan.

HBRLF lent \$40,000 to two businesses in the Town of Hartford that were heavily damaged by Tropical Storm Irene. Both businesses are up and running again.

Submitted by GMEDC on behalf of HBRLF.

PARKS AND RECREATION COMMISSION

On behalf of the Parks & Recreation Commission, it is with great pleasure I report to the community a few of the many successful accomplishments of the Park and Recreation Department.

The Hartford park system took a hard hit last August by Tropical Storm Irene. Many Hartford parks, and the much of town, were washed down the White River into and down the Connecticut River. The amount of hard work, dedication, passion, and love the people of Hartford displayed to the state was unbelievable. Once the rain had stopped the work began; and it didn't stop. Most of the parks are up and running and Clifford Park is almost there. This could not have happened without the leadership of the entire staff of the Parks and Recreation Department. With their guidance, the many volunteers of the town were directed to help in the spots that needed it the most.

We worked closely with the Park and Recreation Department to try and shore up any loose spots they might have had in their program offerings. Director, Tad Nunez sent notes to the Commission on a regular basis about the different programs and helped evaluate the programs. In the coming year we are working on streamlining our liaison program to increase the visibility and viability of the Commission. We have come together and are determined to make the Commission more available to the town's people by interjecting ourselves in more events.

We have also had a lot of turnover on the Commission this year. We lost some very knowledgeable members such as Scott Hausler. However, this showed that the people of Hartford are extraordinary; as we had a new members knocking down our doors to get on the Commission. We welcome Bonnie Fields, Chris Lowe and Eliza LeBrun as new members to the Commission. We're also very happy to have the following liaisons: high school student, Issia Dwyer; school board member, Eric Michaels and selectboard member, Sam Romano. I would like to thank Brandon Dyke, Karen Payne and Gene Soboleski fro their continued service on the Commission.

The Commission is looking forward to working with the Parks and Recreation Department to continue our quest to become more involved and visible in the community. We also want to thank all the members/employees of the Town of Hartford and the members of the community for all of their support and dedication.

Respectfully submitted,

Jeff Reed, Chair
Brandon Dyke
Karen Payne
Gene Soboleski
Chris Lowe
Bonnie Fields
Eliza LeBrun

TREE BOARD

Mission: To plant and maintain public trees and advocate for community tree stewardship

Goals:

- Finish the tree inventory
- Keep Tree City status
- Foster neighborhood and village pride
- Education of all citizens as to the value of trees.
- Keep up with current issues and problems.
- Partner with other state and local, and regional boards, commissions, and agencies
- Use tree inventory data to assist the Town of Hartford in managing the tree canopy

Achievements:

- Utilized a grant received in 2011, Hartford planted three trees on Main St. as you enter White River Junction
- Conducted three Tree Identification Walks.



- Partnered with the Conservation and Energy Commissions for insert to the Parks & Recreation Spring Program Guide

Citizen Education:

- Tree pruning information in Parks & Recreation Spring Program Guide
- Introduced Tree Steward Program in P&R Program Guide
- Arbor Day Tree and Shrub sale in conjunction with the Conservation Commission’s Green-up Day
- Maintained designation as Tree City USA
- Monitoring and maintenance of trees previously planted (watering, weeding, pruning)
- Participated in Stewardship of the Urban Landscape (SOUL) course
- Cooperated with the White River Partnership in riparian planting after “Irene”
- Cooperated with the town in planting trees donated by Branch Out Burlington after “Irene”

Meetings are every third Tuesday of the month and residents are invited to participate. Members: Diane Romano-Chair, Amalia Franceschi-Vice Chair, Clare Forseth-Secretary, Joanne Roth-Treasurer, Carole Haehnel, Brian Bare, Sarah Oertly

We thank Northern Nursery for their support.

Respectfully submitted, Diane Romano, Chair

**HARTFORD TREE WARDEN REPORT
2012 TREES PLANTED**

Public shade trees	
(Parks & Rec)	15
Riparian buffer restoration plantings	
(White River Partnership)	
Clifford Park	800
Lyman Point Park	120
Ratcliff Park	70
Total trees planted	1005
MAINTENANCE	
Trees removed	7
Trees pruned (Parks & Rec)	280
Trees protected	18
Total trees maintained	305
OTHER	
Field assessments	19



Respectfully submitted
James Goedkoop, Tree Warden

SISTER CITIES COMMISSION

The Sister Cities Commission met sporadically throughout 2012 calendar year. There were many fluctuations in membership and remaining members were frequently unavailable to make a quorum due to work limitations and health issues. Kristen Olmstead and Scott Johnson did not renew their positions on the board, and Joan Ponzoni joined the commission in the fall. The commission is currently open to new members and for the general public to come to our meetings.

To date, the commission has not yet established regular contact with a formal sister city. Contacts in India and Japan looked promising but eventually could not bring the appropriate leaders to the table.

Sister City Goals for 2013 are to establish a firm municipal partnership between Hartford, Vermont USA and one or two other cities. This international goal will lead to opportunities for city officials and citizens to experience and explore other cultures through exchange of school programs, sporting team, business through long-term community partnership, create an atmosphere which economic and community development can be implemented and strengthened, and create stimulating environments where communities can creatively learn, work and solve problems together through cultural, educational, municipal, business, professional and technical exchanges and projects. To this end, the commission will solicit 3 new cities, pursuing each equally until a firm and constant relationship seems likely. Inquiries have been made at the district level to prepare for potential student exchanges between Hartford schools and new international students. This commission will be pursuing more traditional western

style cities for exchange in the next year. It is our hope that one city in Quebec and two in Continental Europe will yield a secure and established relationship in 2013.

Respectfully submitted, Havah Armstrong, Chair; Brett Mayfield Vice-Chair, Joan Ponzoni, appointee

UPPER VALLEY RIVER SUBCOMMITTEE

This has been a year to increase connections, especially for our parent group, The Connecticut River Joint Commission. The other area of concentration is to review permits.

There are many groups concentrating on various rivers. Associations were formed with some and renewed with others. Connecticut River Joint commission (CRJC) is now sending an electronic update every two weeks to a growing list of partners. One of our partners, Connecticut River Watershed, now has two stewards: David Deen and Ron Rhodes, the newest steward. He came to Upper Valley River Subcommittee to talk about his work on culverts, bank stabilization, tree planting, and general water quality. New Hampshire changed its law covering the Connecticut River and all other protected rivers. All subcommittees reviewed the changes concerning permits. The Upper Valley River Subcommittee wrote a letter to realtors who at the time had listed riverfront property for sale and told them there were changes in the law regarding protected rivers. We sent a description of the changes along with the letter. Another educational opportunity was invasive species training held by New Hampshire Rivers Council. Upper Valley River Subcommittee is working on our own outreach plan. Don't be surprised to see Connecticut River material in a library near you.

Because of the changes in New Hampshire law, Upper Valley River Subcommittee formed a permit review subcommittee in order to more systematically and thoroughly review activity on the river. During each meeting we discuss one to three permits and give suggestions for making the plans more river friendly.

We have an opening on the subcommittee. If you like rivers, please put in an application.

Lynn Bohi

TWO RIVERS-OTTAUQUECHEE REGIONAL COMMISSION

TRORC is an association of thirty municipalities in east-central Vermont and is governed by a Board of Representatives appointed by each of our member towns. Our primary goals are to advocate for the needs of our member towns, and to articulate a vision for building a thriving regional economy while enhancing the region's quality of life. The Commission's staff provides technical services to local, state and federal levels of government and to the Region's non-profits and businesses. This year, TRORC provided the following services:

Technical Assistance

TRORC's staff helped revise numerous town plans, wrote zoning ordinances, and provided maps of public infrastructure to local and state officials. Additionally, TRORC's staff met with 1/3 of our communities for an enhanced consultation in which we reviewed their municipal plans for consistency with state and regional planning goals and policies. These meetings have resulted in the resolution of conflicts between local plans and state policy in a number of communities.

Emergency Management and Preparedness

After Tropical Storm Irene, TRORC's staff provided extensive support to our member towns in the form of map making for local and state officials. They also assisted towns through the FEMA Public Assistance application process and began coordinating the hazard mitigation home buyout program for the entire state. Throughout, TRORC has continued to convene regular meetings and emergency preparedness workshops for the Local Emergency Planning Committee #12 which is comprised of emergency responders and town officials, and has worked with towns on updating their Basic Emergency Operations Plan (BEOP).

Energy Efficiency and Conservation

In an effort to help save our towns money, TRORC collected energy use and cost data for all municipal buildings, streetlights, and vehicles. This data was combined with research on local alternative energy and efficiency opportunities, and presented with recommendations on how each town can save money and energy. Additionally, we developed a model energy chapter that our member towns can use in their Town Plans, and we supported existing Energy Committees, as well as the creation of new ones.

Working Landscape and Economic Development

TRORC wrote a Regional Forest Stewardship Plan and developed several GIS maps that illustrate forest characteristics across this region. Additionally, we fully updated our Comprehensive Economic Development Strategy which enables our member towns to seek grant funding from the Economic Development Administration for public infrastructure projects.

Transportation

Our Transportation Advisory Committee has discussed VTrans programs (project prioritization, park and ride municipal grants, transportation enhancement grants, high risk rural roads) and public transit. Our Orange/Windsor County Road Foreman meetings continue to discuss regulations, sign and culvert inventories, new town road and bridge standards, and Class 4 road legal issues.

We look forward to serving you in the future, and urge you to contact us if you have any questions.

Respectfully submitted,

Peter G. Gregory, AICP, Executive Director

William B. Emmons, III, Chairperson, Pomfret

HARTFORD HISTORICAL SOCIETY

The Hartford Historical Society, founded in 1987, is a non-profit, educational institution deriving its income from donations and membership dues from Town citizens and around 200 individuals and organizations in addition to its own fund-raising efforts. We welcome and encourage all Hartford residents and history enthusiasts to join. 2012 marks our 25th anniversary and we are pleased to be publishing a commemorative book on Hartford's 250th celebrations that took place throughout 2011. The book is a portrait of our town at an important point in its history, which we hope will not only be a celebration of our Vermont traditions but also a wonderful tool in teaching the importance of community, especially poignant in the year of Tropical Storm Irene. We are grateful to the Town of Hartford and the Hartford School District for their support of our publication as a record of our 2011 Semiquincentennial.

2012 programs included "George Houghton, Civil War Photographer" on April 11 by Donald Wickman, the History of Dewey's Mills in Quechee by Carol Dewey Davidson on June 13, the Latham Family of White River Junction on Sept. 12 by Judy Barwood, and a talk on Green Mountain Studios on November 14 by Kipp Miller. The second annual Abenaki Welcome Day was held at Lyman Point in August.

A Society Newsletter is published six times a year and includes articles of historic interest and reprints of articles from other publications as well as upcoming events. Our website, www.hartfordhistory.org, includes photographs, our events calendar, and links of interest. Rotating displays are regularly put up at the Bugbee Senior Center, Municipal Building and the Hartford, Quechee, Wilder and White River Junction Post Offices.

The Garipay House in Hartford Village features permanent displays of items from the town's history and a small reference library. Monthly meetings of the Board of Directors are held there, and Open Houses on first Tuesdays (May to Oct., 6 to 8 pm) and second Sundays (May to Sept., 1:30 to 4 pm).

Preservation maintenance and much-needed renovations at the Garipay House are continuing on a regular basis with the help of grants, preservation experts, and manpower from the Hartford Community Restorative Justice Center. In 2012 we had a complete building assessment with recommendations for improvements, installed new front and back porches, and restored a section of our leaking historic slate roof located on the northeast corner of the house. We did a lot of painting and landscaping to improve the building outside and in. Windows are being reglazed. We recently renovated and put in place a new office space that is fully staffed and functioning Mon.-Fri. from 8-12 noon to allow for our museum to be available to visitors, researchers and students on a regular basis. We are partnering with the schools to share our town's interesting and impressive history with our students as we carry on the momentum from celebrating our 250th anniversary of the chartering of our beloved Hartford.

The Genealogy Center, located in the Hartford Library, is open Mondays 12 to 6 pm and by appointment for research. The microfilm of the Landmark Newspaper is available for viewing during regular library hours. The Gen Center is run by Carole Haehnel, Director, with Mary Ann Devins, Genealogist.

With the Hartford Historic Preservation Commission, the Oral History Program is administered and maintained through this Society. We have over 60 tapes in the collection; however there have been many citizens who died before their stories could be recorded. If you have an interest in this project, please let the HHS or HHPC know.

The small office maintained in the Municipal Building allows easy access to the photograph and map collections as well as research materials for which we receive frequent inquiries. Much appreciation is extended to the Town of Hartford for the use of this space.

In celebration of our Semiquincentennial, we are offering \$250 Lifetime Memberships through June 2013 that include a copy of our 250th book. Please contact us if you would like to become a Lifetime Member.

The Hartford Historical Society is grateful to everyone who continues to support the society with their time and enthusiasm, their ideas and treasures, with a view towards making our rich shared history even more relevant to all the members of our community.

Susanne Abetti, President and Mary Nadeau, Chair

PLANNING COMMISSION

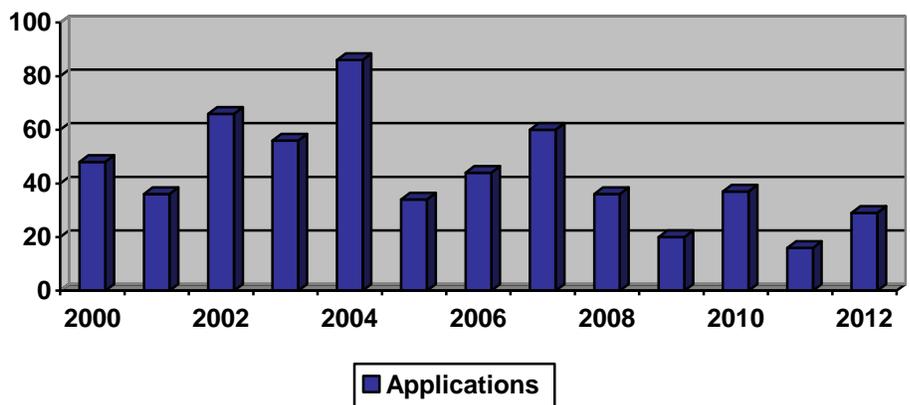
The Hartford Planning Commission is authorized by Title 24 of the Vermont Statutes, Chapter 117 to: prepare a master plan and amendments; propose and administer the Zoning and Subdivision Regulations; undertake studies and make recommendations on land development issues; recommend codes and enforcement procedures; prepare capital budgets and programs; participate in regional planning issues; enter and examine properties; and work with other departments and agencies on planning issues. Seven Commissioners are appointed by the Board of Selectmen to fill four-year terms. The Commission holds public hearings on all proposed subdivisions, planned developments, and zoning and master plan amendments. In addition, the Commission conducts reviews of site plans for all new or altered uses except one or two family dwellings and their related structures, home occupations, home businesses, agricultural and forestry uses and essential services.

Applications increased from sixteen (16) in Fiscal Year 2011 to twenty-nine (29) in Fiscal Year 2012. These applications included one (1) Major Subdivision, ten (10) Minor Subdivisions, one (1) Planned Development, one (1) Planned Development Amendment, and sixteen (16) Site Plans.

Significant applications included approval of two new commercial projects on Route 4 in Quechee (Singleton’s General Store and Smokehouse and Jack’s Market and Deli), Preliminary Approval of a Mixed Use Planned Development on Route 4, a 10,600 sq. ft. addition to Listen Community Services on Maple Street, 14,000 sq. ft. of new commercial space on the corner of Bridge Street and North Main Street, redevelopment of an automotive dealership to a rental and maintenance facility for Ryder Truck, and relocation of United Rentals from Lebanon to Wilder.

In Fiscal Year 2013, the Commission will complete a major update of the Subdivision Regulations. The Commission members would like to take this opportunity to encourage citizen participation in the process of revising these Regulations.

The Commission members encourage residents to meet with them whenever they have concerns about land use issues in Hartford, as well as to attend Planning Commission meetings, hearings and workshops.



HARTFORD ENERGY COMMISSION

The Hartford Energy Commission (HEC) was established in 2007 to promote energy conservation, energy efficiency, and the use of renewable energy resources among the Town's residents, businesses, and in municipal affairs. We are primarily guided by Chapter X of the Town Master Plan.

For the 2012 fiscal year, a summary of HEC activities follows:

- Successfully implemented a PACE program, including:
 - hosting regional PACE informational meeting for interested area towns;
 - tracking program development as unfolded;
 - soliciting the Select Board to include a ballot question, with sample wording, about PACE;
 - informing voters about PACE to allow the Town to implement a PACE program including 2; presentations, a flyer, and handouts on voting day; and
 - working with Select Board and Town staff to establish a PACE program.
- Continued to work on remaining street light LED conversions (decorative and CVPS territory) and Monitored Green Mountain Power installation progress on LED street light conversion.
- Participated in review and update of subdivision regulations.
- Received \$3,000 VECAN New England Grassroots Environmental Fund grant towards the photovoltaic system on the Public Safety Building
- Continued work on recommendations made by Efficiency Vermont from walk-through of Public Safety Building, Public Works Garage and Offices, and Bugbee Senior Center.
- Continued discussions with the Selectboard on the concept of a revolving reserve fund to set aside a portion of Town savings from energy savings efforts for future energy related projects.
- Tracked West Hartford Library recovery discussion and contributed occasional input.
- In partnership with COVER Home Repair, coordinated a weatherization workshop for the residents of Chambers Mobile Home Park by:
 - mailing and follow-up calls to inform residents about the event;
 - helping present energy efficiency programs and techniques relevant to mobile homes; and
 - distributing CFLs donated by the Upper Valley Food COOP to attendees.
- Distributed Efficiency Vermont information regarding hurricane recovery assistance programs to Latham Works Lane area residents affected by Tropical Storm Irene.
- Helped facilitate installation of a 13kW photovoltaic system on the Public Safety Building using \$36,000 ARRA and VECAN grant funds. It is expected to generate about 13MWh per year. At the \$0.20/kWh rate for PV generated electricity, that is \$2600/y that will come off the Town's electric bill.
- Hosted the annual Upper Valley Energy Round Table meeting at Bugbee Senior Center.
- Began work on updating the Energy section of the Master Plan.
- Began work to improve awareness of new state residential and commercial building energy standards among building professionals.
- Maintained and distributed our pool of educational materials, including the informational display table in the main entrance of the Town Municipal Building, and a two-page, town-wide, informational handout with the Parks and Recreation Department's fall program brochure.
- Attended numerous local and regional energy related events.

We would like to thank Lori Hirshfield, Staff; Karen Douville, Hartford Conservation Commission Liaison, and Bob Walker of SERG for their invaluable support and guidance.

Current members of the HEC include Martha McDaniel, Mike Heeremans, Lynn Bohi, Luke Eastman, Peggy Richardson, Gabriel Martinez, and Alan Johnson.

TRUSTEES OF THE WEST HARTFORD PUBLIC LIBRARY

The last year has been challenging, but full of healthy debate. The library has been able to provide limited services due to the lack of facilities. The Village Library lending box has been used to a great extent by locals willing to share books left in our lending box and a meeting place for people interested in conversation. We have been able to provide a library Summer Reading Program, thanks' to the help of the Quechee-Wilder Libraries. As a community we are all welcoming to a resolution to our building concerns and look forward to the coming months as the plans come to fruition. We as a board feel that the level funding of the library would be the best option at this time. We all are excited to move forward with the project and look forward to providing much needed services in the near future.

Thomas Hazen (2017), Stuart Ofstad (2014), Margaret Newton (2013), Sandra Bergeron (2015), Carole Rivard (2016)

HARTFORD VILLAGE PUBLIC LIBRARY

Hours: Mon., Tues., and Thurs.: 9 a.m. to 6 p.m. Wed. and Fri.: 12 p.m. to 6 p.m. Sat. 9 a.m. to noon.

Story Hour: Thurs. at 10 a.m.

There were 13,209 visits to the Hartford Library during fiscal year 2011-2012. 20,728 items circulated. We continue to offer an expanding selection of books, large print books, DVD's, audio books, and periodicals as well as wireless internet, five patron computers and interlibrary loan services. In addition, our home page provides patrons with access to a collection of online content and information databases, a one-click audio book service and 500 free online courses. Technology Services Librarian, Nick Clemens, is working with staff to make a smooth transition to the new Koha library system this December.

We continue our "Successful Aging Book Collection and Outreach Program", visiting four senior communities every two weeks. We also continue our outreach efforts to downtown White River Jct. by providing books and other library services at the Myra Flanders Reading Room. The Hartford and Quechee Libraries will continue to collaborate to expand services in the downtown area.

During November and December, early literacy story hours and parent workshops were offered in our library and at the Myra Flanders Reading Room. Vermont author, Joni Cole, entertained our adult patrons in November. Cameron Clifford gave a presentation on his book, Farms, Flatlanders, and Fords in March.

Our "Dream Big" summer reading program was very successful. 101 children participated, reading a total of 2,300 books. We would like to thank the Rotary Club of White River Junction and Upper Valley Aquatics Center for their contributions to the program.

Our volunteers are valued members of the Hartford. We appreciate their dedicated service.

Carole Haehnel now directs the Hartford Genealogy Resource Center on the second floor of the library. She is available Mondays afternoons or by appointment.

Anne Dempsey, Librarian, Sandie Cary, Assistant Librarian; Pat Martin, Assistant Librarian.
Trustees: Lorna Ricard, Phyllis Bettis, Carole Haehnel, Lani Janisse, and Mary Booth-Benton.

WILDER CLUB & PUBLIC LIBRARY

Hours: Tues, 10-1, Wed., Thurs & Fri., 3-6, Sat., 9-12. Storytime: Tuesdays at 10 a.m. Telephone: (802) 295-6341

Website: www.quecheelibrary.org Facebook: *Quechee Library and Wilder Club & Library*

email: wilder.library@yahoo.com and qwlibrary@yahoo.com

Much has happened at the Wilder Club and Library in the past year. Some of that is visible right from the sidewalk and, it is to be hoped, the wide, new granite steps attract new people. As the restoration of the porch and those steps was completed in the fall of 2011, with the aid of a Vermont Cultural Facilities grant and Mascoma Savings Bank Foundation grant, proper embellishment was added with the installation of Adirondack chairs made by Mert Young, using the plans of his father Melvin. As patrons sit there on lovely days with their laptops, the overlapping eras of the community building are apparent.

In October the disintegrating war memorial was rebuilt and now offers proper testimony. Two months earlier, air conditioning was installed for the library portion of the building. Essential for the comfort of people (and equipment), this project received support from the Quechee Women's Golf Association benefit.

With the town's support of a full-time technical services librarian, three additional hours were added to the Wilder Library's open time which now includes Friday afternoons, 3-6. Nick Clemens will also oversee the installation of fiber optic line at the clubhouse as part of the state's FiberConnect stimulus project. By 2013 all visitors will have access to the highest speed Internet connection, opening up various possibilities for the hall and library.

The venerable hall is available for rent by individuals and organizations. This year it was used for family parties, theater costumers, Scouts, and middle school dances, as well as the Library's WAAT! series (free video games and movies on the big screen every first and third Thursday evening). The hall fills for other library functions, overseen by librarian Marieke Sperry, such as holiday decorating workshops for kids and the end of the summer reading series with a performance followed by ice cream on the porch.

All library work, which includes the frequent rotation of items and special requests from partnering Quechee Library, seems more efficiently done with the gift of a donated circulation desk. Mary Guarino has become a steady volunteer, staffing on many Saturdays.

Circulation responded to all these changes. The combined circulation for the Quechee/Wilder Library rose 10 percent this year to 41,526 items. Stop in. Enjoy the improvements and the continually changing collections of books, dvds, and cds. Ask for the always available help from librarians who are eager to show the many on-line resources, available 24-7, from the Quechee/Wilder Libraries.

Trustees: Peter Schaal, Gail Schaal, Larry McKinney, Andrea McKinney, Robert Webber, Martha McKinney, Jane Sweatt, Judy McCrory

QUECHEE PUBLIC LIBRARY

Library Hours: MWF, 10-6, T,Th, 2-7, Sat. 9-2. Storytime: Wed. at 10 a.m. Telephone & Fax: 295-1232. E-mail: quelibra@sover.net Web page: www.quechee library.org Facebook page: [Facebook.com/qwlibraries](https://www.facebook.com/qwlibraries)

The route here was often round-about in this year without a village bridge. Yet people still found their way to the Quechee Library in record numbers. Circulation rose 10 percent from the previous year to 41,526 items. Part of this can be attributed to an expansion of what is now available online. Patrons use the quecheelibrary.org website to renew and reserve books, to download audio and e-books, and to access many other resources. Yet the vitality of the library is due as well to traditional services, not just to our expanding technology. There's an ongoing devotion for books and community, for films and discussions, for a reading area with newspapers and periodicals, and for a children's room that beckons.

The nation's 150th anniversary of the Civil War led to compelling and exceptionally popular programming here including a panel discussion, a book series, community quilt making, a quilt exhibit, and a film series. Co-sponsors with the Friends' group included the Vermont Humanities Council.

While the integration of Quechee/Wilder Libraries continues to work well, there is also increasing use of library service access points in WRJ at the Bugbee Center, The Junction, and the Upper Valley Co-op. Anyone can request items for delivery, and a drop off box is on the Co-op's porch. Marieke Sperry leads a monthly book discussion at Bugbee, and staff tech help is available at these sites by appointment.

The ongoing downstairs book sale continues to provide needed funds, as does the annual appeal and Friends' activities. Coupled with successful grants, these dollars pay for capital expenses and approximately 20 percent of the operating budget. The balance comes from tax dollars. This year there was a notable fundraiser by the Quechee Women's Golf Association and, once again, the library benefited from a spirited occasion at Dana's By the Gorge.

More programming highlights included: 'tea theaters' for film showings and discussions, concerts, holiday craft afternoons, children's programs, and evenings that range from knitting to a poetry night with Sydney Lea and Pamela Harrison. To stay informed on the offerings, sign up to receive the libraries' electronic newsletters.

With this year's increase in hours for technical services librarian Nick Clemens, watch for easier access and cooperation within the town's libraries and those of neighboring towns. Patrons too are invited to ask for direct tech assistance. Meanwhile, the restoration of a Quechee bridge is welcome indeed.

Library Director, Kate Schaal; Technical Services Librarian, Nick Clemens; Assistant Librarian: Marieke Sperry. Trustees: David Izzo, Richard Davis, Bill Eastwood, Kathy Hickey, Merrilyn Tatarczuch-Koff, Brian Chaboyer.

LIBRARIES
Summary of Revenues & Expenditures*

	<u>Actual</u> <u>2011-2012</u>	<u>Budget</u> <u>2012-2013</u>
WEST HARTFORD PUBLIC LIBRARY		
Revenues		
Town of Hartford - Budget	\$ 47,197	\$ 47,317
All Other Sources	<u>0</u>	<u>0</u>
Total	\$ 47,197	\$ 47,317
 Expenditures	 \$ 9,689	 \$ 47,317
 HARTFORD PUBLIC LIBRARY		
Revenue		
Town of Hartford - Budget	\$ 78,625	\$81,925
All Other Sources	<u>3,600</u>	<u>\$ 2,000</u>
Total	\$ 80,000	\$ 83,925
 Expenditures	 \$ 80,000	 \$83,925
 QUECHEE PUBLIC LIBRARY		
Revenues		
Town of Hartford - Budget	\$110,800	\$133,700
All Other Sources	<u>55,007</u>	<u>35,700</u>
Total	\$165,807	\$169,400
 Expenditures	 \$165,745	 \$169,400
 WILDER CLUB & PUBLIC LIBRARY		
Revenues		
Town of Hartford – Budget	\$ 21,000	\$ 21,000
All Other Sources	<u>34,168</u>	<u>21,500</u>
Total	\$ 55,138	\$ 42,500
 Expenditures	 \$ 87,191	 \$ 42,500

* Complete financial reports available through each library.

CEMETERIES
Summaries of Receipts & Expenditures

	ACTUAL 11-12	BUDGET 12-13
<i>CHRISTIAN STREET CEMETERY</i>		
Revenues		
Town of Hartford	\$ 600	\$ 600
All Other Sources	<u>900</u>	<u>0</u>
Total	\$ 1,500	\$ 600
Expenditures	\$ 1,585	\$ 1,200
 <i>QUECHEE CEMETERY ASSOCIATION</i>		
Revenues		
Town of Hartford	\$ 2,450	\$ 2,450
All Other Sources	<u>5,200</u>	<u>4,000</u>
Total	\$ 7,650	\$ 6,450
Expenditures	\$ 7,570	\$ 5,000
 <i>HARTFORD CEMETERY ASSOCIATION</i>		
Receipts (or Revenues)		
Town of Hartford	\$ 7,500	\$ 7,500
All Other Sources	<u>4,000</u>	<u>4,500</u>
Total	\$ 11,500	\$ 12,000
Expenditures	\$ 11,309	\$ 12,000
 <i>WEST HARTFORD CEMETERY</i>		
Receipts (or Revenues)		
Town of Hartford	\$ 900	\$ 900
All Other Sources	<u>337</u>	<u>200</u>
Total	\$ 1,237	\$ 1,100
Expenditures	\$ 1,237	\$ 1,100
 <i>MT. OLIVET & ST. ANTHONY'S CEMETERIES</i>		
Receipts (or Revenues)		
Town of Hartford	\$ 3,800	\$ 3,800
All Other Sources	<u>4,287</u>	<u>4,000</u>
Total	\$ 8,087	\$ 7,800
Expenditures	\$ 6,397	\$ 9,000



***Report of
Health and
Social Services
That Serve
Hartford***

VERMONT DEPARTMENT OF HEALTH

The Department of Health is proud to continue a long tradition of public health service in Vermont. We are the state's lead agency for public health policy and advocacy.

Public health is the system that works to protect and promote the health of citizens. It is the science and art of preventing disease, prolonging healthy life and promoting physical and mental health.

Not only do people with better health habits generally live longer; those years are more likely to be free of disease and disability.

The Health Department's many programs and initiatives help Vermonters live fuller, healthier lives from birth through old age.

- We focus on prevention, which is perhaps the best investment that can be made in health.
- We educate and inform Vermonters about eating a healthy diet, regular exercise and not smoking.
- We promote and improve access to immunizations, mammograms, HIV/AIDS testing and care, and prenatal care.
- We license physicians and hospitals, inspect food and lodging establishments, and enforce health regulations.
- We prepare for and respond to public health emergencies and threats, and provide the public with information to help them stay safe and healthy.

Essential public health and disease prevention services are available across Vermont. The district offices work in partnership with local health care providers, voluntary agencies, schools, businesses and community organizations to improve health and extend statewide initiatives in local communities throughout the state.

As part of the Agency of Human Services, the department works in concert with the Departments of Mental Health, Children and Families, Disabilities, Aging and Independent Living, Corrections, and the Department of Vermont Health Access to improve the health and well-being of Vermonters.

WINDSOR COUNTY PARTNERS

Consistent interaction with caring adult role models has proven to have a positive impact on the outcome of children's lives. Windsor County Partners (WCP) is the only county-wide, community-based mentoring program (PALS) in our region. Adult volunteers commit to about 2 hours a week with their mentees (ages 8-17) for one year, with many continuing into years 2 and 3. All our services are free of charge to volunteers, children and families.

In this last year, WCP served 27 persons from Hartford and supported 32 partnerships from among 16 towns in Windsor County. Our PALS partners spent 2100 hours together enjoying activities including woodworking, theater performances, museum visits, cooking and sporting events. WCP All Partner Events focused on learning and fun.

Let's Do Lunch, our school-based program, serves youth ages 5-14 in Springfield. Mentors meet with students for an hour a week during or after the school day while on school premises to play games, sports and do crafts. Thirty school-based matches spent about 800 hours together over the course of the year.

There is always a waiting list of children in need. Our biggest challenge is finding mentors. Given the economic climate, now more than ever, we depend on town support for daily operations. We remain grateful for your continued support and generosity.

Kathy Kinter, Director (802-674-5101 or Kathy@wcpartners.org)

BUGBEE SENIOR CENTER-WHITE RIVER COUNCIL ON AGING

The White River Council On Aging, also known as the Bugbee Senior Center, is a non-profit agency committed to providing services to older community members and their families. The Center serves residents from Hartford and surrounding towns that include Hartland, Norwich and Thetford. We provide a range of social, transportation, nutrition, enrichment and education programs and activities. All of these programs have the goal of enhancing the health and independence of our older citizens. If you would like more information about these services, I invite you to give us a call at 295-9068, or stop in to see the Center during our hours of operation which are 8:00-4:00, Monday through Friday.

During 2012, our agency provided services to 1056 Hartford residents. These include, but are not limited to the following services:

- Residents served meals on site: 243
- Residents provided Home Delivered Meals: 104
- Residents receiving newsletter: 921
- Residents receiving a social service: 221
- Residents participating in education/enrichment programs: 285

All told during the last year, our agency served 13,054 meals on site, and delivered another 15,548 meals to folks unable to come to the Center. The total number of meals served increased 1040 over the prior year.

A majority of our services are provided to Hartford residents. Certainly the fact that we are located in White River Junction is a contributing factor in that aspect of our operation. We at the Center, including our Board of Directors are grateful to townspeople for their continuing support of our programs.

We continue to be proud of our building and the condition that it has been kept in since it opened almost thirty years ago. It is a community asset that can serve more than just our older folks. Some of our youngest residents continue to meet here weekly, namely the Girl Scouts, along with other town boards and commissions and non-profit groups.

Thank you again for your support.

Respectfully Submitted, Len Brown, Executive Director

HEALTH CARE & REHABILITATION SERVICES

Health Care and Rehabilitation Services (HCRS) is a comprehensive community mental health provider serving residents of Windsor and Windham Counties. HCRS assists and advocates for individuals, families, and children who are living with mental illness, developmental disabilities, and substance use disorders. HCRS provides these services through outpatient mental health services, alcohol and drug treatment program, community rehabilitation and treatment program, developmental services division, and alternatives and emergency services programs. During FY12, HCRS provided 40,154 hours of services to 578 residents of the Town of Hartford. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Hartford.

Anyone with questions about HCRS services should contact George Karabakakis, Chief Operating Officer at 802-886-4500.

WISE

For over forty years, WISE has provided critical services to victims of domestic and sexual violence in the Town of Hartford and other Upper Valley communities. The WISE Crisis Intervention and Support Services Program (CISSP) provides a continuum of services and supports to victims and their children, including 24-hour crisis intervention, emergency shelter, transitional housing, hospital accompaniment, law enforcement and court advocacy, service coordination, peer support groups, and on-going supportive services. All of these services are free and confidential. In addition, the WISE Prevention and Education Program (PEP) engages adolescents and community residents in an effort to end violence through school-based and community education. WISE delivers prevention education to adolescents in seven area middle and high schools through evidenced-based curricula that focuses on gender stereotypes, dating violence, sexual violence, sexual harassment, consent, and bullying. WISE also conducts trainings in many community agencies, businesses, and other professional spaces that focus on raising awareness as to the warning signs and impact of domestic violence and how to safely respond and refer a victim to needed services.

In calendar year 2011, WISE provided crisis intervention or support services to 121 individuals who identified themselves as Hartford residents. WISE also provided several different workshops to students at the Hartford middle and high schools to enhance the knowledge and skills needed for adolescents to have successful and healthy relationships. In addition, WISE trained teachers and administrative staff throughout the district in how to recognize the signs of potential abuse and how to effectively react and respond. The Hartford school district is a dynamic and thoughtful partner with WISE in prevention education. WISE is encouraged by the cooperation and commitment shared by so many local organizations, residents, and funders to address domestic and sexual violence in our communities. These collaborations are an essential component in the shared desire for a peaceful and safe Upper Valley.

The WISE Board of Directors, staff and volunteers would like to thank the residents of Hartford, on behalf of many survivors of domestic and sexual violence, for your on-going support of our services.

VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED

In Vermont today, over 10,500 residents are blind or visually impaired. Vision problems can complicate an individual's ability to perform daily tasks, stay mobile inside and outside the home and enjoy leisure activities. Additionally, Vermont's rural nature makes it less likely for those with visual impairments to encounter others who face similar challenges, and thus create feelings of isolation and a sense that they are not understood.

During Fiscal Year 2012, VABVI served 1,310 clients from all 14 counties in Vermont, including two (2) students from the Town of Hartford.

Since 1926, VABVI, a nonprofit organization, has diligently pursued our mission of enabling Vermonters with vision problems, whether blindness or impairment to achieve and maintain independence. We are the only private agency in Vermont to offer a complete range of services to visually impaired residents – and at no cost to the client.

Services include Rehabilitation (adapting daily living tasks to allow those with low vision to live independently); Orientations and Mobility (providing white cane and guide dog instruction, allowing individuals to navigate through their home and community independently); Assistive Technology (adaptive aids allow clients to successfully perform most activities they desire); Social Networking (improving social skills and providing a support network); and Statewide Transportation (volunteer drivers provide rides to medical appointments, grocery stores and for personal visits).

VABVI has four offices statewide, located in Brattleboro, Montpelier, Rutland and South Burlington. For more information about VABVI's services, or to volunteer, please contact us at 800-639-5861, email us at general@vabvi.org or visit our website at www.vabvi.org.

THE FAMILY PLACE

The Family Place supports the positive growth and development of all parents by offering services that encourage families to build upon their strengths. While we provide services to any family with young children, our particular expertise is in serving those families most in need. We help not only the current generation of young families and children, but foster parenting skills that will positively impact generations to come. We have a strong track record of success and are well known for our expertise in parenting.

Increased need for services in the Upper Valley has necessitated expansion at The Family Place - in programs, staff size, and buildings - to meet the volume of those needs. These expansions have allowed us to deliver programs to those in a welcoming and functional parent child center, which will lead to better outcomes for Upper Valley families and children. We, and all of our supporters, are building a better future for these families.

Over the past 27 years, The Family Place serves 27 towns in Vermont, as well as 9 towns in New Hampshire, in many ways - including child care payment assistance, Home Visiting programs, Playgroups, Family Fun Events, Parent Education, Holiday Assistance for individuals in need, Child Advocacy and therapy, information and referral services, a lending library, and a wonderful on-site program to assist young mothers with parenting skills, knowledge of child development, job readiness and life skills.

The Family Place served approximately 651 Hartford families last year, through both on and off site services. Other residents took advantage of our special events, lending library, website and referral services. For more information on programs and activities, please view our website at www.the-family-place.org or call 649-3268 for assistance.

Elaine Guenet, Executive Director

SOUTHEASTERN VERMONT COMMUNITY ACTION

Southeastern Vermont Community Action is an anti-poverty, community based, nonprofit organization serving Windham and Windsor counties since 1965.

Our mission is to enable people to cope with, and reduce the hardships of poverty; create sustainable self-sufficiency; and reduce the causes and move toward the elimination of poverty. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Services/Crisis Intervention (i.e., fuel/utility assistance, food, shelter), Parent Education, Micro-Business Development, Individual Development Accounts, VITA Tax Preparation, Training, Housing Stabilization, Emergency Home Repair, Disaster Recovery, and Thrift Stores.

In the community of Hartford we have provided the following services during FY12:

- Weatherization:** 22 homes (49 people) weatherized at a cost of \$89,745
- Emergency Heating Replacements:** 5 homes (10 people) received repairs or replacements at a cost of \$2,164
- Head Start:** 14 families (68 individuals) received comprehensive early education and family support services valued at \$7,598 per family for a total value of \$106,380
- Micro-Business Development:** 1 household (1 person) received counseling, technical assistance and support to start, sustain or expand a small business, valued at \$2,080
- Tax Preparation:** 21 households (29 people) received refunds and tax credits totaling \$17,810
- Thrift Store Vouchers:** 41 households (109 people) received vouchers for furniture, clothing or housewares, with a total value of \$3,280
- Emergency Services:** 388 households (895 people) received 2321 services (including fuel/utility and housing assistance, financial counseling, crisis intervention, nutrition education, referral to and assistance with accessing needed services), valued at \$24,464
- Fuel / Utility Assistance:** 124 households (343 people) received services valued at \$68,340
- Housing & Other Assistance:** 76 households (214 people) received services valued at \$79,731
- Emergency Home Repair:** 2 homes (2 people) received services including roof repairs, structural work, plumbing, skirting, venting of moisture and misc. repairs, valued at \$7,166
- Disaster Recovery:** 17 households (50 people) received assistance with Tropical Storm Irene related losses, valued at \$191,657
- Training:** 3 people received green industry career assistance, training, support and job placement, valued at \$2,580

Community support, through town funding, helps to build a strong partnership. The combination of federal, state, private and town funding allows us to not only maintain, but to increase and improve service.

We thank the residents of Hartford for their support.

Stephen Geller, Executive Director

GREEN MOUNTAIN RSVP & VOLUNTEER CENTER

Green Mountain RSVP and Volunteer Center (Retired and Senior Volunteer Program) part of the Corporation for National and Community Service – Senior Corps, is a nation-wide program for people 55 and older who wish to have a positive impact on the quality of life in their communities. Through meaningful and significant use of their skills and knowledge, they offer their volunteer service to non-profit and community organizations.

For 39 years RSVP in Windsor County has been helping local, non-profit and civic organizations by recruiting and placing volunteers to meet community needs. Volunteer Center offers the same involvement to community-minded people under age 55. Green Mountain RSVP & Volunteer Center serves as a clearinghouse of opportunities and we view people, especially seniors, as our most valuable resource. We work hard to ensure that volunteers contribute their time, energy and skills to programs that have a significant, positive impact on the quality of life in Windsor County. Bone Builders (osteoporosis prevention exercise classes), Seniors for Schools (helping young students read), and TeleCare (calling homebound elders) are three of the important programs RSVP sponsors in Hartford/White River Junction. Our volunteers continually address community concerns such as health and independent living for elders, literacy, emergency preparedness and the needs of lower-income citizens. In and around Hartford 30 RSVP volunteers served 4,025 hours last year at Dothan Brook Elementary School, as a TeleCare volunteer, Green Mountain

Humane Society, Youth Venter, Inc, Hartford Community Restorative Justice Center, Council on Aging and the Downtown Welcome Center. An RSVP volunteer is also leading a Bone Builders class at Graystone Village.

Throughout Windsor County 219 volunteers offered 57,393 hours of service last year. Linda Husband can be reached at the Springfield office at 802 885-2083.

Respectfully submitted, Patricia Palencsar, Executive Director, Green Mountain RSVP & Volunteer Center

THE VERMONT CENTER FOR INDEPENDENT LIVING

Since 1979, The Vermont Center for Independent Living (VCIL) has been teaching people with significant disabilities and the Deaf how to gain more control over their lives and how to access tools and services to live more independently. VCIL employees conduct public education, outreach, individual advocacy and systems change advocacy to help promote the full inclusion of people with disabilities into community life.

Preliminary numbers for our FY'12 (Oct. 2011-Sept.2012) show VCIL responded to over **2,000** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **400** individuals to help increase their independent living skills (including 35 peers were served by the AgrAbility program). VCIL assisted **180** households with financial and/or technical assistance to make their bathrooms and/or entrances accessible and provided **200** individuals with assistive technology. **450** individuals had and meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60.

VCIL's central office is located in downtown Montpelier and we have five branch offices in Bennington, Chittenden, Orleans, Rutland and Windham Counties. Our Peer Advocate Counselors and services are available to people with disabilities throughout Vermont.

During FY '12, **17** residents of **Hartford** received services from the following programs:

- Meals on Wheels (MOW)
(over \$4,800.00 spent on meals for 10 residents)
- Home Access Program (HAP)
- Sue Williams Freedom Fund (SWFF)
- Peer Advocacy Counseling Program (PAC)
- Information, Referral and Assistance (I,R &A)

To learn more about VCIL, please call VCIL's toll-free I-Line at: **1-800-639-1522**, or, visit our web site at **www.vcil.org**.

HEADREST

Headrest has completed 42 years of continuous services operating our 24-hour Hotline. This service started on January 4, 1971. The Hotline answered 8,450 calls this past year dealing with suicide, crisis, substance abuse and adolescent issues as well as providing information on services related to food, shelter and assistance. Please know that someone is always here to take your call 24/7 at 603-448-4400 or 1-800-639-6095.

Headrest receives suicide calls for New Hampshire and Vermont from two national suicide lines (1-800-273-8255 and 1-800-SUICIDE). Headrest was accredited by the American Association of Suicidology on August 6, 2012 for a three year period. We currently are the only crisis call center in New Hampshire and Vermont with this designation.

Headrest also does substance abuse counseling and a Residential Transitional Living Program. Both of these programs due to State of New Hampshire grant funding are required to give priority to New Hampshire residence but may be available to others.

The Hotline is generously supported by municipalities in the Upper Valley as well as donors from those towns including Hartford.

I would like to extend to the taxpayers of Hartford my thanks and appreciation for your past and future support. The staff at Headrest will do our very best to put your funds to good use serving those in crisis.

Michael J. Cryans, Executive Director (603-448-4872 ext. 110)

ADVANCE TRANSIT

Ridership on Advance Transit's fixed routes continues to increase. In FY 2012 549,487 passenger trips were boarded, 57,487 of which originated in Hartford. An additional 314,089 passenger trips were boarded on the shuttles operating in downtown Hanover and at Dartmouth-Hitchcock Medical center. An additional 10,192 trips were taken on AT's Access ADA service. Rising fuel prices are probably influencing the increase in ridership, but results of a passenger survey taken in May, 2012 offer some additional reasons. 58% of riders use the bus to commute to and from work. One respondent commented, "Without them I'd lose my job. Very thankful we have you guys." Passengers give service quality high marks. 98% said buses were usually or nearly always clean; 97% said that buses were usually or nearly always comfortable; and 97% said that bus drivers were usually or nearly always polite and helpful.

The Town of Hartford's financial support, along with other participating municipalities, is very important to the continued provision of Advance Transit's services. We work hard to make sure the Town gets the most out of its investment; for example, local funds are used to leverage federal and state grants. AT has also worked hard, and has made great progress in recent years, to broaden its base of support beyond public funds. 1,200 individual donors have stepped forward, many of whom are riders. Local institutions, foundations, and businesses are providing financial support in the form of contributions and sponsorships. In 2012 a report from the Transportation Research Board of the National Academies on "Implementation and Outcomes of Fare-Free Transit Systems" had this to say about Advance Transit's funding support: "*Among rural transit programs in the nation, Advance Transit has developed one of the most innovative and diversified funding packages to support its operations.*" Since Advance Transit implemented its fund raising program in 2007 it has raised over \$525,000 in addition to revenue from sponsorship signs.

About AT: Advance Transit is a bi-state regional nonprofit public transportation system headquartered in Wilder. Services include FREE regularly scheduled fixed route bus service, ADA Complementary Paratransit service, park-and-ride shuttles, and Upper Valley Rideshare carpool matching service. Visit our website at www.advancetransit.com or call 295-1824 8-4:30 M-FRI with service questions.

Thank you for your continued partnership and thanks for riding Advance Transit!

Van Chesnut,
Executive Director

VERMONT ADULT LEARNING

Vermont Adult Learning, a member of the statewide adult education and literacy system called Learning Works, is an educational non-profit which serves individuals age 16 and older who are out of school and in need of basic reading, writing, and math skills, GED preparation, English as a second language, and help with specific goals such as getting a driver's permit or a commercial driver's license.

Services are offered throughout the country. In addition to adult essential skills education, Vermont Adult Learning offers the Adult Diploma program, High School Completion Program, basic computer skills instruction, preparation for college, work readiness programming, and GED testing.

During fiscal year 2012, we served 368 students through our county office. Seventy (70) of those students were residents of Hartford with 1824 service hours. We are again requesting nine hundred ninety-nine dollars (\$999) to support our services to the residents of Hartford. We thank the voters for their generous support in past years.

Anyone interested in our program may call 299-2469.

Respectfully submitted, Kristin Andrade, Regional Manager

VISITING NURSE ASSOCIATION & HOSPICE OF VT AND NH

Home Healthcare, Hospice and Maternal Child Health Services in Hartford, VT

The Visiting Nurse & Hospice is a compassionate, nonprofit healthcare organization committed to providing the highest quality home healthcare and hospice support services to individuals and their families. By keeping Hartford residents out of emergency rooms and hospitals, and reducing the need for relocation to institutional care, our services likely offer significant savings in the town's emergency services and other medical expenses.

Visiting Nurse & Hospice serves clients of all ages and at all stages of life. Services are provided to all in need regardless of ability to pay. Between July 1, 2011 and June 30, 2012, the Visiting Nurse & Hospice made 9,632 homecare visits to 304 Hartford residents and absorbed approximately \$251,408 in unreimbursed charges.

Home Healthcare: 2,844 home visits to 141 residents with short-term medical or physical needs.

Long-Term Healthcare: 4,031 home visits to 62 residents with long-term medical or physical needs.

Hospice Services: 2,540 home visits to 54 residents who were in the final stages of their lives.

Maternal and Child Health Services: 217 home visits to 47 residents for well baby, preventative and high-tech medical care.

Additionally, Hartford residents made visits to Visiting Nurse & Hospice community clinics for foot care, blood pressure screenings, cholesterol testing and flu shots.

Hartford's annual appropriation helps the Visiting Nurse & Hospice meet the demand for quality home healthcare, and to ensure that all who qualify for services will always be able to receive them. On behalf of the people we serve, we thank you for your continued support.

Sincerely,



Jeanne McLaughlin, President (1-888-300-8853)

FINANCIAL REPORTS OF HEALTH AND SOCIAL SERVICES

	<u>Actual 2011-2012</u>	<u>Budgeted 2012-2013</u>
WINDSOR COUNTY PARTNERS		
Receipts (or Revenues)		
Town of Hartford	\$ 2,500	\$ 2,500
All Other Sources	<u>82,958</u>	<u>\$ 103,707</u>
Total	\$ 85,458	\$ 106,207
Expenditures	\$ 78,594	\$ 106,207
HEALTH CARE AND REHABILITATION SERVICES		
Receipts (or Revenues)		
Town of Hartford	\$ 10,367	\$ 0
All Other Sources	<u>34,486,448</u>	<u>\$ 42,690,875</u>
Total	\$ 34,496,815	\$ 42,690,875
Expenditures	\$ 34,532,061	\$ 42,690,875
GREEN MOUNTAIN RSVP		
Receipts (or Revenues)		
Town of Hartford	\$ 869	\$ 869
All Other Sources	<u>80,584</u>	<u>\$ 80,584</u>
Total	\$ 81,453	\$ 81,453
Expenditures	\$ 81,453	\$ 81,453
SOUTHEASTERN VERMONT COMMUNITY ACTION		
Receipts (or Revenues)		
Town of Hartford	\$ 7,500	\$ 7,500
All Other Sources	<u>7,483,500</u>	<u>7,043,370</u>
Total	\$ 7,491,000	\$ 7,050,870
Expenditures	\$ 7,257,000	\$ 7,007,780
BOYS & GIRLS CLUB (FKA HARTFORD TEEN CENTER)		
Receipts (or Revenues)		
Town of Hartford	\$ 12,000	\$ 0
All Other Sources	<u>22,081</u>	<u>0</u>
Total	\$ 34,081	\$ 0
Expenditures	\$ 28,773	\$ 0
WOMEN'S INFORMATION SERVICES		
Receipts (or Revenues)		
Town of Hartford	\$ 2,000	\$ 2,000
All Other Sources	<u>626,345</u>	<u>621,848</u>
Total	\$ 628,345	623,848
Expenditures	\$ 625,648	631,307
THE VERMONT CENTER FOR INDEPENDENT LIVING		
Receipts (or Revenues)		
Town of Hartford	\$ 845	\$ 845
All Other Sources	<u>2,603,184</u>	<u>2,555,621</u>
Total	\$ 2,604,029	2,556,466
Expenditures	\$ 2,604,029	\$ 2,556,466

FINANCIAL REPORTS OF HEALTH AND SOCIAL SERVICES

	<u>Actual 2011-2012</u>	<u>Budgeted 2012-2013</u>
ADVANCE TRANSIT		
Receipts (or Revenues)		
Town of Hartford	\$ 44,650	\$ 45,540
All Other Sources	<u>4,183,014</u>	<u>4,827,207</u>
Total	\$ 4,227,664	\$ 4,872,747
Expenditures	\$ 4,549,663	\$ 4,875,257
HEADREST		
Receipts (or Revenues)		
Town of Hartford	\$ 7,000	\$ 7,000
All Other Sources	<u>788,551</u>	<u>697,610</u>
Total	\$ 795,551	\$ 704,610
Expenditures	\$ 770,689	\$ 738,967
VISITING NURSE ALLIANCE OF VERMONT AND NEW HAMPSHIRE, INC.		
Receipts (or Revenues)		
Town of Hartford	\$ 41,882	\$ 41,882
All Other Sources	<u>20,728,727</u>	<u>20,449,918</u>
Total	\$ 20,770,609	20,491,800
Expenditures	\$ 18,607,042	\$ 18,688,170
THE FAMILY PLACE		
Receipts (or Revenues)		
Town of Hartford	\$ 6,000	\$ 9,500
All Other Sources	<u>1,731,519</u>	<u>1,891,706</u>
Total	\$ 1,737,519	\$ 1,901,206
Expenditures	\$ 1,610,936	\$ 1,901,206
HARTFORD HISTORICAL SOCIETY		
Receipts (or Revenues)		
Town of Hartford	\$ 3,000	\$ 5,000
All Other Sources	<u>23,747</u>	<u>7,740</u>
Total	\$ 26,747	\$ 12,740
Expenditures	\$ 23,231	\$ 10,740
VT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED		
Receipts (or Revenues)		
Town of Hartford	\$ 975	\$ 975
All Other Sources	<u>3,029,987</u>	<u>3,537,997</u>
Total	\$ 3,030,962	\$ 3,556,952
Expenditures	\$ 3,138,996	\$ 3,027,383
VT ADULT LEARNING		
Receipts (or Revenues)		
Town of Hartford	\$ 999	\$ 999
All Other Sources	<u>767,516</u>	<u>817,931</u>
Total	\$ 768,515	\$ 818,930
Expenditures	\$ 603,527	\$ 634,098



*Miscellaneous
Financial
Information*

**TRUSTEES OF PUBLIC FUNDS
JULY 1, 2011 TO JUNE 30, 2012**

FUNDS TO ACCOUNT FOR	
Cemetary Trust Funds	\$ 10,745.10
George A. Chamberlin Fund	5,423.01
Edward A. Waterman Fund	1,000.00
Alfred E. Watson Fund	1,000.00
Marion A. Worthen Fund	<u>9,000.00</u>
Total Principal	27,168.11
Undistributed Income	<u>1,874.04</u>
Total to Account For	<u><u>\$ 29,042.15</u></u>
FUNDS ACCOUNTED FOR AS FOLLOWS	
Mascoma Savings Bank - checking account	\$ 164.87
Mascoma Savings Bank - savings account	2,349.52
Mascoma Savings Bank - certificate of deposit	16,520.43
Puritan Fund, Inc. (cost basis)	<u>10,007.33</u>
Total Accounted For	<u><u>\$ 29,042.15</u></u>
NET INCOME EARNED	
Interest and dividends	
Mascoma Savings Bank - savings account	\$ 1.60
Mascoma Savings Bank - CD interest	81.71
Fidelity - Capital Gain Income	1.90
Puritan Fund dividends	<u>167.50</u>
Total Interest and dividends	252.71
Administrative expenses	<u>-</u>
Net Income Earned	<u><u>\$ 252.71</u></u>
INCOME ALLOCATED AS FOLLOWS	
Mount Olivet & Saint Anthony's Cemeteries	\$ 22.81
Christian Street Cemetery Association	40.90
Hartford Cemetery Association	26.53
West Hartford Cemetery Association	3.45
Quechee Cemetery Association	3.65
Delano Cemetery	1.52
Center of Town Cemetery	1.52
South End Cemetery - Protestant	5.41
Town of Hartford - George A. Chamberlin Fund	53.40
Hartford School District - Alfred E. Watson Fund	9.80
Hartford Cemetery Association - Marion A. Worthen Fund	<u>83.72</u>
Net Income Allocated	<u><u>\$ 252.71</u></u>

**Delinquent Real Estate Taxes
December 31, 2012**

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2006</u>	<u>Total</u>
Annunciata Louis, Cathy	7.65					7.65
Brodski, Gregory	381.49					381.49
Cazalot, Francois, Ann	17.75					17.75
Churchill, Geraldine	668.78					668.78
Hazen St Holdings Inc.	1,380.83	1,446.03	1,713.39	1,747.07		6,287.32
Mikelson David, Sharon	120.43					120.43
Perry, Audrey	21.20					21.20
S&J Greene	(1,238.55)					(1,238.55)
Willette, George	950.51					950.51
Willey, Jan	<u>2,721.51</u>					<u>2,721.51</u>
	\$5,031.60	\$1,446.03	\$1,713.39	\$1,747.07	\$0.00	\$9,938.09

**Schedule of Delinquent Taxes
Real Estate
December 31, 2012**

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2006</u>	<u>Total</u>
Beginning Balance 01-01-12	\$0.00	86,123.20	45,752.73	6,297.75	153.57	138,327.25
*From Treasurer to Collector – 02/12	1,229,992.37	0.00	0.00	0.00	0.00	1,229,992.37
Accrued Interest (Feb.)	11,287.13	0.00	0.00	0.00	0.00	11,287.13
New Monthly Interest	27,907.35	5,859.27	5,290.87	757.83	21.23	39,836.55
Collected Principal, Interest & Fees	(1,264,835.04)	(90,836.44)	(6,151.12)	(5,308.51)	0.00	(1,367,131.11)
Abatements and Adjustments	<u>679.79</u>	<u>300.00</u>	<u>(43,179.09)</u>	<u>0.00</u>	<u>(174.80)</u>	<u>(42,374.10)</u>
Ending Balance	\$5,031.60	\$1,446.03	\$1,713.39	\$1,747.07	\$0.00	\$9,938.09

*Includes Penalty of 8%	\$161,793.91
Treasurer Accrued Interest	<u>12,294.71</u>
Total Penalty and Interest	\$174,088.62

BOND ISSUE - TOWN DEBT SERVICE	1991 WATER TOWER BOND FUND 50(75%) FUND 10(25%) 7.09% AVG RATE		JULY, 1993 RF1-009 LOAN #1 10/27/92 STATE CSO-FUND 10 NO INTEREST		JULY, 2004 RF3-069 LOAN #1 WILDER WELL-FUND 50 INTEREST/ ADMIN FEE		JULY, 1994 RF1-023 LOAN #2 3/1/94 LOCAL CSO-FUND 10 NO INTEREST		1997 BOR BOND-FUND 20 8.46% AVERAGE RATE Amended 10/18/07	
	INTEREST	PRINCIPAL	RESERVE ACCT	PRINCIPAL	INTEREST	PRINCIPAL	RESERVE	PRINCIPAL	INTEREST	PRINCIPAL
FISCAL YEAR										
BOND ISSUES	\$1,186,110.62	\$1,300,000.00	\$4,172.00	\$22,130.67	\$61,050.42	\$119,101.92	\$17,156.00	\$74,934.93	\$92,042.81	\$225,000.00
DUE	\$12,131,226.62		\$4,175.39	\$115,261.06	\$57,477.36	\$122,674.98	\$17,156.00	\$74,935.00		
DEC & JUNE					\$53,797.11	\$126,355.23	\$17,156.00	\$74,934.93		
					\$50,006.46	\$130,145.89	\$17,156.00	\$74,934.93		
					\$46,102.08	\$134,050.27	\$17,161.00	\$74,934.93		
					\$42,080.58	\$138,071.77		\$411,747.50		
					\$37,938.42	\$142,213.93				
					\$33,672.00	\$146,480.34				
					\$29,277.60	\$150,874.76				
					\$24,751.35	\$155,401.00				
					\$20,089.32	\$160,063.03				
					\$15,287.43	\$164,864.92				
					\$10,341.45	\$169,810.87				
					\$5,247.15	\$174,905.18				
BALANCE DUE	\$0.00	\$0.00	\$8,347.39	\$137,391.73	\$487,118.73	\$2,035,014.09	\$85,785.00	\$786,422.22	\$593.75	\$15,000.00
TOTAL P & I	\$0.00	\$0.00	\$145,739.12		\$2,522,132.82		\$872,207.22		\$15,393.75	
PAID TOWN BOND DEBT-PERIOD ENDING JUNE 30, 2012		\$120,000.00								
2011-2012	\$4,200.00		\$0.00	\$22,130.67	\$65,335.37	\$115,632.09	\$17,156.00	\$74,934.93	\$1,065.92	\$15,000.00

BOND ISSUE - TOWN DEBT SERVICE	2001 QUECHEE WATER BOND 7.8178% AVERAGE RATE		2001 QUECHEE WASTEWATER BOND 8.3162% AVERAGE RATE		2004 DPW FACILITY BOND 8.3972% AVERAGE RATE Refinanced in July 2012		AR1-006 WASTEWATER SYSTEM IMPROVEMENTS(41.02% F60, 58.98% F65)	
	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST/ ADMIN FEE	PRINCIPAL
FISCAL YEAR BOND ISSUES DUE DEC & JUNE	\$87,922.38	\$255,000.00	\$418,844.29	\$1,130,000.00	\$554,001.61	\$1,575,000.00	\$148,851.11	\$667,091.81
2012-13	\$3,256.50	\$15,000.00	\$16,282.50	\$75,000.00	\$35,038.50	\$105,000.00	\$13,341.84	\$27,455.31
2013-14	\$2,558.25	\$15,000.00	\$12,791.25	\$75,000.00	\$30,248.17	\$105,000.00	\$12,792.73	\$28,004.42
2014-15	\$1,844.25	\$15,000.00	\$9,221.25	\$75,000.00	\$23,839.83	\$105,000.00	\$12,232.64	\$28,564.50
2015-16	\$1,115.25	\$15,000.00	\$5,576.25	\$75,000.00	\$17,660.31	\$105,000.00	\$11,661.35	\$29,135.79
2016-17	\$373.50	\$15,000.00	\$1,867.50	\$75,000.00	\$12,873.04	\$105,000.00	\$11,078.64	\$29,718.51
2017-18					\$8,116.54	\$105,000.00	\$10,484.27	\$30,312.88
2018-19					\$3,276.04	\$105,000.00	\$9,878.01	\$30,919.14
2019-20					(\$1,763.23)	\$105,000.00	\$9,259.63	\$31,537.52
2020-21					(\$4,131.71)		\$8,628.87	\$32,168.27
2021-22					(\$4,246.48)		\$7,985.51	\$32,811.64
2022-23					(\$4,705.56)		\$7,329.28	\$33,467.87
2023-24					(\$3,557.86)		\$6,659.92	\$34,137.23
2024-25					(\$6,886.19)		\$5,977.17	\$34,819.97
2025-26					(\$13,542.83)		\$5,280.78	\$35,516.37
2026-27							\$4,570.45	\$36,226.70
2027-28							\$3,845.91	\$36,951.23
2028-29							\$3,106.89	\$37,690.26
2029-30							\$2,353.08	\$38,444.06
2030-31							\$1,584.20	\$39,212.94
2031-32							\$799.94	\$39,997.20
2032-33								
2033-34								
BALANCE DUE	\$9,147.75	\$75,000.00	\$45,738.75	\$375,000.00	\$92,218.57	\$840,000.00	\$148,851.11	\$667,091.81
TOTAL P&I	\$84,147.75		\$420,738.75		\$932,218.57		\$815,942.92	
PAID TOWN BOND DEBT-PERIOD ENDING JUNE 30, 2012								
2011-12	\$3,936.75	\$15,000.00	\$19,683.75	\$75,000.00	\$39,196.50	\$105,000.00	\$170,803.50	\$236,607.00

BOND ISSUE DEBT SERVICE	TOTAL GENERAL FUND 10		ALL FUNDS TOTAL BONDS DUE		
	<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
BOND ISSUES DUE DEC & JUNE	\$3,711,738.19	\$935,642.32			
	INCLUDES 25% SHARE FOR 1991 WATER BOND				
2012-13	\$202,065.60	\$56,366.50	\$453,622.83	\$150,691.51	
2013-14	\$295,196.06	\$51,579.56	\$535,875.46	\$137,199.15	
2014-15	\$179,934.93	\$40,995.83	\$424,854.66	\$118,091.08	
2015-16	\$179,934.93	\$34,816.31	\$429,216.61	\$103,175.62	
2016-17	\$179,934.93	\$30,034.04	\$433,703.71	\$89,455.76	
2017-18	\$516,747.50	\$8,116.54	\$685,132.15	\$60,681.39	
2018-19	\$105,000.00	\$3,276.04	\$278,133.07	\$51,092.47	
2019-20	\$105,000.00	(\$1,763.23)	\$283,017.86	\$41,168.40	
2020-21		(\$4,131.71)	\$183,043.03	\$33,774.76	
2021-22		(\$4,246.48)	\$188,212.64	\$28,490.38	
2022-23		(\$4,705.56)	\$193,530.90	\$22,713.04	
2023-24		(\$3,557.86)	\$199,002.15	\$18,389.49	
2024-25		(\$6,886.19)	\$204,630.84	\$9,432.43	
2025-26		(\$13,542.83)	\$210,421.55	(\$3,014.90)	
2026-27			\$36,226.70	\$4,570.45	
2027-28			\$36,951.23	\$3,845.91	
2028-29			\$37,690.26	\$3,106.89	
2029-30			\$38,444.06	\$2,353.08	
2030-31			\$39,212.94	\$1,584.20	
2031-32			\$39,997.20	\$799.94	
2032-33			\$0.00	\$0.00	
2033-34			\$0.00	\$0.00	
BALANCE DUE	\$1,763,813.95	\$186,350.96	\$4,930,919.85	\$877,601.05	
TOTAL PRIN & INT	\$1,950,164.91		\$5,808,520.90		
PAID TOWN BOND DEBT-PERIOD ENDING JUNE 30, 2012					
2011-12	\$202,065.60	\$56,352.50	\$422,697.69	\$146,374.29	

TOWN SPECIAL REVENUE, CAPITAL PROJECT, & RESERVE FUNDS

CASH BALANCE AS OF JUNE 30, 2012

<u>Capital Reserve Funds</u>	July 1, 2011				June 30, 2012
	<u>Balance</u>	<u>Interest</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Balance</u>
Accounting Software Reserve Fund	\$7,269.03	\$3.86		\$1,151.26	\$6,121.63
CSO Bond Reserve Fund	\$348,496.52	\$187.82	\$21,328.00		\$370,012.34
Conservation & Development	\$98,158.94	\$52.64			\$98,211.58
Fire & Ambulance Equip. Fund	\$125,458.83	\$67.71	\$125,000.00	\$148,239.00	\$102,287.54
Highway Reserve Fund	\$19,855.28	\$12.97	\$100,000.00		\$119,868.25
Highway Bridges/Culverts Fund	\$0.00	\$5.56	\$135,475.00	\$65,799.00	\$69,681.56
Highway Street Lights Maintenance Fund	\$0.00	\$0.01	\$5,000.00		\$5,000.01
Highway Street Lights Replacement Fund	\$0.00	\$0.02	\$8,750.00		\$8,750.02
HMA/Skatepark Program	\$7,872.34	\$4.21			\$7,876.55
Landfill Capital Reserve Fund	\$3,175.15	\$2.16	\$20,168.00		\$23,345.31
Landfill Equipment Reserve Fund	\$51,754.19	\$27.76			\$51,781.95
Outdoor Facility Reserve Fund	\$31,361.56	\$17.27	\$35,000.00	\$4,000.00	\$62,378.83
Police Reserve Fund	\$44,614.22	\$23.93			\$44,638.15
Quechee Water Capital Reserve	\$171,936.43	\$92.14	\$60,968.00	\$24,800.00	\$208,196.57
Quechee Wastewater Capital Reserve Fund	\$392,011.14	\$211.15	\$37,882.00		\$430,104.29
Recreation Reserve Fund	\$51,372.42	\$27.56			\$51,399.98
Revaluation Reserve	\$160,274.27	\$85.86	\$55,000.00		\$215,360.13
Senior Center Capital Reserve Fund	\$6,505.77	\$3.54	\$2,000.00		\$8,509.31
Tower Maintenance Reserve Fund	\$29,255.93	\$17.53	\$4,000.00		\$33,273.46
Town Clerk Restoration Reserve Fund	\$211,504.65	\$121.13	\$43,446.00	\$13,538.61	\$241,533.17
Town Office Renovation Reserve	\$63,999.73	\$33.29		\$2,336.25	\$61,696.77
Water Capital Reserve Fund	\$481,537.91	\$254.37	\$119,807.00	\$111,191.57	\$490,407.71
Wastewater Capital Reserve Fund	\$366,004.09	\$198.55	\$96,599.00		\$462,801.64
Total Capital Reserve Funds	\$2,672,418.40	\$1,451.04	\$870,423.00	\$371,055.69	\$3,173,236.75
<u>Landfill Fund</u>					June 30, 2012
Landfill Closure Fund	\$556,670.49	\$298.56			\$556,969.05
Total Landfill Dept Reserve Funds	\$556,670.49	\$298.56	\$0.00	\$0.00	\$556,969.05
<u>Water Department Funds</u>					June 30, 2012
Water Impact Fees	\$229,662.27	\$128.28	\$13,316.84		\$243,107.39
Quechee Water Impact Fees	\$49,119.16	\$26.93	\$2,680.00		\$51,826.09
Total Water Department Reserve Funds	\$278,781.43	\$155.21	\$15,996.84	\$0.00	\$294,933.48
<u>Wastewater Department Funds</u>					June 30, 2012
Wastewater Impact Fees	\$577,543.20	\$320.25	\$26,887.56		\$604,751.01
Quechee Wastewater Impact Fees	\$196,615.18	\$105.63	\$1,696.00		\$198,416.81
Quechee Wastewater System Imp. Bond	\$83,554.53	\$44.83			\$83,599.36
Total Wastewater Dept Reserve Funds	\$857,712.91	\$470.71	\$28,583.56	\$0.00	\$886,767.18
Total Special Rev, Cap Project, & Res Fd	\$4,947,592.38	\$2,682.54	\$1,057,113.76	\$450,498.91	\$5,556,889.77

TOWN SPECIAL REVENUE, CAPITAL PROJECT, & RESERVE FUNDS
CASH BALANCE AS OF JUNE 30, 2012

<u>Special Revenue Funds</u>	July 1, 2011				June 30, 2012
	<u>Balance</u>	<u>Interest</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Balance</u>
Rehabilitation Loan Fund	\$58,420.10	\$42.93	\$49,334.94		\$107,797.97
Community Development Loan Fund	\$212,042.56	\$105.86	\$43,790.39	\$55,887.51	\$200,051.30
Fire Impact Fund	\$83,491.36	\$46.07	\$10,200.60	\$7,774.38	\$85,963.65
Library Impact Fund	\$2,530.56	\$1.39	\$124.08		\$2,656.03
Recreation Impact Fund	\$45,310.73	\$25.23	\$4,085.40		\$49,421.36
Police Asset Forfeiture	\$3,561.31	\$6.57	\$15,084.73	\$2,263.00	\$16,389.61
Police Youth Safety Fair Fund	\$7,946.57	\$5.20	\$950.00	\$3,212.48	\$5,689.29
Engine 494 Restoration Fund	\$4,330.88	\$2.48	\$1,140.25		\$5,473.61
Historic Preservation-Depot Grant	\$37.65				\$37.65
Municipal Park and Ride	\$2,400.00				\$2,400.00
Trails Grant	\$73.00				\$73.00
2009 Growth Center MP2008	\$1,046.50				\$1,046.50
VCDP-Prospect Street	\$30,000.00				\$30,000.00
Quechee Gorge Project	\$421.39	\$0.24			\$421.63
Watershed Grant WG98-02	\$1,939.55	\$1.04			\$1,940.59
Trees Matter	\$3,421.40	\$1.55	\$2,880.00	\$3,391.20	\$2,911.75
Glory Days of the Railroad	\$6,275.13	\$3.52	\$5,329.00	\$4,437.70	\$7,169.95
Dog Park	\$7,563.14	\$5.30	\$9,190.97	\$2,476.95	\$14,282.46
Total Special Revenue Funds	\$470,811.83	\$247.38	\$142,110.36	\$79,443.22	\$533,726.35
<u>Capital Project Funds</u>	July 1, 2011				June 30, 2012
	<u>Balance</u>	<u>Interest</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Balance</u>
CSO Bond Fund	\$82,893.31	\$44.46			\$82,937.77
DPW Garage Reserve Fund	\$28,304.01	\$15.18			\$28,319.19
Total Capital Project Funds	\$111,197.32	\$59.64	\$0.00	\$0.00	\$111,256.96

GRAND LIST AND TAX STATEMENT 2011-2012

	<u>Municipal</u>	<u>Homestead Education</u>	<u>Non-resident Education</u>
Taxes Assessed			
Taxable grand list	\$ 13,787,685.00	\$ 6,243,032.00	\$ 7,553,488.00
Tax rate	<u>0.7194</u>	<u>1.3918</u>	<u>1.4434</u>
Calculated taxes	9,918,860.59	8,689,051.94	10,902,704.58
Rounding adjustment	<u>3.83</u>	<u>0.25</u>	<u>0.42</u>
Taxes as billed	9,918,864.42	8,689,052.19	10,902,705.00
Adjustments for changes in homestead declarations and lister changes	<u>(7,814.12)</u>	<u>(68,963.69)</u>	<u>55,842.26</u>
Adjusted taxes	<u>\$ 9,911,050.30</u>	<u>\$ 8,620,088.50</u>	<u>\$ 10,958,547.26</u>
Taxes to account for			
Adjusted taxes			
Municipal taxes	\$ 9,911,050.30		
Homestead education taxes	8,620,088.50		
Non-resident education taxes	<u>10,958,547.26</u>		
Taxes to account for	<u>\$ 29,489,686.06</u>		
Taxes accounted for			
Collections	\$ 28,464,833.20		
Abatements	23,508.25		
Refunds	(127,370.13)		
Delinquent taxes	<u>1,128,714.74</u>		
Taxes accounted for	<u>\$ 29,489,686.06</u>		

HARTFORD 2012 BILLED GRAND LIST
FORM 411 – (TOWN CODE: 285) – MAIN DISTRICT
(Taxable properties only – State and Non-tax status properties are not listed below)

REAL ESTATE Category/Code	Parcel Count	Municipal Listed Value	Homestead Ed Listed Value	Non-Resi Ed. Listed Value	Total Education Listed Value
Residential I R1	2,840	702,456,200	451,659,500	250,796,700	702,456,200
Residential II R2	365	145,461,800	100,685,200	44,776,600	145,461,800
Mobile Homes-U MHU	306	10,184,700	7,597,300	2,587,400	10,184,700
Mobile Homes-L MHL	102	11,760,700	8,731,800	3,028,900	11,760,700
Seasonal I S1	20	275,900	0	275,900	275,900
Seasonal II S2	2	295,600	131,400	164,200	295,600
Commercial C	317	172,581,900	960,700	171,621,200	172,581,900
Commercial Apts CA	62	26,063,200	103,300	25,959,900	26,063,200
Industrial I	7	6,524,000	0	6,524,000	6,524,000
Utilities-E UE	11	54,117,700	0	54,117,700	54,117,700
Utilities-O UO	0	0	0	0	0
Farm F	11	4,904,400	2,921,900	1,982,500	4,904,400
Other O	1,053	205,318,700	50,010,100	155,308,600	205,318,700
Woodland W	0	0	0	0	0
Miscellaneous M	350	42,078,900	2,805,800	39,273,100	42,078,900
TOTAL LISTED REAL	5,446	1,382,023,700	625,607,000	756,416,700	1,382,023,700
P.P. Cable	1	1,985,200		1,985,200	1,985,200
P.P. Equipment	0	0			
P.P. Inventory	0	0			
TOTAL LISTED P.P.	1	1,985,200		1,985,200	1,985,200
TOTAL LISTED VALUE		1,384,008,900	625,607,000	758,401,900	1,384,008,900
EXEMPTIONS					
Veterans 10K	50	500,000	480,000	20,000	500,000
Veterans >10K		1,432,100			
Total Veterans		1,932,100	480,000	20,000	500,000
P.P. Contracts	1	1,985,200			
Contracts Apprv VEPC	0	0	0	0	0
Grandfathered	0	0	0	0	0
Non-Apprv(voted)	1	334,400			
Owner Pays Ed Tax	0	0			
Total Contracts	2	2,319,600	0	0	0
Farm Stab Apprv VEPC	0	0	0	0	0
Farm Grandfathered	0	0	0	0	0
Non-Apprv(voted)	0	0			
Owner Pays Ed Tax	0	0			
Total FarmStab Contr	0	0	0	0	0
Current Use	62	8,488,600	3,121,300	5,367,300	8,488,600
Special Exemptions	19		0	1,651,700	1,651,700
Partial Statutory	0	0	0	0	0
Sub-total Exemptions		12,740,300	3,601,300	7,039,000	10,640,300
Total Exemptions		12,740,300	3,601,300	7,039,000	10,640,300
TOTAL MUNICIPAL GRAND LIST		13,712,686.00			
TOTAL EDUCATION GRAND LIST			6,220,057.00	7,513,629.00	13,733,686.00
NON-TAX	179	NON-TAX PARCELS ARE NOT INCLUDED ON THE 411			

Owner	ST Name	Assessment
ADVANCE TRANSIT INC	BILLINGS FARM RD	\$949,800
ADVENT CHRISTIAN CHURCH	ADVENT LA	\$783,900
ALODIUM CHURCH	RTE 14 #A	\$223,200
AMERICAN LEGION POST	SOUTH MAIN ST	\$897,400
AMERICAN LEGION POST	SOUTH MAIN ST	\$0
CHRISTIAN ST. CEMETERY ASSOC	CHRISTIAN ST	\$128,700
COVER HOME REPAIR INC	SOUTH MAIN ST	\$288,000
EMERGE FAMILY ADVOCATES	LESLIE DRIVE	\$421,400
FAMILY PLACE INC THE	OLCOTT DRIVE	\$505,300
GREATER HARTFORD UNITED C.O.C.	MAPLE ST	\$518,600
HARTFORD CEMETERY ASSOC.	MAPLE ST	\$152,300
HARTFORD HISTORICAL SOCIETY	MAPLE ST	\$284,400
HARTFORD LIBRARY INC	MAPLE ST	\$366,000
HARTFORD TOWN OF	AIRPORT RD	\$1,471,500
HARTFORD TOWN OF	ALLISON RUN	\$171,900
HARTFORD TOWN OF	ARBORETUM LA	\$5,643,500
HARTFORD TOWN OF	BLAKE DRIVE	\$6,800
HARTFORD TOWN OF	BRIDGE ST	\$1,219,300
HARTFORD TOWN OF	BROOKMEADE CL	\$166,500
HARTFORD TOWN OF	BROOKMEADE CL	\$377,400
HARTFORD TOWN OF	CENTER OF TOWN RD	\$51,800
HARTFORD TOWN OF	CENTER OF TOWN RD	\$50,200
HARTFORD TOWN OF	CHRISTIAN ST	\$4,143,400
HARTFORD TOWN OF	CHRISTIAN ST	\$56,500
HARTFORD TOWN OF	CHRISTIAN ST	\$307,200
HARTFORD TOWN OF	CRANBERRY LA	\$253,900
HARTFORD TOWN OF	DEPOT ST	\$229,200
HARTFORD TOWN OF	DEPOT ST	\$116,500
HARTFORD TOWN OF	DEWEYS MILLS RD	\$141,700
HARTFORD TOWN OF	DODY LA	\$2,780,400
HARTFORD TOWN OF	DODY LA	\$146,500
HARTFORD TOWN OF	ELMWOOD COURT	\$52,600
HARTFORD TOWN OF	FAIRVIEW TERRACE	\$10,500
HARTFORD TOWN OF	FAIRVIEW TERRACE	\$61,000
HARTFORD TOWN OF	FAIRVIEW TERRACE	\$97,500
HARTFORD TOWN OF	FERRY BOAT CROSS'G	\$130,000
HARTFORD TOWN OF	FERRY BOAT CROSS'G	\$32,000
HARTFORD TOWN OF	GIFFORD RD	\$0
HARTFORD TOWN OF	HARRISON AVE	\$37,700
HARTFORD TOWN OF	HARTFORD AVE	\$180,900
HARTFORD TOWN OF	HARTFORD AVE	\$157,300
HARTFORD TOWN OF	HARTFORD AVE	\$56,800
HARTFORD TOWN OF	HARTFORD AVE	\$55,200
HARTFORD TOWN OF	HARTFORD AVE	\$51,700
HARTFORD TOWN OF	HEBARD ST	\$396,800
HARTFORD TOWN OF	HEMLOCK RIDGE DR	\$149,400
HARTFORD TOWN OF	HIGH ST	\$0
HARTFORD TOWN OF	HIGHLAND AVE	\$10,587,600
HARTFORD TOWN OF	HIGHLAND AVE	\$0
HARTFORD TOWN OF	HIGHLAND AVE	\$327,200
HARTFORD TOWN OF	HIGHLAND AVE	\$51,700
HARTFORD TOWN OF	HIGHLAND AVE	\$55,200
HARTFORD TOWN OF	HILLCREST TERRACE	\$55,000
HARTFORD TOWN OF	HILLRIDGE RD	\$131,800
HARTFORD TOWN OF	RESERVOIR RD	\$53,600
HARTFORD TOWN OF	RTE 14	\$38,600
HARTFORD TOWN OF	RTE 14	\$10,000
HARTFORD TOWN OF	RTE 14	\$18,200
HARTFORD TOWN OF	RTE 14	\$34,000
HARTFORD TOWN OF	RTE 14 BOAT LAUNCH	\$9,400
HARTFORD TOWN OF	RTE 14 RIVERBANK	\$7,800
HARTFORD TOWN OF	SOUTH MAIN ST	\$225,200
HARTFORD TOWN OF	SOUTH MAIN ST	\$57,600
HARTFORD TOWN OF	SOUTH MAIN ST	\$77,500
HARTFORD TOWN OF	SOUTH ST	\$144,400
HARTFORD TOWN OF	STONECREST AVE	\$59,200
HARTFORD TOWN OF	SYKES MOUNTAIN AVE	\$47,000
HARTFORD TOWN OF	THOMAS ST	\$70,300

Owner	ST Name	Assessment
HARTFORD TOWN OF	VA CUTOFF RD	\$1,184,300
HARTFORD TOWN OF	VA CUTOFF RD	\$27,200
HARTFORD TOWN OF	VARIOUS LOCATIONS	\$0
HARTFORD TOWN OF	VILLAGE GREEN CL	\$162,500
HARTFORD TOWN OF	VILLAGE GREEN CL	\$114,000
HARTFORD TOWN OF	VILLAGE GREEN CL	\$110,400
HARTFORD TOWN OF	WILLARD RD	\$222,400
HARTFORD TOWN OF	WILLARD RD	\$0
HARTFORD TOWN OF	WOODSTOCK RD	\$145,800
HARTFORD TOWN OF	WOODSTOCK RD	\$45,500
HARTFORD TOWN OF	WRIGHT RESERVOIR RD	\$5,095,900
HARTFORD TOWN OF		\$0
JERICHO COMMUNITY CLUB	JERICHO ST	\$148,400
LISEN	NORTH MAIN ST	\$426,600
LOYAL CLUB INC	NORTH MAIN ST	\$334,400
MID VT CHRISTIAN SCHOOL INC	WEST GILSON AVE	\$2,215,900
MONTSHIRE MUSEUM OF SCIENCE	LAND-NORWICH BORDER	\$164,800
NEW ENGLAND CENTRAL RR INC	CONNECTICUT RIVER RD	\$192,500
NEW ENGLAND CENTRAL RR INC	MILL RD	\$44,700
NEW ENGLAND CENTRAL RR INC	RIVERSIDE LAND	\$200,800
NEW ENGLAND CENTRAL RR INC	ROUND HOUSE RD	\$157,100
NORTHERN STAGE COMPANY	GATES ST	\$679,000
PRAISE CHAPEL INC	MAPLE ST	\$563,200
QUECHEE CEMETERY ASSOC.	OLD QUECHEE RD	\$144,000
QUECHEE CONGREGATIONAL CHURCH SOCIETY	QUECHEE MAIN ST	\$488,000
QUECHEE LIBRARY ASSOC.	QUECHEE MAIN ST	\$527,700
REVIVAL CONNECTIONS NON-PROFIT CORP	RTE 14	\$527,700
ST ANTHONY PARISH	HARTFORD AVE	\$155,300
ST ANTHONY'S CATHOLIC CHURCH	CHURCH ST	\$1,293,500
ST ANTHONY'S CATHOLIC CHURCH	CHURCH ST	\$101,900
HARTFORD TOWN OF	HILLRIDGE RD	\$40,000
HARTFORD TOWN OF	IZZO PLACE	\$1,199,900
HARTFORD TOWN OF	LAKELAND DRIVE	\$102,100
HARTFORD TOWN OF	LATHAM WORKS LA	\$3,308,200
HARTFORD TOWN OF	LATHAM WORKS LA	\$37,100
HARTFORD TOWN OF	LATHAM WORKS LA	\$63,400
HARTFORD TOWN OF	LATHAM WORKS LA	\$114,300
HARTFORD TOWN OF	LESLIE DRIVE	\$168,300
HARTFORD TOWN OF	LOCUST ST	\$50,800
HARTFORD TOWN OF	MAPLE ST	\$130,000
HARTFORD TOWN OF	MAPLE ST	\$57,000
HARTFORD TOWN OF	MAPLE ST	\$169,500
HARTFORD TOWN OF	MAPLE ST	\$130,000
HARTFORD TOWN OF	MAPLE ST	\$123,500
HARTFORD TOWN OF	MAPLE ST	\$106,300
HARTFORD TOWN OF	MILL RD	\$50,200
HARTFORD TOWN OF	MILL RD	\$110,700
HARTFORD TOWN OF	NORTH HARTLAND RD	\$946,200
HARTFORD TOWN OF	NORTH HARTLAND RD	\$122,400
HARTFORD TOWN OF	NORTH HARTLAND RD	\$40,000
HARTFORD TOWN OF	NORTH MAIN ST	\$48,000
HARTFORD TOWN OF	NORTH MAIN ST	\$578,100
HARTFORD TOWN OF	NORTH MAIN ST	\$50,000
HARTFORD TOWN OF	NORTH MAIN ST	\$55,400
HARTFORD TOWN OF	NORTH MAIN ST	\$40,000
HARTFORD TOWN OF	NORWICH AVE	\$814,400
HARTFORD TOWN OF	OLD RIVER RD	\$160,400
HARTFORD TOWN OF	OLD RIVER RD	\$53,600
HARTFORD TOWN OF	OLD TOWN FARM RD	\$32,000
HARTFORD TOWN OF	PASSUMPSIC AVE	\$74,500
HARTFORD TOWN OF	PINE ST	\$1,586,400
HARTFORD TOWN OF	PINE ST	\$0
HARTFORD TOWN OF	QUECHEE HARTLAND RD	\$135,700
HARTFORD TOWN OF	QUECHEE MAIN ST	\$113,100
HARTFORD TOWN OF	QUECHEE WEST HARTFORD	\$0
HARTFORD TOWN OF	RR ROW	\$86,100
HARTFORD TOWN OF	RAYMOND CL	\$50,800
HARTFORD TOWN OF	RECREATION DRIVE	\$149,700

Owner	ST Name	Assessment
LISTEN INC	MAPLE ST	\$234,900
LISTEN INC	MAPLE ST	\$532,300
ST ANTHONY'S PARISH	SOUTH MAIN ST	\$98,800
ST PAUL'S EPISCOPAL CHURCH	HARTFORD AVE	\$616,000
ST PAUL'S EPISCOPAL CHURCH	HARTFORD AVE	\$206,200
TUCKER CEMETERY	RTE 14	\$8,000
UNITED METHODIST CHURCH OF W.R.	GATES ST	\$512,900
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$115,200
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$120,300
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$48,800
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$112,000
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$159,100
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$167,600
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$121,600
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$0
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$174,800
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$118,100
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$137,600
UNITED STATES OF AMERICA	APPALACHIAN TRAIL	\$120,800
UNITED STATES OF AMERICA	BALSAM LA	\$2,877,900
UNITED STATES OF AMERICA	DEWEYS MILLS RD	\$413,100
UNITED STATES OF AMERICA	DEWEYS MILLS RD	\$136,200
UNITED STATES OF AMERICA	DEWEYS MILLS RD	\$36,900
UNITED STATES OF AMERICA	DEWEYS MILLS RD	\$47,000
UNITED STATES OF AMERICA	DEWEYS MILLS RD	\$170,700
UNITED STATES OF AMERICA	DEWEYS MILLS RD	\$136,700
VERMONT STATE OF	HILLSIDE RD	\$688,500
VERMONT STATE OF	HILLSIDE RD	\$0
VERMONT STATE OF	HILLSIDE RD	\$0
VERMONT STATE OF	OLD RIVER RD	\$154,100
VERMONT STATE OF	OLD RIVER RD	\$122,300
VERMONT STATE OF	OLD RIVER RD	\$158,700
VERMONT STATE OF	QUECHEE MAIN ST	\$0
VERMONT STATE OF	QUECHEE STATE PK	\$138,200
VERMONT STATE OF	QUECHEE STATE PK	\$159,100
VERMONT STATE OF	RR ROW	\$1,339,900

Owner	ST Name	Assessment
VERMONT STATE OF	RR ROW	\$634,700
VERMONT STATE OF	RR ROW	\$85,500
UNITED STATES OF AMERICA	HOLIDAY DRIVE	\$1,017,500
UNITED STATES OF AMERICA	QUECHEE MAIN ST	\$97,500
UNITED STATES OF AMERICA	QUECHEE MAIN ST	\$131,800
UNITED STATES OF AMERICA	RTE 14	\$0
UNITED STATES OF AMERICA	VETERANS DRIVE	\$21,663,000
UNITED STATES OF AMERICA	WOODSTOCK RD	\$100,800
UNITED STATES OF AMERICA	WOODSTOCK RD	\$265,200
UNITED STATES OF AMERICA	WOODSTOCK RD	\$607,600
UNITED STATES POSTAL SERVICE	HOLIDAY DRIVE	\$130,400
UNITED STATES POSTAL SERVICE	SYKES MOUNTAIN AVE	\$4,171,800
UNITED STATES POSTAL SERVICE	SYKES MOUNTAIN AVE	\$196,600
UPPER VALLEY CHURCH OF CHRIST	WOODSTOCK RD	\$491,000
UPPER VALLEY CHURCH OF CHRIST	WOODSTOCK RD	\$119,400
UPPER VALLEY HAVEN INC OF VT	HARTFORD AVE	\$1,378,800
VALLEY BIBLE CHURCH OF W R JCT	FAIRVIEW TERRACE	\$1,545,800
VALLEY BIBLE CHURCH OF W R JCT	LOWER HYDE PARK	\$166,500
VALLEY BIBLE CHURCH OF WRJ	LOWER HYDE PARK	\$49,200
VERIZON WIRELESS	ALLISON RUN	\$0
VERIZON WIRELESS	GIFFORD RD	\$0
V.I.N.S. INC	WOODSTOCK RD	\$1,645,500
VERMONT STATE COLLEGES	BILLINGS FARM RD	\$1,997,500
VERMONT STATE OF	BESWICK DRIVE	\$664,300
VERMONT STATE OF	RTE 14	\$0
VERMONT STATE OF	RR LINE NORTH OF STATION	\$172,500
VERMONT STATE OF	RR LINE SOUTH OF STATION	\$163,700
VERMONT STATE OF	WOODSTOCK RD	\$121,200
VERMONT STATE OF	WOODSTOCK RD	\$154,200
VETERANS OF FOREIGN WARS	SOUTH MAIN ST	\$366,300
WALDORF SCHOOL INC THE	BLUFF RD	\$1,298,700
WALDORF SCHOOL INC, THE	DODY LA	\$0
WEST HARTFORD CEMETERY ASSN	RTE 14	\$106,000
WEST HARTFORD CHURCH	RTE 14	\$161,200
WILDER CLUB + LIBRARY	NORWICH AVE	\$325,900
WRIGHT FAMILY TOMB	VA CUTOFF RD	\$40,000

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

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VT Lic. #92-000180

Independent Auditor's Report

To the Board of Selectmen
Town of Hartford, Vermont

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, as of and for the year ended June 30, 2012, which collectively comprise the Town of Hartford, Vermont's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Hartford, Vermont's management. Our responsibility is to express our opinions on these financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

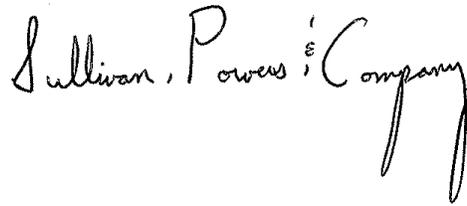
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hartford, Vermont, as of June 30, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the budgetary comparison for the General Fund 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.

Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise the Town of Hartford, Vermont's basic financial statements. The combining and individual fund financial statements and schedules of revenues and expenses ó budget (non-GAAP budgetary basis) and actual for proprietary fund types are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

In accordance with óGovernment Auditing Standardsö, we have also issued our report dated December 21, 2012 on our consideration of the Town of Hartford, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit conducted in accordance with óGovernment Auditing Standardsö and should be considered in assessing the results of our audit.

December 21, 2012
Montpelier, Vermont
Vt Lic. #92-000180

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned to the right of the typed text.

Management's Discussion and Analysis

As management of the Town of Hartford, we offer readers of the Town of Hartford's financial statements this narrative overview and analysis of the financial activities of the Town of Hartford for the fiscal year ended June 30, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found at the beginning of this report.

Financial Highlights

- The assets of the Town of Hartford exceeded its liabilities at the close of the most recent fiscal year by \$44,930,849 (*net assets*). Of this amount, \$6,301,153 (*unrestricted net assets*) may be used by the various funds of the Town to meet the Town's ongoing obligations to its citizens and creditors.
- The Town's total net assets increased by \$310,946. Of this amount, net assets attributable to governmental activities increased by \$406,841, and net assets attributable to business-type activities decreased by \$95,895.
- As of the close of the current fiscal year, the Town of Hartford's governmental funds reported combined ending fund balances of \$5,781,304, a decrease of \$892,908 in comparison with the prior year. Of this total amount, \$629,706 is *available for spending* at the government's discretion. Of this balance, \$720,305 represents negative fund balances for funds where revenues were received after June 30, 2012, and \$1,350,011 is unassigned.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,350,011 or 10.2 percent of unassigned general fund expenditures and operating transfers. The Town's fund balance policy requires that the Town maintain an unassigned general fund balance of 10.0 percent of general fund regular expenditures and operating transfers, or \$1,323,975 as of the current fiscal year. Due to a changing economy and budgetary challenges, the Town anticipates utilizing a portion of the fund balance when preparing the budget for the year ending June 30, 2014.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Hartford's basic financial statements. The Town of Hartford's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Hartford's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Town of Hartford's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town of Hartford is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets 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).

Both of the government-wide financial statements distinguish functions of the Town of Hartford that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Hartford include general government, public safety, public works, health and social services, recreation and parks, conservation and development, cultural, and public improvements. The business-type activities of the Town of Hartford include the municipal arena, solid waste, water and wastewater operations.

The government-wide financial statements are designed to include not only the Town of Hartford itself (known as the *primary government*), but also any legally separate entities for which the Town of Hartford is financially accountable (known as *component units*). The Town of Hartford has no such entities that qualify as component units.

The government-wide financial statements can be found in Exhibits A and B of this report.

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 of Hartford, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Hartford can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower 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. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Hartford maintains sixteen individual governmental funds, including the General Fund, four Special Revenue Funds, nine Capital Projects Funds, one Debt Service Fund, and one Permanent Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Hurricane Irene Fund, which are considered to be a major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found in Exhibits C through E of this report.

Proprietary funds. The Town of Hartford maintains one type of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town of Hartford uses enterprise funds to account for its Outdoor Facilities Fund, its Solid Waste Fund, its Water Fund, and its Wastewater Fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste Fund, the Water Fund, and the Wastewater Fund, all of which are considered to be major funds of the Town of Hartford. Although not required, the Town of Hartford has elected to present separate information in the proprietary fund financial statements for the Outdoor Facilities Fund, which is considered to be a non-major proprietary fund.

The basic proprietary fund financial statements can be found in Exhibits F through H of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Town of Hartford's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The Town has no fiduciary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* to provide additional financial information not included in the basic financial statements. This supplementary information includes combining statements for various funds, and budgetary comparison statements. The supplementary information can be found immediately following the notes to the financial statements in this report.

Government-wide Financial Analysis

TOWN OF HARTFORD, VERMONT'S NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 7,764,071	\$ 7,667,460	\$ 6,330,440	\$ 5,683,947	\$ 14,094,511	\$ 13,351,407
Capital assets	<u>22,019,256</u>	<u>21,141,337</u>	<u>30,875,989</u>	<u>30,880,127</u>	<u>52,895,245</u>	<u>52,021,464</u>
Total Assets	<u>29,783,327</u>	<u>28,808,797</u>	<u>37,206,429</u>	<u>36,564,074</u>	<u>66,989,756</u>	<u>65,372,871</u>
Long-term liabilities outstanding	3,488,619	3,383,329	15,923,316	14,174,176	19,411,935	17,557,505
Other liabilities	<u>1,636,466</u>	<u>1,174,067</u>	<u>1,010,506</u>	<u>2,021,396</u>	<u>2,646,972</u>	<u>3,195,463</u>
Total Liabilities	<u>5,125,085</u>	<u>4,557,396</u>	<u>16,933,822</u>	<u>16,195,572</u>	<u>22,058,907</u>	<u>20,752,968</u>
Net Assets						
Invested in capital assets, net of related debt	20,238,216	19,175,461	15,107,523	16,019,130	35,345,739	35,194,591
Restricted	2,223,943	2,731,295	1,060,014	1,050,297	3,283,957	3,781,592
Unrestricted	<u>2,196,083</u>	<u>2,344,645</u>	<u>4,105,070</u>	<u>3,299,075</u>	<u>6,301,153</u>	<u>5,643,720</u>
Total Net Assets	<u>\$ 24,658,242</u>	<u>\$ 24,251,401</u>	<u>\$ 20,272,607</u>	<u>\$ 20,368,502</u>	<u>\$ 44,930,849</u>	<u>\$ 44,619,903</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town of Hartford, assets exceeded liabilities by \$44,930,849 at the close of the most recent fiscal year.

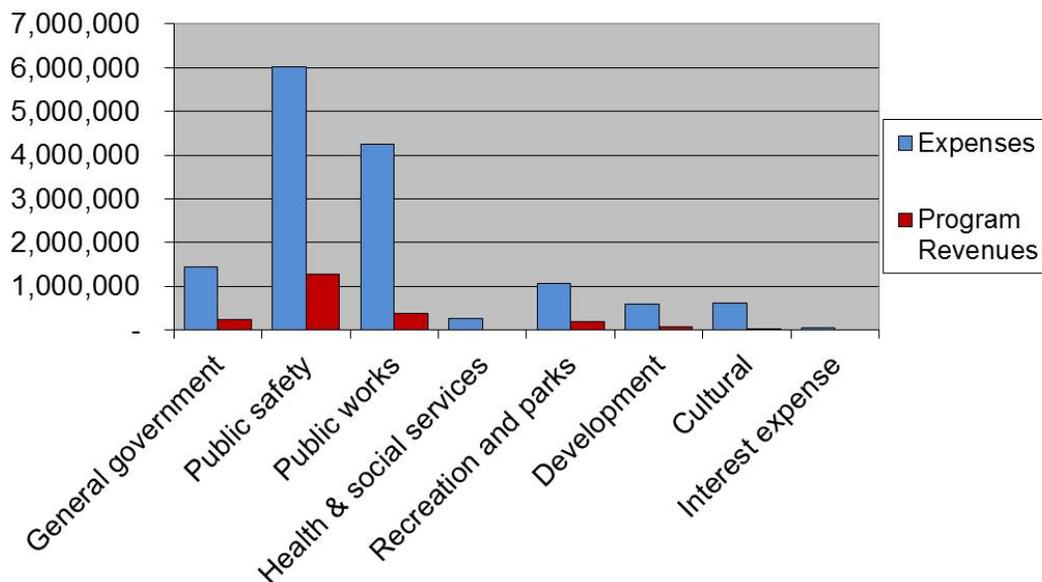
By far the largest portion of the Town of Hartford's net assets (79%) reflects its investment in capital assets (e.g., land, buildings, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town of Hartford uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the Town of Hartford'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.

An additional portion of the Town of Hartford's net assets (7%) represents resources that are subject to external restriction on how they may be used. The remaining balance of *unrestricted net assets* (\$6,301,153) may be used to meet the government's ongoing obligations to citizens and creditors. Included in unrestricted net assets are amounts that management has assigned for particular purposes, such as capital reserve funds and reserves for expenditures in subsequent years.

At the end of the current fiscal year, the Town of Hartford is able to report positive balances in all three categories of net assets for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

Governmental activities. Governmental activities increased the Town of Hartford's net assets by \$406,841 during the current fiscal year. Investment in capital assets, net of related debt, increased by \$1,062,755. This increase resulted from the net effect of a decrease as a result of depreciation exceeding capital outlays expense by \$881,328, an increase as a result of principal payments on long-term bonds, notes, and leases of \$202,066, and a \$20,639 change in retainage payable. Restricted net assets decreased by \$507,352, primarily as a result of pay out of impact fees to the school and use of Maxfield Property funds which both decreased the amount restricted. Unrestricted net assets decreased by \$148,562, primarily as a result of created contributions of assets to the restricted category.

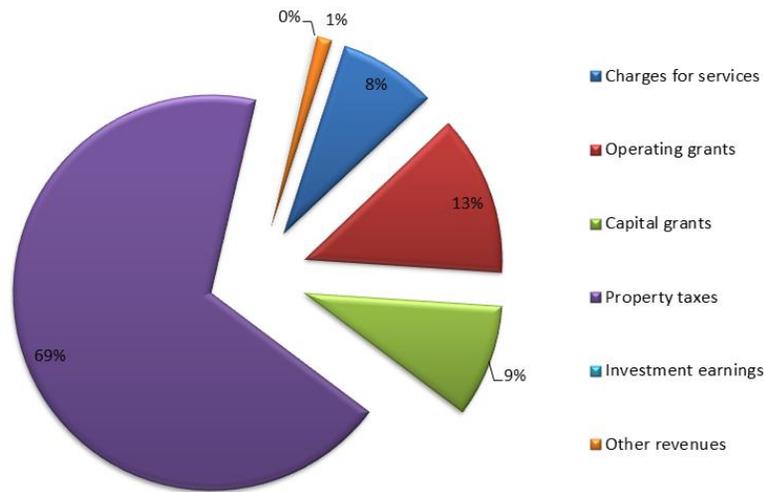
Expenses and Program Revenues - Governmental Activities



TOWN OF HARTFORD, VERMONT'S CHANGES IN NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
Program revenues						
Charges for services	\$ 1,188,295	\$ 1,080,881	\$ 4,373,375	\$ 4,136,846	\$ 5,561,670	\$ 5,217,727
Operating grants and contributions	1,948,987	822,379	219,693	4,852	2,168,680	827,231
Capital grants and contributions	1,376,618	226,734	-	-	1,376,618	226,734
General revenues						
Property taxes	10,195,119	10,516,674	-	-	10,195,119	10,516,674
Unrestricted investment earnings	15,181	20,875	1,701	17,540	16,882	38,415
Other revenues	186,292	256,030	70,883	-	257,175	256,030
Total Revenues	14,910,492	12,923,573	4,665,652	4,159,238	19,576,144	17,082,811
Expenses						
Governmental activities						
General government						
Administration	705,490	783,920	-	-	705,490	783,920
Elections and vital statistics	150,775	173,731	-	-	150,775	173,731
Finance	396,849	338,367	-	-	396,849	338,367
Valuation	191,393	192,705	-	-	191,393	192,705
Public safety						
Police	2,524,202	2,439,384	-	-	2,524,202	2,439,384
Fire and ambulance	2,819,565	2,754,876	-	-	2,819,565	2,754,876
Dispatch	671,409	662,283	-	-	671,409	662,283
Public works						
Highways	4,068,137	3,208,529	-	-	4,068,137	3,208,529
Public works administration	174,541	108,512	-	-	174,541	108,512
Health and social services						
Health and social services	255,821	258,891	-	-	255,821	258,891
Recreation and parks						
Recreation administration	183,384	200,480	-	-	183,384	200,480
Recreation programs	309,571	299,097	-	-	309,571	299,097
Parks	576,322	294,495	-	-	576,322	294,495
Conservation and development						
Conservation and development	600,520	528,671	-	-	600,520	528,671
Cultural						
Cultural	605,248	255,007	-	-	605,248	255,007
Education						
Education	-	10	-	-	-	10
Interest on long-term debt	38,974	42,807	-	-	38,974	42,807
Business-type activities						
Outdoor facilities	-	-	193,511	185,388	193,511	185,388
Solid waste	-	-	903,486	856,217	903,486	856,217
Water and wastewater	-	-	3,896,000	3,234,763	3,896,000	3,234,763
Total Expenses	14,272,201	12,541,765	4,992,997	4,276,368	19,265,198	16,818,133
Change in net assets before transfers	638,291	381,808	(327,345)	(117,130)	310,946	264,678
Transfers	(231,450)	(235,063)	231,450	235,063	-	-
Change in net assets	406,841	146,745	(95,895)	117,933	310,946	264,678
Net assets - beginning of year	24,251,401	24,104,656	20,368,502	20,250,569	44,619,903	44,355,225
Net assets - end of year	<u>\$ 24,658,242</u>	<u>\$ 24,251,401</u>	<u>\$ 20,272,607</u>	<u>\$ 20,368,502</u>	<u>\$ 44,930,849</u>	<u>\$ 44,619,903</u>

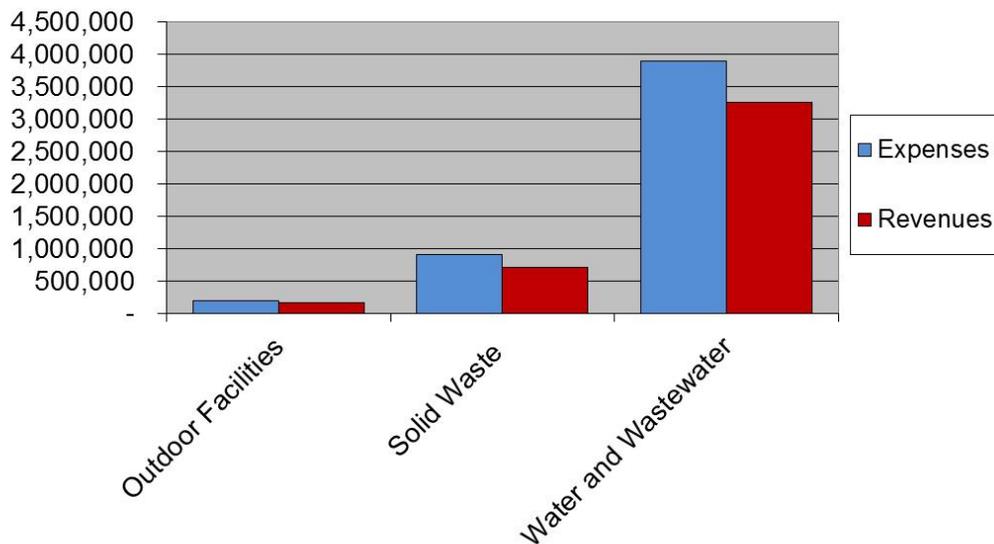
Revenues by Source - Governmental Activities



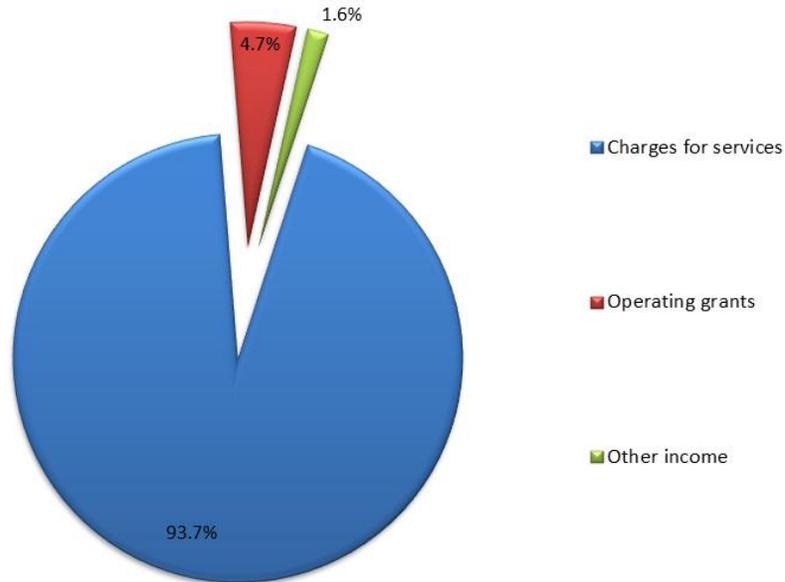
Business-type activities. Business-type activities decreased the Town of Hartford’s net assets by \$95,895 during the current fiscal year. Key elements of this change are as follows:

- Charges for services increased by 5.7%. Charges for services in the Water Fund remained relatively stable. Charges for services in the Wastewater Fund increased by 14.0%. Charges for services in the Solid Waste Fund increased by 4.4%.
- Operating expenses (before depreciation) increased by 6.4%.
- Total depreciation expense for business-type activities is \$1,589,438, a 53% increase from the prior year.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the Government's Funds

As noted earlier, the Town of Hartford, Vermont, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town of Hartford's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Hartford's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Town of Hartford's governmental funds reported combined ending fund balances of \$5,781,304, an decrease of \$892,908 in comparison to the prior year. Of this total amount, \$30,212 is non-spendable (permanent fund principal and equipment deposit) and \$2,193,731 is restricted to indicate that it is not available for discretionary spending, because it is otherwise restricted by grant agreements, statutes, or bond covenants. Of the remaining amount, \$2,927,655 has been assigned by the Town for various purposes, and \$629,706 is unassigned and available for spending at the government's discretion.

The general fund is the chief operating fund of the Town of Hartford. At the end of the current fiscal year, unassigned fund balance was \$1,350,011, and assigned fund balance was \$2,220,207. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures and operating transfers. Unassigned fund balance represents 8.8 percent of general fund expenditures and operating transfers, while total fund balance represents 23.5 percent of that same amount.

The fund balance of the Town of Hartford's general fund decreased by \$572,392 during the current fiscal year. Key factors in this change are as follows:

- The Town recognized an expenditure of \$369,772 for impact fee paid to the school
- Transfers to other funds included \$266,533 to the Debt Service Fund, \$154,500 to the Solid Waste Fund, and \$50,000 to the Outdoor Facilities Fund.

- The Town transferred \$103,000 to the Quechee Bridge Capital Project Fund which is outside the general fund
- The Town transferred \$441,000 to the W. Hartford Library Capital Project Fund which is outside the general fund

On August 28, 2011, the State of Vermont, including the Town of Hartford, was struck by Tropical Storm Irene, causing catastrophic damage to several areas of the Town. A new capital project fund was setup to track revenue and expenditures related to the hurricane. The fund deficit of this fund was \$338,893 as of June 30, 2012 due to revenue lagging behind expenditures significantly.

Special revenue funds consist primarily of community development funds (\$436,341) and impact fee funds (\$146,904). Use of community development funds is restricted by grant close-out agreements, and use of impact fee funds is restricted by the impact fee statute. Capital projects funds consist primarily of amounts to be used in the construction of the public works facility and stormwater runoff projects and for infrastructure and other land improvements to the Maxfield property. In addition, three new capital project funds were established during 2012. One for tracking construction of the new Quechee Bridge, one for tracking construction of the new W. Hartford Library, and one major fund for Hurricane Irene(see above). Debt service funds consist of amounts restricted for payment of final balloon payments on interest-free loans from the state for construction of stormwater separation systems.

Proprietary funds. The Town of Hartford's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Solid Waste Fund amounted to \$421,815 and those of the Water Fund amounted to \$1,367,104. Unrestricted net assets of the Outdoor Facilities Fund amounted to \$65,469 and those of the Wastewater Fund amounted to \$2,250,682. Unrestricted net assets of the Solid Waste Fund increased by \$44,802, those of the Water Fund decreased \$189,642 and those of the Wastewater Fund increased by \$913,636. Unrestricted net assets of the Outdoor Facilities Fund increased by \$37,199. Other factors concerning the finances of these funds have already been addressed in the discussion of the Town of Hartford's business-type activities.

General Fund Budgetary Highlights

Differences between budgeted amounts and actual amounts can be briefly summarized as follows:

- Intergovernmental revenue was \$524,064(91%) higher than budgeted. This is the result of several new additional grants that were recognized during the year.
- The Town recognized an unbudgeted expenditure of \$369,772 for impact fee paid to the school
- Revenue for delinquent tax penalties was \$36,528 below budget because significantly more taxpayers paid their tax on time compared to the prior year
- Interest income was below budget by \$13,413.
- Highway capital expenditures were over budget by \$88,203

Capital Asset and Debt Administration

Capital assets. The Town of Hartford's investment in capital assets for its governmental and business-type activities as of June 30, 2012, amounted to \$35,345,739 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings and improvements, vehicles and equipment, roads and bridges, and water and wastewater distribution and collection systems. The investment in net assets increased by 5.5 percent for governmental activities, and decreased 5.7 percent for business-type activities.

Major capital asset events during the current fiscal year included the following:

- Engineering and design for the new Quechee Bridge(\$221,869)

- Public Safety communication equipment paid primarily through grant(\$242,279)
- 11/12 Paving(\$907,405)
- Hartford Village Bridge repairs(\$232,919)
- Upgrades to the wastewater treatment facilities were continued (\$1,239,982)
- Norwich Ave sidewalks(\$135,422)
- New 2012 Ambulance(\$148,239)
- 2012 Freightliner 114SD(\$163,443)

	Governmental activities		Business-type activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 778,976	\$ 643,976	\$ 414,158	\$ 414,158	\$ 1,193,134	\$ 1,058,134
Land improvements	602,423	629,414	93,222	99,827	695,645	729,241
Buildings and improvements	2,368,913	2,441,103	17,902,528	3,049,134	20,271,441	5,490,237
Vehicles and equipment	2,934,991	2,621,245	236,825	154,491	3,171,816	2,775,736
Roads, bridges and sidewalks	13,754,514	13,554,958	-	-	13,754,514	13,554,958
Distribution and collection systems	-	-	12,225,256	11,082,503	12,225,256	11,082,503
Construction in progress	1,579,440	1,250,641	4,000	16,080,017	1,583,440	17,330,658
Total Assets	\$ 22,019,257	\$ 21,141,337	\$ 30,875,989	\$ 30,880,130	\$ 52,895,246	\$ 52,021,467

Additional information on the Town of Hartford's net assets can be found in note IV.E. of the notes to financial statements.

Long-term debt. At the end of the current year, the Town of Hartford had total long-term debt outstanding of \$17,199,567. Of this amount, \$1,305,000 represents bonded debt backed by the full faith and credit of the Town, and \$15,894,567 represents revolving loans issued by the State of Vermont.

	Governmental activities		Business-type activities		Total	
	2012	2011	2012	2011	2012	2011
Bonds payable	\$ 840,000	\$ 945,000	\$ 465,000	\$ 690,000	\$ 1,305,000	\$ 1,635,000
Revolving loans payable	923,814	1,020,880	14,970,753	13,460,076	15,894,567	14,480,956
Totals	\$ 1,763,814	\$ 1,965,880	\$ 15,435,753	\$ 14,150,076	\$ 17,199,567	\$ 16,115,956

The Town of Hartford's total debt increased by \$1,083,611 during the year, reflecting repayments on existing debt of \$839,339 and new revolving loan debt within the water and wastewater funds of \$1,922,951.

State statutes limit the amount of bonded debt any governmental entity may issue to 10 times its total assessed valuation. The current debt limit for the Town of Hartford is \$137,229,450 which is significantly in excess of the Town of Hartford's outstanding bonded debt.

Bonds are issued through the Vermont Municipal Bond Bank. The Town issues no bonded debt on its own behalf and does not maintain its own credit rating.

Additional information on the Town of Hartford's long-term debt can be found in note IV.H. of the notes to financial statements.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the Town is currently 3.3 percent, down from 3.7 percent one year ago. This compares with a 4.6 percent rate state-wide, up from 5.6 percent statewide one year ago.
- Health insurance rates have increased significantly as a result of several factors affecting the healthcare industry

- Restricted, assigned and designated funds at the end of June 30, 2012, amounted to \$10,258,535. These funds are available for appropriation to fund capital and equipment purchases in coming years. Included in this amount are funds for subsequent year expenditures in the amount of \$250,000. This amount is available for appropriation in future years to reduce the amount that is required to be raised by property taxes.
- Recent data on Vermont economic conditions indicate that the performance of the Vermont economy has generally outperformed the developments in the U.S. economy overall during the past 12 to 18 months.

All of these factors were considered in preparing the Town of Hartford's budget for the 2014 fiscal year.

The Town of Hartford approved a general fund budget for fiscal year 2013 in the amount of \$13,446,232. This represents an increase of \$888,628 or 7.1 percent over the approved budget for the previous year. The Town will utilize \$735,000 in assigned capital funds and \$250,000 in assigned funds for subsequent year expenditures to pay for expenditures included in this budget. The use of these funds was intended to keep any increase in taxes raised to a minimum.

Any increases to Town of Hartford rates were approved by the Selectboard on January 24, 2012 and were effective July 1, 2012. Rates for the Outdoor Facilities Fund were not increased. Rates for the Solid Waste Fund were not increased. Within the Water Fund, the usage fee per 100 cubic feet of water increased approximately 1% and the base rates and flat rates also increased approximately 1%. Within the Wastewater Fund, the Hartford Wastewater Usage Fee(Unmetered) increased by approx. 11.7% and the Quechee Wastewater Usage Fee(Unmetered) increased by approx 14.1%. In addition, the quarterly Hartford Wastewater base rate increased from \$37.53 to \$49.56 and the quarterly Quechee Wastewater base rate increased from \$79.76 to \$100.94.

Requests for Information

This financial report is designed to provide a general overview of the Town of Hartford, Vermont's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, Town of Hartford, 171 Bridge Street, White River Jct., VT 05001.

TOWN OF HARTFORD, VERMONT
STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 5,717,550	\$ 5,339,808	\$ 11,057,358
Investments	11,491	-	11,491
Receivables (net of allowance for uncollectible accounts)			
Taxes receivable	224,662	-	224,662
Accounts receivable	62,603	789,091	851,694
Notes receivable	176,523	-	176,523
Due from other governments	1,198,186	201,541	1,399,727
Deposits	3,044	-	3,044
Restricted assets			
Cash and cash equivalents	370,012	-	370,012
Capital assets (net of accumulated depreciation)			
Land and land improvements	1,381,399	507,381	1,888,780
Buildings and building improvements	2,368,914	17,902,529	20,271,443
Vehicles and equipment	2,934,990	236,825	3,171,815
Roads, bridges and sidewalks	13,754,514	-	13,754,514
Distribution and collection systems	-	12,225,254	12,225,254
Construction in progress	1,579,439	4,000	1,583,439
	<u>29,783,327</u>	<u>37,206,429</u>	<u>66,989,756</u>
Total Assets			
LIABILITIES			
Accounts payable	440,828	222,663	663,491
Accrued payroll and benefits payable	166,407	35,218	201,625
Accrued compensated absences payable	324,590	89,466	414,056
Accrued interest payable	3,098	17,899	20,997
Due to other governments	341,622	344,966	686,588
Unearned revenue	51,379	-	51,379
Noncurrent liabilities			
Due within one year	308,542	300,294	608,836
Due in more than one year	3,488,619	15,923,316	19,411,935
	<u>5,125,085</u>	<u>16,933,822</u>	<u>22,058,907</u>
Total Liabilities			
NET ASSETS			
Invested in capital assets, net of related debt	20,238,216	15,107,523	35,345,739
Restricted for:			
Public safety	22,079	-	22,079
Impact fees	146,904	1,060,014	1,206,918
Recreation and parks	1,079,850	-	1,079,850
Community development	530,453	-	530,453
Debt service	370,013	-	370,013
Endowments and perpetual care			
Non-expendable	27,168	-	27,168
Expendable	3,112	-	3,112
Cultural	12,200	-	12,200
Other purposes	32,164	-	32,164
Unrestricted	2,196,083	4,105,070	6,301,153
	<u>24,658,242</u>	<u>20,272,607</u>	<u>44,930,849</u>
Total Net Assets			

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

TOWN OF HARTFORD, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Functions/Programs						
Governmental activities						
General government						
Administration	\$ 705,490	\$ -	\$ 29,489	\$ -	(\$ 676,001)	\$ - (\$ 676,001)
Elections and vital statistics	150,775	132,482	-	-	(18,293)	(18,293)
Finance	396,849	15,078	-	-	(381,771)	(381,771)
Valuation	191,393	46	53,896	-	(137,451)	(137,451)
Public safety						
Police	2,524,202	44,696	362,507	19,292	(2,097,707)	(2,097,707)
Fire and ambulance	2,819,565	439,030	54,334	256,803	(2,069,398)	(2,069,398)
Dispatch	671,409	343,161	-	-	(328,248)	(328,248)
Public works						
Highways	4,068,137	11,036	1,141,348	701,181	(2,214,572)	(2,214,572)
Public works administration	174,541	-	-	-	(174,541)	(174,541)
Health and social services						
Health and social services	255,821	-	-	-	(255,821)	(255,821)
Recreation and parks						
Recreation administration	183,384	-	-	-	(183,384)	(183,384)
Recreation programs	309,571	182,990	10,667	-	(115,914)	(115,914)
Parks	576,322	-	267,007	22,406	(286,909)	(286,909)
Conservation and development						
Conservation and development	600,520	19,776	29,739	119,805	(431,200)	(431,200)
Cultural	605,248	-	-	257,131	(348,117)	(348,117)
Interest on long-term debt	38,974	-	-	-	(38,974)	(38,974)
Total governmental activities	<u>14,272,201</u>	<u>1,188,295</u>	<u>1,948,987</u>	<u>1,376,618</u>	<u>(9,758,301)</u>	<u>(9,758,301)</u>
Business-type activities						
Outdoor facilities	193,511	179,618	-	-	(13,893)	(13,893)
Solid waste	903,486	730,222	2,376	-	(170,888)	(170,888)
Water and wastewater	3,896,000	3,463,535	217,317	-	(215,148)	(215,148)
Total business-type activities	<u>4,992,997</u>	<u>4,373,375</u>	<u>219,693</u>	<u>-</u>	<u>(399,929)</u>	<u>(399,929)</u>
Total primary government	<u>\$ 19,265,198</u>	<u>\$ 5,561,670</u>	<u>\$ 2,168,680</u>	<u>\$ 1,376,618</u>	<u>(9,758,301)</u>	<u>(399,929)</u> (10,158,230)
General revenues:						
Property taxes					10,195,119	10,195,119
Unrestricted investment earnings					15,181	16,882
Other revenues					186,292	257,175
Transfers					(231,450)	-
Total general revenues and transfers					<u>10,165,142</u>	<u>304,034</u> 10,469,176
Change in net assets					406,841	(95,895) 310,946
Net assets, July 1, 2011					<u>24,251,401</u>	<u>20,368,502</u> 44,619,903
Net assets, June 30, 2012					<u>\$ 24,658,242</u>	<u>\$ 20,272,607</u> \$ 44,930,849

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

TOWN OF HARTFORD, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Hurricane Irene Fund	Non-major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and equivalents	\$ 3,028,433	\$ -	\$ 2,689,117	\$ 5,717,550
Investments	-	-	11,492	11,492
Receivables (net of allowances for uncollectible accounts)				
Taxes receivable	286,662	-	-	286,662
Accounts receivable	46,974	-	15,629	62,603
Notes receivable	-	-	176,523	176,523
Due from other governments	172,878	498,400	526,912	1,198,190
Due from other funds	723,965	-	32,086	756,051
Deposits	-	-	3,044	3,044
Restricted assets:				
Cash and equivalents	-	-	370,013	370,013
Total Assets	<u>4,258,912</u>	<u>498,400</u>	<u>3,824,816</u>	<u>8,582,128</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	239,131	97,337	104,360	440,828
Accrued payroll and benefits payable	166,407	-	-	166,407
Due to other governments	-	-	341,622	341,622
Due to other funds	36,002	367,073	352,976	756,051
Deferred revenue	247,154	372,883	475,879	1,095,916
Total Liabilities	<u>688,694</u>	<u>837,293</u>	<u>1,274,837</u>	<u>2,800,824</u>
Fund balances				
Non-spendable				
Permanent fund principal	-	-	27,168	27,168
Deposits	-	-	3,044	3,044
Restricted for				
Public safety	-	-	22,079	22,079
Impact fees	-	-	146,904	146,904
Recreation and parks	-	-	1,079,850	1,079,850
Community development	-	-	530,453	530,453
Debt service	-	-	370,013	370,013
Endowments - Expendable	-	-	3,112	3,112
Cultural	-	-	12,200	12,200
Other	-	-	29,120	29,120
Assigned for				
General government	1,262,779	-	-	1,262,779
Public safety	183,830	-	-	183,830
Public works	382,098	-	51,985	434,083
Health and social services	8,509	-	-	8,509
Recreation and parks	139,277	-	-	139,277
Conservation and development	243,714	-	-	243,714
Cultural	-	-	655,463	655,463
Unassigned, reported in:				
General fund	1,350,011	-	-	1,350,011
Hurricane Irene capital project fund	-	(338,893)	-	(338,893)
Special revenue funds	-	-	(147,954)	(147,954)
Capital projects funds	-	-	(233,458)	(233,458)
Total Fund Balances	<u>3,570,218</u>	<u>(338,893)</u>	<u>2,549,979</u>	<u>5,781,304</u>
Total Liabilities and Fund Balances	<u>\$ 4,258,912</u>	<u>\$ 498,400</u>	<u>\$ 3,824,816</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	\$ 22,019,256
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	982,535
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(4,124,853)
Net assets of governmental activities	<u>\$ 24,658,242</u>

The accompanying 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, 2012

	General Fund	Hurricane Irene Fund	Non-major Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 9,946,283	\$ -	\$ -	\$ 9,946,283
Tax penalties and interest	214,695	-	-	214,695
Permits and licenses	17,174	-	-	17,174
Intergovernmental revenues	1,088,404	858,464	515,918	2,462,786
Charges for current services	1,216,916	-	-	1,216,916
Fines and forfeits	10,444	-	-	10,444
Impact fees	-	-	762	762
Interest	5,047	-	10,135	15,182
Other revenues	162,015	13,987	33,072	209,074
	<u>12,660,978</u>	<u>872,451</u>	<u>559,887</u>	<u>14,093,316</u>
Total Revenues				
EXPENDITURES				
Current expenditures				
General government				
Administration	594,613	83,202	-	677,815
Elections and vital statistics	141,102	-	-	141,102
Finance	394,351	-	-	394,351
Valuation	180,213	-	-	180,213
Board and commissions	2,275	-	-	2,275
Public safety				
Police	2,338,160	871	5,477	2,344,508
Fire and ambulance	2,339,837	30,357	115,892	2,486,086
Dispatch	603,415	-	-	603,415
Public works				
Highways	1,638,698	710,120	-	2,348,818
Public works administration	173,374	-	-	173,374
Health and social services	251,247	-	-	251,247
Recreation and parks				
Recreation administration	172,486	-	-	172,486
Recreation programs	294,936	-	-	294,936
Parks	208,147	289,451	25,545	523,143
Conservation and development	442,606	-	89,116	531,722
Cultural	221,975	-	-	221,975
Education	-	-	369,772	369,772
Debt service expenditures				
Principal	-	-	202,066	202,066
Interest	-	-	39,197	39,197
Capital expenditures				
General government				
Administration	18,602	-	-	18,602
Public safety				
Police	83,274	-	19,292	102,566
Fire and ambulance	304,923	-	245,745	550,668
Dispatch	-	-	-	-
Public works				
Highways	1,817,562	119,749	293,338	2,230,649
Administration	-	-	-	-
Recreation and parks				
Parks	-	-	87,208	87,208
Conservation and development	-	-	49,267	49,267
Cultural	-	-	9,281	9,281
	<u>12,221,796</u>	<u>1,233,750</u>	<u>1,551,196</u>	<u>15,006,742</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	439,182	(361,299)	(991,309)	(913,426)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,946,600	-	806,761	2,753,361
Transfers out	(2,964,557)	-	(20,254)	(2,984,811)
Proceeds from sale of capital assets	5,843	-	-	5,843
Insurance proceeds	-	22,406	223,719	246,125
	<u>(1,012,114)</u>	<u>22,406</u>	<u>1,010,226</u>	<u>20,518</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balances	(572,932)	(338,893)	18,917	(892,908)
Fund Balances - July 1, 2011	4,143,150	-	2,531,062	6,674,212
Fund Balances - June 30, 2012	\$ 3,570,218	(\$ 338,893)	\$ 2,549,979	\$ 5,781,304

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

**TOWN OF HARTFORD, VERMONT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012**

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balance - total government funds (Exhibit D)	(\$ 892,908)
Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	881,328
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	561,831
The issuance of long-term debt (e.g., bonds, leases) 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, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	202,066
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(345,476)</u>
Change in net assets of governmental activities (Exhibit B)	<u>\$ 406,841</u>

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

TOWN OF HARTFORD, VERMONT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2012

	Major Funds			Non-major Fund	Total Proprietary Funds
	Solid Waste Fund	Water Fund	Wastewater Fund	Outdoor Facilities Fund	
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 926,154	\$ 1,535,166	\$ 2,808,996	\$ 69,492	\$ 5,339,808
Accounts receivable (net of allowance for uncollectible accounts)	33,293	245,174	508,588	2,036	789,091
Due from other governments	7,746	64,917	128,878	-	201,541
Due from other funds	60,302	-	-	-	60,302
Total Current Assets	<u>1,027,495</u>	<u>1,845,257</u>	<u>3,446,462</u>	<u>71,528</u>	<u>6,390,742</u>
Noncurrent Assets					
Capital assets					
Land and land improvements	277,184	34,000	245,158	-	556,342
Buildings and building improvements	1,659,897	280,160	25,915,482	928,840	28,784,379
Vehicles and equipment	353,558	284,282	423,823	73,798	1,135,461
Distribution and collection systems	-	11,141,349	11,973,862	-	23,115,211
Construction in progress	-	-	-	4,000	4,000
Less accumulated depreciation	<u>(1,500,461)</u>	<u>(4,979,691)</u>	<u>(15,314,576)</u>	<u>(924,676)</u>	<u>(22,719,404)</u>
Total Noncurrent Assets	<u>790,178</u>	<u>6,760,100</u>	<u>23,243,749</u>	<u>81,962</u>	<u>30,875,989</u>
Total Assets	<u>1,817,673</u>	<u>8,605,357</u>	<u>26,690,211</u>	<u>153,490</u>	<u>37,266,731</u>
LIABILITIES					
Current Liabilities					
Accounts payable	66,159	28,158	127,868	478	222,663
Accrued payroll and benefits payable	5,575	9,248	14,880	5,515	35,218
Accrued compensated absences payable	12,335	28,946	48,185	-	89,466
Accrued interest payable	-	5,359	12,475	65	17,899
Due to other governments	-	174,705	170,261	-	344,966
Due to other funds	60,302	-	-	-	60,302
Accrued postclosure costs - current portion	23,000	-	-	-	23,000
Other post employment benefits - current portion	4,378	11,752	9,607	-	25,737
Bonds and notes payable - current portion	-	134,102	102,455	15,000	251,557
Total Current Liabilities	<u>171,749</u>	<u>392,270</u>	<u>485,731</u>	<u>21,058</u>	<u>1,070,808</u>
Noncurrent Liabilities					
Accrued postclosure costs	368,000	-	-	-	368,000
Other post employment benefits	65,930	98,904	206,287	-	371,121
Bonds and notes payable	-	1,975,913	13,208,282	-	15,184,195
Total Noncurrent Liabilities	<u>433,930</u>	<u>2,074,817</u>	<u>13,414,569</u>	<u>-</u>	<u>15,923,316</u>
Total Liabilities	<u>605,679</u>	<u>2,467,087</u>	<u>13,900,300</u>	<u>21,058</u>	<u>16,994,124</u>
NET ASSETS					
Investment in capital assets, net of related debt	790,179	4,475,379	9,775,002	66,963	15,107,523
Restricted	-	295,787	764,227	-	1,060,014
Unrestricted	<u>421,815</u>	<u>1,367,104</u>	<u>2,250,682</u>	<u>65,469</u>	<u>4,105,070</u>
Total Net Assets	<u>\$ 1,211,994</u>	<u>\$ 6,138,270</u>	<u>\$ 12,789,911</u>	<u>\$ 132,432</u>	<u>\$ 20,272,607</u>

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

TOWN OF HARTFORD, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Major Funds			Non-major Fund	Total Proprietary Funds
	Solid Waste Fund	Water Fund	Wastewater Fund	Outdoor Facilities Fund	
OPERATING REVENUES					
Charges for services	\$ 730,222	\$ 1,321,546	\$ 2,141,989	\$ 179,618	\$ 4,373,375
Rents and other income	13,188	11,077	42,286	4,332	70,883
Total Operating Revenues	<u>743,410</u>	<u>1,332,623</u>	<u>2,184,275</u>	<u>183,950</u>	<u>4,444,258</u>
OPERATING EXPENSES					
Personal services	323,990	500,989	791,803	104,407	1,721,189
Administration expenses	7,373	23,992	24,338	-	55,703
Utilities	13,636	165,096	234,015	52,590	465,337
Contract services	438,167	37,540	147,005	3,002	625,714
Postclosure care costs	(238)	-	-	-	(238)
Franchise tax	5,956	-	-	-	5,956
Waste generation fee	8,602	-	-	-	8,602
Equipment operation	9,542	17,734	29,881	5,785	62,942
Repairs and maintenance	10,018	38,902	49,255	-	98,175
Materials and supplies	7,213	65,540	79,994	5,027	157,774
Insurance expense	7,358	12,483	28,352	5,957	54,150
Small equipment	1,417	12,817	8,508	-	22,742
Depreciation	70,452	368,185	1,135,058	15,743	1,589,438
Total Operating Expenses	<u>903,486</u>	<u>1,243,278</u>	<u>2,528,209</u>	<u>192,511</u>	<u>4,867,484</u>
Operating Income (Loss)	(160,076)	89,345	(343,934)	(8,561)	(423,226)
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental revenues	2,376	76,042	141,275	-	219,693
Interest revenue	329	474	881	17	1,701
Interest expense	-	(69,876)	(30,379)	(1,000)	(101,255)
Other expense	-	-	(24,258)	-	(24,258)
Total Nonoperating Revenues (Expenses)	<u>2,705</u>	<u>6,640</u>	<u>87,519</u>	<u>(983)</u>	<u>95,881</u>
Income (Loss) Before Transfers	(157,371)	95,985	(256,415)	(9,544)	(327,345)
TRANSFERS					
Transfers in	226,288	1,028,403	353,005	108,000	1,715,696
Transfers out	(75,888)	(997,353)	(353,005)	(58,000)	(1,484,246)
Total Transfers	<u>150,400</u>	<u>31,050</u>	<u>-</u>	<u>50,000</u>	<u>231,450</u>
Change in Net Assets	(6,971)	127,035	(256,415)	40,456	(95,895)
Total Net Assets - July 1, 2011	<u>1,218,965</u>	<u>6,011,235</u>	<u>13,046,326</u>	<u>91,976</u>	<u>20,368,502</u>
Total Net Assets - June 30, 2012	<u>\$ 1,211,994</u>	<u>\$ 6,138,270</u>	<u>\$ 12,789,911</u>	<u>\$ 132,432</u>	<u>\$ 20,272,607</u>

The accompanying 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, 2012

	Major Funds			Non-major Fund	Total Proprietary Funds
	Solid Waste Fund	Water Fund	Wastewater Fund	Outdoor Facilities Fund	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	\$ 761,369	\$ 1,326,600	\$ 2,056,561	\$ 182,314	\$ 4,326,844
Cash paid to employees	(305,601)	(479,716)	(892,879)	(99,319)	(1,777,515)
Cash paid to suppliers	(572,674)	(390,394)	(1,020,417)	(72,313)	(2,055,798)
Net cash provided (used) by operating activities	(116,906)	456,490	143,265	10,682	493,531
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Subsidies from government grants	2,376	-	-	-	2,376
Due from other funds	37,161	12,441	28,116	3,224	80,942
Due to other governments	(7,746)	-	-	-	(7,746)
Due to other funds	(18,772)	-	-	(5,727)	(24,499)
Transfers from other funds	150,400	31,050	-	50,000	231,450
Transfers to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	163,419	43,491	28,116	47,497	282,523
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Subsidies from government grants	-	26,802	12,397	-	39,199
Proceeds from issuance of debt	-	-	1,898,692	-	1,898,692
Principal payments - bonds and notes	-	(547,273)	(75,000)	(15,000)	(637,273)
Interest paid	-	(72,657)	(19,684)	(1,066)	(93,407)
Purchase of capital assets	(18,679)	(119,317)	(1,443,303)	(4,000)	(1,585,299)
Net cash provided (used) by capital and related financing activities	(18,679)	(712,445)	373,102	(20,066)	(378,088)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	329	474	881	17	1,701
Net cash provided (used) by investing activities	329	474	881	17	1,701
Net increase (decrease) in cash and equivalents	28,163	(211,990)	545,364	38,130	399,667
Cash and equivalents - July 1, 2011	897,991	1,747,156	2,263,632	31,362	4,940,141
Cash and equivalents - June 30, 2012	926,154	1,535,166	2,808,996	69,492	5,339,808
Reconciliation of operating income to net cash provided (used) by operating activities					
Operating income (loss)	(160,076)	89,345	(343,934)	(8,561)	(423,226)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	70,452	368,186	1,135,058	15,743	1,589,439
(Increase) decrease in accounts receivable	17,959	(6,023)	(127,714)	(1,636)	(117,414)
Increase (decrease) in accounts payable	(40,630)	(16,287)	(562,216)	48	(619,085)
Increase (decrease) in accrued expenses	(4,611)	21,269	42,071	5,088	63,817
Increase (decrease) in deferred income	-	-	-	-	-
Total adjustments	43,170	367,145	487,199	19,243	916,757
Net cash provided (used) by operating activities	(\$ 116,906)	\$ 456,490	\$ 143,265	\$ 10,682	\$ 493,531

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

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

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 Board of Selectmen-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, and public improvements. Other services include utility (solid waste, water and wastewater) operations.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted by the Town of Hartford conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

This report includes all of the funds of the Town of Hartford, Vermont. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organizations governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. There are no agencies or entities that should be combined with the financial statements of the Town.

B. Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town of Hartford include both *government-wide statements* and *fund financial statements*. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

Government-wide Statements: The statement of net assets and the statement of activities display information about the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds; however, interfund services provided and used are not eliminated. These statements distinguish between the *governmental* and *business-type* activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The *statement of activities* presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities and for each segment of the Town's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

B. Basis of Presentation (continued)

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – *governmental, proprietary, and fiduciary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's various enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town reports on the following major governmental funds:

General Fund. This is the general operating fund of the Town. It accounts for all financial resources of the general government, except those not accounted for in another fund.

Hurricane Irene Fund. This fund is a capital project fund used to track all revenue and expenditures related to Hurricane Irene. Expenditures consist of various repair projects to restore damage from the Hurricane. Revenues consist of reimbursements from FEMA and from other sources.

The Town reports on the following major enterprise funds:

Solid Waste Fund. This fund accounts for the activities of the Town's recycling center and transfer station for construction and demolition debris and municipal solid waste.

Water Fund. This fund accounts for the activities of the Town's water supply systems. Included in this fund are the central water system and the Quechee water system.

Wastewater Fund. This fund accounts for the activities of the Town's wastewater treatment plants and collection systems. Included in this fund are the central wastewater system and the Quechee wastewater system.

The Town reports on the following nonmajor governmental fund types:

Special Revenue Funds. These funds account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects. Included in these funds are Public Safety Funds, Recreation Funds, Community Development Funds, and Impact Fee Funds.

Capital Project Funds. These funds account for all financial resources that are restricted, committed, or assigned to expenditures for capital outlays which are not financed by Proprietary Funds. Included in this fund type is the Combined Sewer Overflow (CSO) Project Fund, the DPW Garage Fund, the Roundabout Fund, the Underpass Fund, the Park and Ride Fund, the Maxfield Project Fund, and three new funds, the Hurricane Irene Fund, the Quechee Bridge Fund, and the W. Hartford Library Fund.

Debt Service Fund. This fund accounts for the annual payments of principal and interest on general long-term debt of the Town, and for the accumulation of resources for future debt service payments on general long-term debt of the Town.

Permanent Fund. This fund accounts for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that are for the benefit of the Town or its citizens. Included in this fund type is the Town Trust Fund.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

B. Basis of Presentation (continued)

The Town reports on the following non-major enterprise fund type:

Outdoor Facilities Fund. This fund accounts for the activities of the Town's municipal arena, which provides recreational opportunities for hockey players and skaters.

The Town has no fiduciary fund types.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, other postemployment benefits, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, intergovernmental revenues and charges for current services associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

All governmental business-type activities and enterprise funds of the Town follow Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board (APB) Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. As permitted under Statement of Governmental Accounting Standards No. 20, the Town has elected not to apply FASB Standards issued after November 30, 1989.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

D. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets and liabilities associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net assets). Fund equity (i.e., net total assets) is segregated into investment in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets. Their reported fund balances (net current assets) are considered a measure of available spendable resources. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

E. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant estimates used by the Town are the estimated useful lives used to calculate depreciation of property, plant and equipment, the estimated costs of post closure monitoring of the landfill, and the estimated costs of other postemployment benefits.

F. Assets, Liabilities and Equity

1. Cash

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State Statute do not restrict the types of investments the Town can make. All investments require the authorization of the Board of Selectmen. Investments in the Permanent Fund (Town Trust Fund) are valued at fair value. The investments are registered securities held by the Town or by its agent in the Town's name.

In accordance with GASB 31, "Accounting and Financial Reporting for Certain Investments," investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

3. Receivables

Accounts receivable are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgement of management and a review of the current status of existing receivables.

Transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (for the current portion of the interfund loans) or "advances to/from other funds" (for the non-current portion of interfund loans. All other outstanding balances between funds are reported as "due to/from other funds."

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

F. Assets, Liabilities and Equity(continued)

3. Receivables(continued)

The Town is responsible for assessing and collecting its own property taxes, as well as taxes for the State for school purposes. Property taxes are assessed based on property valuations as of April 1 annually. Taxes are collected twice a year in August and February. During the tax year ended June 30, 2012, taxes became due and payable on August 12, 2011, and February 3, 2012. Taxes unpaid after the August due date are considered to be late, and are subject to monthly interest at 1%. Taxes unpaid after the February due date are delinquent, and are subject to an 8% penalty, and interest calculated at 1% per month for the first three months, and then 1.5% per month thereafter. Unpaid taxes become an enforceable lien on the property, and such properties are subject to tax sale by the delinquent tax collector.

As of June 30, 2012, delinquent taxes receivable were \$286,662, net of a \$62,000 allowance for uncollectible taxes.

The tax rate for 2012 is as follows:

	<u>Homestead</u>	<u>Non-residential</u>
Homestead education tax	\$ 1.3918	\$ -
Non-residential education tax	-	1.4434
Town general fund appropriations	0.6979	0.6979
Town restricted appropriations	0.0088	0.0088
Windsor County tax	0.0110	0.0110
Local agreement tax	<u>0.0017</u>	<u>0.0017</u>
Total	<u>\$ 2.1112</u>	<u>\$ 2.1628</u>

The first installment of property taxes for the budget period from July 1, 2012, to June 30, 2013 is due and payable on August 10, 2012 and February 8, 2013. As of June 30, 2012, the Town had collected \$47,478 of those taxes. This amount is shown as deferred revenue at June 30, 2012, and will be recorded as revenue in August, 2012. Also included in deferred revenue is \$3,901 in miscellaneous revenues applicable to future periods in the General Fund. The total amount of deferred revenue for governmental activities is \$51,379.

4. Inventories

The Town does not record inventories of supplies as these amounts are not material in relation to the Town's results of operations. Accordingly, expenditures related to inventories are reported in governmental funds when purchased.

5. Restricted Assets

Certain assets of the debt service fund are classified as restricted assets because agreements with Vermont Special Pollution Control Revolving Fund (for CSO loans) restrict the use of those funds to payment of debt service.

6. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

F. Assets, Liabilities and Equity(continued)

6. Capital Assets(continued)

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, using the straight line method of calculating depreciation. Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Estimated Service Life
Land improvements	\$ 10,000	10-50 years
Buildings and building improvements	20,000	10-75 years
Vehicles and equipment	5,000	3-25 years
Roads, bridges, and sidewalks	20,000	20-75 years
Distribution and collection systems	20,000	20-75 years

Capital assets are not reported in the governmental fund type financial statements. Capital outlays in these funds are recorded as expenditures in the year they are paid.

7. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick time. 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, with the general fund being used to liquidate amounts recorded in the government-wide statements. Liability for unused vacation time is not reported in the governmental fund type financial statements unless they have matured. Payments for unused vacation time are recorded as expenditures in the year they are paid. No liability is reported for earned but unused sick time because it is not a vested benefit.

8. Accrued Closure/Postclosure 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 statutes require that the Town monitor the groundwater quality for thirty years after capping a landfill. Seventeen years remain of the Town's obligation under the statutes. The Town's engineers estimated this liability at \$391,000. This liability has been recorded as an accrued expense as of June 30, 2012. A total of \$556,969 has been set aside to pay this accrued liability. The amounts are based on what it would cost to perform all postclosure care now. Actual costs may vary due to changes in the cost of living, changes in technology, changes in regulations, or variances between estimated and actual amounts.

9. Other Postemployment Benefits

The Town provides postemployment benefits for health insurance coverage for any employee who 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 fund type financial statements do not include OPEB as those funds use the current financial resources measurement focus and only include current assets and liabilities on their balance sheets.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

F. Assets, Liabilities and Equity(continued)

10. Long-term Liabilities

Long-term liabilities include bonds and notes payable, and capital leases payable. Long-term liabilities also include other obligations such as compensated absences and postemployment benefits. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those funds use the current financial resources measurement focus and only include current assets and liabilities on their balance sheets.

11. Fund Equity

Fund balances and net assets are classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net assets in government-wide and proprietary fund type financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Net assets of governmental fund type financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters at town meeting); assigned (reflecting the select board's intended use of the resources); and unassigned.

II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS

Governmental Fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, while government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements, as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report operating expenses (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation expense as an expense. Further, governmental funds report the proceeds for the sale of capital assets as revenue, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report bond proceeds as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS(continued)

A. Governmental Funds Balance Sheet and the Statement of Net Assets

Detailed explanation of the differences between governmental funds balance sheet and government-wide statement of net assets are as follows:

	Total Governmental Funds	Long-term Revenues/ Expenses	Capital- Related Items	Long-term Debt Transactions	Elimination of Due To/From	Statement of Net Assets Total
ASSETS						
Cash and cash equivalents	\$ 5,717,550	\$ -	\$ -	\$ -	\$ -	\$ 5,717,550
Deposits	3,044	-	-	-	-	3,044
Investments	11,492	(1)	-	-	-	11,491
Receivables						
Taxes receivable	286,662	(62,000)	-	-	-	224,662
Accounts receivable	62,603	-	-	-	-	62,603
Notes receivable	176,523	-	-	-	-	176,523
Due from other governments	1,198,190	(4)	-	-	-	1,198,186
Due from other funds	756,051	-	-	-	(756,051)	-
Restricted assets						
Cash and equivalents	370,013	(1)	-	-	-	370,012
Capital assets	-	-	22,019,256	-	-	22,019,256
Total Assets	8,582,128	(62,006)	22,019,256	-	(756,051)	29,783,327
LIABILITIES						
Accounts payable	440,828	-	-	-	-	440,828
Accrued payroll and benefits payable	166,407	-	-	-	-	166,407
Accrued compensated absences payable	-	324,590	-	-	-	324,590
Accrued interest payable	-	3,098	-	-	-	3,098
Due to other funds	756,051	-	-	-	(756,051)	-
Due to other governments	341,622	-	-	-	-	341,622
Deferred revenue	1,095,916	(1,044,537)	-	-	-	51,379
Noncurrent liabilities	-	-	-	3,797,161	-	3,797,161
Total Liabilities	2,800,824	(716,849)	-	3,797,161	(756,051)	5,125,085
NET ASSETS						
Invested in capital assets	-	-	22,019,256	(1,781,040)	-	20,238,216
Other	5,781,304	654,843	-	(2,016,121)	-	4,420,026
Total Net Assets	\$ 5,781,304	\$ 654,843	\$ 22,019,256	(\$ 3,797,161)	\$ -	\$ 24,658,242

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND STATEMENTS AND GOVERNMENT-WIDE STATEMENTS(continued)

B. Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities

Detailed explanation of the differences between governmental funds statement of revenues, expenditures and changes in fund balances and government-wide statement of activities are as follows:

	Total Governmental Funds	Long-term Revenues/ Expenses	Capital- Related Items	Long-term Debt Transactions	Statement of Activities Total
REVENUES					
Taxes	\$ 9,946,283	\$ 34,141	\$ -	\$ -	\$ 9,980,424
Tax penalties and interest	214,695				214,695
Permits and licenses	17,174				17,174
Intergovernmental revenues	2,462,786	549,055			3,011,841
Charges for current services	1,216,916	(17,954)			1,198,962
Fines and forfeits	10,444				10,444
Impact fees	763				763
Interest	15,181				15,181
Other revenues	209,073		5,225		214,298
Other sources:					
Proceeds from sale of assets	5,843		(8,634)		(2,791)
Insurance recovery	246,125	-	-	-	246,125
Total Revenues	14,345,283	565,242	(3,409)	-	14,907,116
EXPENDITURES					
Current					
General government					
Administration	680,088	9,895	15,507		705,490
Elections and vital statistics	141,102	8,185	1,488		150,775
Finance	394,351	1,458	1,040		396,849
Valuation	180,213	11,180			191,393
Public safety					
Police	2,344,507	80,784	95,535		2,520,826
Fire and ambulance	2,486,086	90,673	242,806		2,819,565
Dispatch	603,415	33,613	34,381		671,409
Public works					
Highways	2,402,480	56,442	1,609,215		4,068,137
Public works administration	173,374	999	168		174,541
Health and social services	251,247	-	4,574		255,821
Recreation and parks					
Recreation administration	172,486	10,898	-		183,384
Recreation programs	299,374	10,197	-		309,571
Parks	523,898	3,772	48,652		576,322
Conservation and development	572,915	27,605	-		600,520
Cultural	601,028	-	4,220		605,248
Capital improvements	2,938,914	-	(2,938,914)		-
Debt service					
Principal	202,066			(202,066)	-
Interest	39,197	(223)	-	-	38,974
Other uses:					
Transfers to other funds	231,450	-	-	-	231,450
Total Expenditures	15,238,191	345,478	(881,328)	(202,066)	14,500,275
Net change for the year	(\$ 892,908)	\$ 219,764	\$ 877,919	\$ 202,066	\$ 406,841

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

An annual budget is adopted for the General Fund. The General Fund budgetary basis of accounting utilizes generally accepted accounting principles plus assignments of fund balances. Budgets for the General Fund only include unassigned funds, and do not include activity for assigned funds or reserve funds. Special Revenue Funds and Capital Project Funds adopt project-length budgets instead of annual budgets. Budgets are not adopted for Debt Service Funds or Permanent Funds.

The budget calendar begins during October with the submission of departmental budget requests to the Town Manager so that budgets may be prepared. The proposed budgets are presented to the Board of Selectmen for their review at the beginning of December. The Board holds numerous public hearings on the proposed budget, and prepares a final budget by the end of January. Budgets for Proprietary Funds are then adopted by the Board, while the budget for the General Fund is presented to the voters for consideration at the annual Town Meeting in March.

The budget is prepared by fund, function and department. The Town's department heads may make adjustments to appropriations within their department, while adjustment between departments can only be made with the approval of the Town Manager and the Board of Selectmen. The legal level of budgetary control is at the department level. No formal amendments are made to the budgets that were previously adopted.

The Town includes in expenditures those amounts that are treated as transfers to assigned net assets, including both cash amounts transferred for future capital expenditures and those amounts that are intended to be assigned for future operating expenditures.

For the year ended June 30, 2012, expenditures were over budget by \$68,641. This overture was the result of grants utilized during the year that were not budgeted. Grants create additional expenditures but also create additional revenue. Additional grant revenue was more than adequate to cover the additional grant related expenses.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash

At year end, the Town's carrying amount of deposits was \$11,427,370, and the bank balance was \$11,895,990. Of the bank balance, \$269,035, was covered by federal depository insurance. Of the remaining balance, \$11,626,955 was collateralized with securities held by the financial institution's agent in the Town's name, and none was unsecured and uncollateralized. Due to higher cash flows at certain times during the year, the amounts collateralized with securities held by the financial institution's agent in the Town's name were substantially higher than at year end.

B. Investments

Investments at June 30, 2012, consisted of 364.688 shares of Fidelity's Puritan Fund and 66.048 shares of Fidelity's Value Fund, which together had a cost basis of \$10,007 and a fair value of \$11,492. Unrealized gains and losses, which are included in revenue, resulted in an increase in value of \$93 for the year ended June 30, 2012.

C. Accounts receivable

Accounts receivable at year end, as reported in the statement of net assets, including applicable allowances for uncollectible accounts, are as follows:

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

C. Accounts receivable(continued)

	Governmental Activities	Business- Type Activities	Total
Ambulance accounts receivable (net of allowance of \$639,744)	\$ 27,182	\$ -	\$ 27,182
Miscellaneous receivables (net of allowance of \$0 [general] and \$0 [enterprise])	19,792	21,874	41,666
Impact fees receivable	15,230	2,738	17,968
Accrued interest receivable	399	-	399
Insurance proceeds receivable	-	78,223	78,223
User charges receivable (net of allowance of \$29,500)			
-Billed	-	359,762	359,762
-Unbilled	-	326,494	326,494
	<u>\$ 62,603</u>	<u>\$ 789,091</u>	<u>\$ 851,694</u>

D. Notes Receivable

Notes receivable at year end, including the applicable allowances for uncollectible amounts, are as follows:

Notes receivable - various revolving loans, seven loans outstanding, interest at 5.25%, various due dates, secured by business assets and personal guarantees. Of the seven loans, two were in arrears at June 30, 2012	\$ 176,523
Notes receivable - Upper Valley Housing Associates, 0% interest, monthly payments of \$2,133 beginning January 1, 2034, thru December 1, 2059, secured by third mortgage	<u>640,000</u>
Total	816,523
Allowance for doubtful loan balances	<u>(640,000)</u>
Net Notes Receivable	<u>\$ 176,523</u>

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

E. Capital Assets

Capital asset activity for the year ended June 30, 2012, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets, not being depreciated:				
Land	\$ 643,976	\$ 135,000	\$ -	\$ 778,976
Construction in progress	1,250,641	328,799	-	1,579,440
Total capital assets not being depreciated	<u>1,894,617</u>	<u>463,799</u>	<u>-</u>	<u>2,358,416</u>
Capital assets, being depreciated:				
Land improvements	809,697	-	-	809,697
Buildings and building improvements	4,921,266	71,696	(2,000)	4,990,962
Vehicles and equipment	6,428,356	873,332	(460,221)	6,841,467
Roads, bridges and sidewalks	24,855,521	1,542,992	-	26,398,513
Total capital assets being depreciated	<u>37,014,840</u>	<u>2,488,020</u>	<u>(462,221)</u>	<u>39,040,639</u>
Total Governmental Capital Assets	<u>38,909,457</u>	<u>2,951,819</u>	<u>(462,221)</u>	<u>41,399,055</u>
Less accumulated depreciation for:				
Land improvements	180,284	26,990	-	207,274
Buildings and building improvements	2,480,162	149,111	(7,224)	2,622,049
Vehicles and equipment	3,807,111	538,048	(438,683)	3,906,476
Roads, bridges and sidewalks	11,300,563	1,343,436	-	12,643,999
Total capital assets, accumulated depreciation	<u>17,768,120</u>	<u>2,057,585</u>	<u>(445,907)</u>	<u>19,379,798</u>
Total Governmental Capital Assets, Net	<u>21,141,337</u>	<u>894,234</u>	<u>(16,314)</u>	<u>22,019,257</u>
BUSINESS-TYPE ACTIVITIES				
Capital assets, not being depreciated:				
Land	414,158	-	-	414,158
Construction in progress	16,080,017	4,000	(16,080,017)	4,000
Total capital assets not being depreciated	<u>16,494,175</u>	<u>4,000</u>	<u>(16,080,017)</u>	<u>418,158</u>
Capital assets, being depreciated:				
Land improvements	142,184	-	-	142,184
Buildings and building improvements	13,089,394	15,701,664	-	28,791,058
Vehicles and equipment	988,142	140,915	(60,933)	1,068,124
Distribution and collection systems	21,296,199	1,819,012	-	23,115,211
Total capital assets being depreciated	<u>35,515,919</u>	<u>17,661,591</u>	<u>(60,933)</u>	<u>53,116,577</u>
Total Business-Type Capital Assets	<u>52,010,094</u>	<u>17,665,591</u>	<u>(16,140,950)</u>	<u>53,534,735</u>
Less accumulated depreciation for:				
Land improvements	42,360	6,602	-	48,962
Buildings and building improvements	10,040,260	848,270	-	10,888,530
Vehicles and equipment	833,651	58,581	(60,933)	831,299
Distribution and collection systems	10,213,693	676,262	-	10,889,955
Total capital assets, accumulated depreciation	<u>21,129,964</u>	<u>1,589,715</u>	<u>(60,933)</u>	<u>22,658,746</u>
Total Business-Type Capital Assets, Net	<u>\$ 30,880,130</u>	<u>\$ 16,075,876</u>	<u>(\$ 16,080,017)</u>	<u>\$ 30,875,989</u>

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

E. Capital Assets (continued)

Depreciation was charged to programs as follows:

GOVERNMENTAL ACTIVITIES		
General government		
Administration	\$	15,507
Election and vital statistics		1,488
Finance		1,040
Public safety		
Police		95,535
Fire and ambulance		242,806
Dispatch		34,381
Public works		
Highways		1,609,215
Public works administration		168
Health and social services		4,574
Recreation and parks		
Parks		48,652
Cultural		<u>4,220</u>
Total depreciation expense	\$	<u><u>2,057,586</u></u>

F. Accrued Compensated Absences

Changes in accrued compensated absences during the year were as follows

	Governmental Activities	Business-type Activities	Total
Beginning Balance	\$ 318,876	\$ 88,049	\$ 406,925
Additions	313,071	78,559	391,630
Reductions	<u>(307,358)</u>	<u>(77,143)</u>	<u>(384,501)</u>
Ending Balance	<u>324,589</u>	<u>89,465</u>	<u>414,054</u>
Due Within One Year	<u>\$ 324,589</u>	<u>\$ 89,465</u>	<u>\$ 414,054</u>

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

G. Interfund Balances and Activity

Interfund balances represent advances between funds which are intended to be liquidated by the payable fund within the next fiscal year. Interfund transfers represent advances to other funds that are intended to be of a permanent nature.

Interfund balances for the year ended June 30, 2012, were as follows:

<u>Receivable Activity</u>	<u>Payable Activity</u>	<u>Purpose</u>	<u>Amount</u>
General Fund	Hurricane Irene Fund	Short-term loan to cover period before grant reimbursement	\$ 367,073
	Non-Major Governmental Funds	Short-term loan to cover period before grant reimbursement	352,978
	Total General Fund		<u>\$ 720,051</u>
Non-Major Governmental Funds	General Fund	Money received by General Fund but owed to Non-Major Governmental Funds	\$ 32,086
	Total Non-Major Governmental Funds		<u>\$ 32,086</u>

Interfund transfers for the year ended June 30, 2012, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General Fund - Unassigned	General Fund - Assigned	Addition to capital reserves	\$ 482,585
	General Fund - Assigned	Current year assignments	660,000
	Debt Service Fund	Bond payments and bond reserve fund	262,591
	Outdoor Facilities Fund - Undesignated	Annual operating transfer	50,000
	Solid Waste Fund - Undesignated	Fund curbside recycling program	150,400
	Central Water Fund - Undesignated	Share of debt service	31,050
	Quechee Bridge Capital Project Fund	Fund construction of new bridge	103,000
	W. Hartford Library Capital Project Fund	Fund construction of new library	441,000
	Non-Major Governmental Funds	Small transfers to close out non-major funds	172
	General Fund - Assigned	General Fund - Unassigned	Reimbursement from capital reserves
General Fund - Unassigned		Release of unused encumbrances/assignments	453,495
General Fund - Unassigned		Release of assignment to fund 11-12 budget	<u>100,000</u>
Total General Fund		<u>\$ 2,964,557</u>	
Nonmajor Governmental Funds	General Fund - Unassigned	Reimbursement from special revenue funds	\$ 7,774
	General Fund - Unassigned	Close out of non-major funds	7,820
	General Fund - Unassigned	Permanent fund earnings transfer	113
	General Fund - Unassigned	Close out of non-major funds	<u>4,547</u>
Total Non-Major Governmental Funds		<u>\$ 20,254</u>	
Outdoor Facilities Fund - Undesignated	Outdoor Facilities Fund - Invest. in Capital Assets	Bond principal payment	\$ 15,000
	Outdoor Facilities Fund - Invest. in Capital Assets	Asset additions	4,000
	Outdoor Facilities Fund - Designated	Addition to capital reserve	35,000
Outdoor Facilities Fund - Designated	Outdoor Facilities Fund - Undesignated	Reimbursement from capital reserve	<u>4,000</u>
Total Outdoor Facilities Fund		<u>\$ 58,000</u>	
Solid Waste Fund - Undesignated	Solid Waste Fund - Designated	Addition to capital reserve	\$ 20,168
Solid Waste Fund - Designated	Solid Waste Fund - Invest. in Capital Assets	Asset additions	18,679
	Solid Waste Fund - Undesignated	Reimbursement from closure reserve	36,977
	Solid Waste Fund - Undesignated	Correction of prior year allocation	<u>64</u>
Total Solid Waste Fund		<u>\$ 75,888</u>	

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

G. Interfund Balances and Activity (continued)

CONTINUED...

Central Water Fund - Undesignated	Central Water Fund - Designated	Addition to capital reserve	\$ 119,807
	Central Water Fund - Invest. in Capital Assets	Bond principal payment	482,413
	Central Water Fund - Invest. in Capital Assets	Asset additions	96,674
Central Water Fund -Designated	Central Water Fund - Undesignated	Reimbursement from capital reserve	<u>111,192</u>
Total Central Water Fund			<u>\$ 810,086</u>
Quechee Water Fund - Undesignated	Quechee Water Fund - Designated	Addition to capital reserve	\$ 60,968
	Quechee Water Fund - Invest. in Capital Assets	Bond principal payment	64,860
	Quechee Water Fund - Invest. in Capital Assets	Asset additions	36,578
Quechee Water Fund -Designated	Quechee Water Fund - Undesignated	Reimbursement from capital reserve	<u>24,861</u>
Total Quechee Water Fund			<u>\$ 187,267</u>
Central Wastewater Fund - Undesignated	Central Wastewater Fund - Designated	Addition to capital reserve	96,599
	Central Wastewater Fund - Invest. in Capital Assets	Asset additions	<u>89,053</u>
Total Central Wastewater Fund			<u>\$ 185,652</u>
Quechee Wastewater Fund - Undesignated	Quechee Wastewater Fund - Designated	Addition to capital reserve	\$ 37,882
Quechee Wastewater Fund - Invest. in Capital Assets	Quechee Wastewater Fund - Undesignated	Changes in invested in capital assets	<u>129,471</u>
Total Quechee Wastewater Fund			<u>\$ 167,353</u>

H. Long-term Liabilities

General Obligation Bonds. The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues, and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds generally are issued as 15 to 20 year bonds. Bonds issued for general government activities generally are issued with equal amounts of principal maturing each year, and bonds issued for proprietary activities generally are issued with equal annual debt service amounts payable each year.

Revolving Loans. The State of Vermont offers a number of no-interest or low-interest revolving loan programs for towns to utilize for predetermined purposes. The Town has borrowed money from the Vermont Special Pollution Control Revolving Fund for two combined sewer overflow projects, and has borrowed money from the Vermont Environmental Protection Agency Local Assistance State Revolving Fund for the construction of an additional water well in Wilder.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

H. Long-term Liabilities (continued)

General obligation bonds and revolving loans outstanding at June 30, 2012, are as follows:

BONDS AND NOTES PAYABLE		
Purpose	Interest Rates	Amount
<u>Governmental Activities - Bonds</u>		
DPW Building	1.87% - 4.73%	\$ 840,000
<u>Governmental Activities - Revolving Loans</u>		
Combined Sewer Overflow - #1	0%	137,392
Combined Sewer Overflow - #2	0%	<u>786,422</u>
Total General Long-term Debt		<u>1,763,814</u>
<u>Business-type Activities - Bonds</u>		
Outdoor facilities - refrigeration	3.7% - 5.25%	15,000
Water system improvements	2.8% - 4.98%	75,000
Wastewater system improvements	2.8% - 4.98%	375,000
<u>Business-type Activities - Revolving Loans</u>		
Wilder Well	1.00%	2,035,015
Water system improvements	1.00%	273,649
Water system improvements	1.00%	393,444
Wastewater system improvements	0%	6,915,254
Wastewater system improvements	0%	<u>5,353,390</u>
Total Enterprise Funds		<u>15,435,752</u>

Changes in all long-term liabilities (including bonds, notes, capital leases, other postemployment benefits, and accrued postclosure costs) during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable	\$ 945,000	\$ -	\$ 105,000	\$ 840,000	\$ 105,000
Revolving loans payable	1,020,879	-	97,065	923,814	97,066
Other postemployment benefits	<u>1,693,365</u>	<u>446,459</u>	<u>106,477</u>	<u>2,033,347</u>	<u>106,476</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 3,659,244</u>	<u>\$ 446,459</u>	<u>\$ 308,542</u>	<u>\$ 3,797,161</u>	<u>\$ 308,542</u>
Business-type Activities					
Bonds payable	\$ 690,000	\$ -	\$ 225,000	\$ 465,000	\$ 105,000
Revolving loans payable	13,460,073	1,922,953	412,274	14,970,752	146,558
Other postemployment benefits	324,953	97,646	25,736	396,863	25,736
Postclosure care costs	<u>414,000</u>	<u>-</u>	<u>23,000</u>	<u>391,000</u>	<u>23,000</u>
Total Business-type Activities					
Long-term Liabilities	<u>\$ 14,889,026</u>	<u>\$ 2,020,599</u>	<u>\$ 686,010</u>	<u>\$ 16,223,615</u>	<u>\$ 300,294</u>

**TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

IV. DETAILED NOTES ON ALL FUNDS(continued)

H. Long-term Liabilities (continued)

The annual requirements to amortize all bonds and notes outstanding as of June 30, 2012, including interest payments, are as follows:

Year Ending <u>June 30</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest/ Admin Fees</u>	<u>Principal</u>	<u>Interest/ Admin Fees</u>
2013	\$ 202,066	\$ 35,039	\$ 251,557	\$ 94,325
2014	295,196	30,248	240,679	85,620
2015	179,935	23,840	749,857	322,468
2016	179,935	17,660	764,317	303,633
2017	179,935	12,873	779,105	284,395
2018-2022	726,747	1,251	3,679,341	1,176,956
2023-2027	-	(28,692)	3,922,596	753,548
2028-2032	-	-	3,591,528	364,013
2033-3037	-	-	1,456,772	43,847
Total	\$ 1,763,814	\$ 92,219	\$ 15,435,752	\$ 3,428,805

Postemployment benefits have been liquidated in prior years by the General Fund, Solid Waste Fund, Water Fund, and Wastewater Fund.

TOWN OF HARTFORD, VERMONT NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012
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IV. DETAILED NOTES ON ALL FUNDS(continued)

I. Restricted, Assigned and Designated Fund Balances/Net Assets

Net assets/fund balances are restricted or nonspendable as follows:

GOVERNMENTAL ACTIVITIES

RESTRICTED

Special Revenue Funds

Police Drug Forefiture Fund - restricted by statute	\$	16,390
Engine 494 Fund - restricted by donor agreement		5,474
Trees Matter Fund - restricted by donor agreement		2,912
Dog Park Fund - restricted by donor agreement		13,564
Glory Days Fund - restricted by donor agreement		7,170
CLG Grant Fund - restricted by grant agreement		38
Park & Ride Grant Fund - restricted by grant agreement		2,400
Watershed Grant Fund - restricted by grant agreement		1,852
Quechee Gorge Visitor Center - restricted by grant agreement		43,427
Rehabilitation Loan Funds - restricted by grant agreement		107,798
Revolving Loan Fund - restricted by grant agreement		374,941
Police Youth Safety Fair - restricted by donor agreement		5,689
Fire HLS Grant Fund - nonspendable deposit		3,044
Fire/EMS Impact Fee Fund - restricted by statute		86,722
Recreation Impact Fee Fund - restricted by statute		57,463
Library Impact Fee Fund - restricted by statute		2,718

Total Special Revenue Funds		731,602
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Capital Projects Fund

CSO Fund - restricted by bond agreement		82,938
Maxfield Project Fund - restricted by donor agreement		996,912
W. Hartford Library Fund - restricted by grant agreement		12,200

Total Capital Projects Fund		1,092,050
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Debt Service Fund

CSO Bond Reserve Fund - restricted by bond agreement		370,011
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Total Debt Service Fund		370,011
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Permanent Fund

Town Trust Funds - restricted by Trust agreement		30,280
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Total Permanent Fund		30,280
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TOTAL GOVERNMENTAL RESTRICTED

NET ASSETS		2,223,943
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GOVERNMENTAL FUNDS

NON-SPENDABLE

Special Revenue Funds

Town Trust Funds - restricted by Trust agreement(Non-Expendable)		27,168
Fire HLS Grant Fund - nonspendable deposit		3,044

TOTAL GOVERNMENTAL NON-SPENDABLE

FUND BALANCE	\$	30,212
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BUSINESS-TYPE ACTIVITIES

Central Water Impact Fee Fund - restricted by statute	\$	243,717
Quechee Water Impact Fee Fund - restricted by statute		52,070
Central Wastewater Impact Fee Fund - restricted by statute		565,201
Quechee Wastewater Impact Fee Fund - restricted by statute		199,026

TOTAL BUSINESS-TYPE RESTRICTED NET ASSETS	\$	1,060,014
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TOWN OF HARTFORD, VERMONT NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012
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IV. DETAILED NOTES ON ALL FUNDS(continued)

I. Restricted, Assigned and Designated Fund Balances/Net Assets(continued)

Net assets/fund balances in the following funds are assigned or designated as follows:

GOVERNMENTAL ACTIVITIES

General Fund

Assigned to Town Clerk record restoration	\$ 245,447
Assigned to Town office renovation	61,697
Assigned to accounting software	6,122
Assigned to Revaluation	215,360
Assigned to Police capital purchases	44,638
Assigned to Fire/EMS capital purchases	102,288
Assigned to communications center upgrade	33,273
Assigned to Highway capital expenditures	161,666
Assigned to Highway bridges and culverts	69,682
Assigned to street light maintenance reserve	5,000
Assigned to street light replacement reserve	8,750
Assigned to Senior Center renovations	8,509
Assigned to Recreation expenses	51,400
Assigned to Skatepark expenses	7,877
Assigned to Conservation and Development expenditures	130,212
Assigned to police accreditation	3,631
Assigned to paved road cracksealing	13,325
Assigned to street globes & lights	17,000
Assigned to sidewalks	107,676
Assigned to municipal building improvements	98,153
Assigned to WRJ revitalization	113,501
Assigned to dam construction	80,000
Assigned to Hurricane irene town share	385,000
Assigned to subsequent year expenditures	<u>250,000</u>

Total General Fund	<u>2,220,207</u>
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Capital Projects Funds

DPW Garage Fund - assigned to capital expenditures	51,985
W. Hartford Library Fund - assigned to new library construction	<u>655,463</u>

Total Capital Projects Funds	<u>707,448</u>
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TOTAL GOVERNMENTAL FUNDS ASSIGNED FUND BALANCES	<u><u>\$ 2,927,655</u></u>
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BUSINESS-TYPE ACTIVITIES

Outdoor Facilities Capital Reserve Fund - designated for capital expenditures	62,379
Solid Waste Capital Reserve Fund - designated for capital expenditures	23,345
Solid Waste Closure Reserve Fund - designated for postclosure expenditures	100,053
Solid Waste Equipment Reserve Fund - designated for equipment purchases	51,782
Central Water Capital Reserve Fund - designated for capital expenditures	490,407
Quechee Water Capital Reserve Fund - designated for capital expenditures	208,196
Central Wastewater Capital Reserve Fund - designated for capital expenditures	462,802
Quechee Wastewater Capital Reserve Fund - designated for capital expenditures	<u>430,104</u>

TOTAL BUSINESS-TYPE DESIGNATED NET ASSETS	<u><u>\$ 1,829,068</u></u>
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TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

IV. DETAILED NOTES ON ALL FUNDS(continued)

I. Restricted, Assigned and Designated Fund Balances/Net Assets(continued)

The Hurricane Irene Fund and certain individual grant funds within the Special Revenue Funds and Capital Project Funds have negative fund balances as of June 30, 2012. These fund balances are negative because expenditures have gone out but the grant reimbursement revenue was not received soon enough after June 30, 2012 to be recognized within the year. When the grant revenues are recognized the negative fund balances will be restored.

V. OTHER INFORMATION

A. Risk Management

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc., covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and rate-setting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

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 \$10,861 in unemployment claims during the fiscal year ended June 30, 2012.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the State of Vermont or the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

C. Commitments

The Town is a participant in an Interlocal Contract made up of twenty-two towns in East-Central Vermont committed to making state-of-the-art high-speed communications services available to all institutions, homes and businesses in participating towns (East Central Vermont Community Fiber – ECF). The revenue generated from system users is intended to pay the costs of building, financing and operating the system so no cash outlay from member towns will be required. On October 21, 2008, the Town authorized ECF to issue certificates of participation (master lease) not to exceed \$106,000,000 for the purpose of making certain capital improvements for the delivery of communication services. The aggregate principal amount of the certificates of participation would be allocated to the town and the other participants based on their relative population. It is intended that the repayment of the certificates could only come from the revenues generated by the communications system. Due to significant changes in the capital markets, ECF does not currently intend to finance the project with the certificates of participation described previously. ECF is pursuing alternative financing that, in accordance with the Interlocal Contract, will not result in any potential liability to the Town.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

V. OTHER INFORMATION(continued)

D. Deferred Compensation Plan

The Town offers its employees a deferred compensation plan for employees through the International City Manager's Association (ICMA) Retirement Corporation in accordance with Internal Revenue Code Section 457. 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 generally accepted accounting principles and federal law, the investments are held in trust for the benefit of employees. Accordingly, the Town does not report these assets on their financial statements.

E. Defined Contribution Pension Plans

Employees who are members of the Hartford Career Firefighters' Association, the Hartford Police Chapter of AFSCME, the Hartford Department of Public Works Chapter of the AFSCME, and all non-union employees can elect to be covered by the State of Vermont Municipal Employees Retirement System (VMERS) Group C Plan, a defined benefit plan, or the VMERS Group DC Plan, a defined contribution plan. Three employees have elected coverage under the VMERS Group DC Plan. Under the VMERS Group C Plan, employees are required to contribute 9% of their gross salary and the Town contributes 6%; however, under the agreement between the Town and the Firefighters' Association, the Police Chapter, and the Public Works Chapter, the Town actually contributes 7% and the employees contribute 8%, and for non-union employees, the Town actually contributes 8% and the employees contribute 7%.

The Town of Hartford pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits by municipality are not determinable. Covered payroll for this plan was \$3,753,977 and Town contributions for the year ended June 30, 2012 were \$240,767.

The Town offers a 401(a) pension plan to full-time employees hired prior to April 1, 2007, who had not elected to change their plan to VMERS on that date. This plan is qualified by the Internal Revenue Service as a defined contribution pension plan for governmental organizations exempt from income tax. The plan requires a contribution of 8% of base salary per participant by the Town. The ICMA Retirement Corporation administers the plan. Covered payroll for this plan was \$2,111,331. Town contributions for the year ended June 30, 2012 were \$170,906.

F. Flexible Benefits Plan

The Town offers a Flexible Benefits Plan to all full time employees. The plan is authorized by the Internal Revenue Service under Internal Revenue Code Section 125. The plan allows employees to pay for health care expenses and dependent care expenses with pre-income tax and pre-social security tax dollars.

G. Other Postemployment Benefits

Beginning in fiscal year 2009, the Town was required to implement Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This new standard addresses how the Town should account for and report its costs related to postemployment health care benefits provided to eligible employees. Historically, the Town's benefits were reported on a pay-as-you-go basis. GASB Statement No. 45 requires that the Town recognize the cost of this benefit during the period of employees' active employment (while the benefits are being earned) and disclose the unfunded actuarial accrued liability in order to account for the total future of postemployment benefits and the financial impact on the Town.

TOWN OF HARTFORD, VERMONT NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012
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V. OTHER INFORMATION(continued)

G. Other Postemployment Benefits(continued)

The Town provides postemployment benefits for health insurance coverage for any employee who 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. The Town currently funds these benefits on a pay-as-you-go basis.

The annual cost of other postemployment benefits (OPEB) under GASB 45 is called the annual required contribution or ARC. The Town has elected not to pre-fund OPEB liabilities. The Town is required to record the annual required contribution, an amount that is actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year.

	Governmental Activities	Business-type Activities	Total
Annual OPEB Cost	\$ 446,459	\$ 97,646	\$ 544,105
Contributions Made	106,475	25,736	132,211
Increase in Net OPEB Obligation	339,984	71,910	411,894
Net OPEB Obligation, Beginning of Year	1,693,365	324,951	2,018,316
Net OPEB Obligation, End of Year	\$ 2,033,349	\$ 396,861	\$ 2,430,210

As of June 30, 2012, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$7,511,586 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$7,511,586.

Actuarial valuation of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employers are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members at that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions include a 3.0 percent investment rate of return (discount rate) and an annual healthcare cost trend rate of 10.0 percent initially (adjusted by minus 1.0 percent to reflect the implicit inflation assumption in the 3.0 percent discount rate), reduced by decrements to an ultimate rate of 6.0 percent by 2016. A thirty year amortization period is being used.

TOWN OF HARTFORD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

V. OTHER INFORMATION(continued)

H. Hurricane Irene

On August 28, 2011, the State of Vermont, including the Town of Hartford, was struck by Tropical Storm Irene, causing catastrophic damage to several areas of the Town. Town of Hartford employees have had a busy year working to cleanup and repair the damage leftover from the Hurricane. The Town's finance department, along with other Town departments, have worked closely with the Federal Management Agency Public Assistance Program(FEMA), the Federal Highway Administration Emergency Relief Program(FHWA), and insurance companies to ensure the Town receives all relief funding to which it is entitled. The worst of the Hurricane Relief effort is behind us but there is still a considerable amount of work to be done. Large projects need to be closed out with the state and FEMA and the Town must maintain detailed records of the work completed

Two of the biggest damaged structures were the Quechee Covered Bridge and the W. Hartford Library. Construction of a new Quechee Covered Bridge has begun and should be completed in the near future. For the W. Hartford Library, both a construction plan and a funding plan are in process to complete this project.

I. Subsequent Events

On March 6, 2012, voters authorized the issuance of general obligation bonds in the amounts of \$1,135,225 and \$500,000 for construction of a new Quechee Covered Bridge and construction of a new West Hartford Library, respectively. Bonds were approved by the Vermont Municipal Bond Bank in the amount of \$1,635,225.

Bond proceeds of \$1,135,225 for the Quechee Covered Bridge were put into an escrow account in the Town's name during July 2012. The bond requires annual debt service between \$58 and \$90 K for twenty years starting in 2013. It has not yet been decided whether the Town will utilize the \$500,000 bond available for funding construction of a new West Hartford Library. If completed, this project would most likely be funded from other sources.

TOWN OF HARTFORD, VERMONT
GENERAL FUND - UNASSIGNED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2012

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 10,015,783	\$ 9,946,283	(\$ 69,500)
Tax penalties and interest	234,500	214,695	(19,805)
Permits and licenses	18,270	17,174	(1,096)
Intergovernmental revenues	573,082	1,097,146	524,064
Charges for services	1,197,484	1,203,174	5,690
Fines and forfeits	12,400	10,444	(1,956)
Interest	18,000	4,587	(13,413)
Other revenues	<u>94,660</u>	<u>167,015</u>	<u>72,355</u>
Total Revenues	<u>12,164,179</u>	<u>12,660,518</u>	<u>496,339</u>
EXPENDITURES			
Current expenditures			
General government			
Administration	757,438	578,899	178,539
Elections and vital statistics	160,098	141,102	18,996
Finance	341,850	371,111	(29,261)
Valuation	182,073	180,213	1,860
Boards and commissions	6,200	2,275	3,925
Public safety			
Police	2,201,335	2,333,150	(131,815)
Fire and ambulance	2,379,895	2,339,107	40,788
Dispatch	582,198	603,415	(21,217)
Public works			
Highways	1,564,370	1,541,043	23,327
Public works administration	116,435	169,914	(53,479)
Health and social services	252,782	251,247	1,535
Recreation and parks			
Recreation administration	171,270	172,486	(1,216)
Recreation programs	280,612	294,936	(14,324)
Parks	181,925	208,147	(26,222)
Conservation and development	427,709	432,075	(4,366)
Cultural	253,297	221,975	31,322
Capital expenditures			
General government			
Administration	-	18,602	(18,602)
Public safety			
Police	85,673	66,754	18,919
Fire and ambulance	227,900	227,047	853
Public works			
Highways	1,401,700	1,489,903	(88,203)
Recreation and parks			
Parks	-	-	-
Conservation and development	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,574,760</u>	<u>11,643,401</u>	<u>(68,641)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	402,000	804,015	402,015
Transfers out	(982,844)	(2,180,798)	(1,197,954)
Proceeds from sale of capital assets	<u>-</u>	<u>5,843</u>	<u>5,843</u>
Total Other Financing Sources (Uses)	<u>(580,844)</u>	<u>(1,370,940)</u>	<u>(790,096)</u>
Net change in fund balance	<u>\$ 8,575</u>	<u>(\$ 353,823)</u>	<u>(\$ 362,398)</u>

RECONCILIATION OF CHANGE IN FUND BALANCES - BUDGETARY BASIS
TO CHANGE IN FUND BALANCES - GAAP BASIS

Change in Fund Balances - Budgetary Basis	(\$ 353,823)
Transfer to Assigned Fund Balance	1,142,585
Transfer from Assigned Fund Balance	(783,759)
Expenditures from Assigned Fund Balance	(578,395)
Assigned Fund Balance Interest Income	<u>460</u>
Change in Fund Balances - GAAP Basis	<u>(\$ 572,932)</u>

Hartford

School District

Reports

**WARNING
FOR
ANNUAL HARTFORD SCHOOL DISTRICT MEETING
2013**

Voting by Australian ballot is to be held on Tuesday, March 5, 2013 at the Hartford High school (Hanley Gym). Budget discussion/candidates night is to be held on **Monday, February 25, 2013 at 7:00 P.M** at the Hartford High School (Auditorium).

Voters, or their family members, authorized persons, or health care providers may request early or absentee ballots for the articles to be voted on by Australian Ballot until 5:00 P.M., March 4, 2013 by contacting the Town Clerk at 295-2785. Voters wishing to vote by mail should request ballots early. The deadline for submitting voter applications for this annual meeting is February 27, 2013. The Town Clerk's Office is open that day from 8:00 A.M. to 5:00 P.M. for the receipt of voter application forms.

**THE FOLLOWING ARTICLES WILL BE VOTED BY AUSTRALIAN BALLOT ON TUESDAY, MARCH 5, 2013.
POLLS OPEN AT 7:00 A.M. EST AND CLOSE AT 7:00 P.M. EST.**

1. To elect School Officers for the ensuing year. **(By Australian ballot).**
2. Shall the voters of the School District approve a total budget in the amount of \$32,175,975. **(By Australian ballot).**

Dated at Hartford, Vermont this 24th day of January, 2013.

Hartford Board of School Directors

Kevin Christie, Chair
Jeffrey Arnold
Lori Dickerson
Peter Merrill
Eric Michaels

**WARNING
FOR
ANNUAL HARTFORD SCHOOL DISTRICT MEETING
2013**

The citizens of Hartford who are legal voters in Town Meeting are hereby warned to meet at the Hartford High School (Hanley Gym) in said Town on Saturday, April 6, 2013 at 10:00 A.M. for the purpose of transacting School business not involving voting by Australian ballot.

The deadline for submitting voter applications for this annual meeting is February 27, 2013. The Town Clerk's Office is open that day from 8:00 A.M. to 5:00 P.M. for the receipt of voter application forms.

The purpose of the School District business meeting being to decide by voice vote and/or discuss the following:

1. To receive the reports of the Board of School Directors.
2. To see what compensation the school District will vote to pay the Board of School Directors from School District funds pursuant to 16 V.S.A. 562.
3. To vote to approve the 2013-2014 budget if disapproved at the March 5, 2013 meeting.
4. To do any other necessary and proper non-binding business.

*NOTE: The Annual Town Meeting and the Annual Town School District Meeting will both convene at 10:00 A.M. EST on Saturday, April 6, 2013. The Town Meeting will immediately recess and be held following the conclusion of the Town School District Meeting.

Dated at Hartford, Vermont this 24th day of January, 2013.

Hartford Board of School Directors

Kevin Christie, Chair
Jeffrey Arnold
Lori Dickerson
Peter Merrill
Eric Michaels

**Joint Report of the
Hartford School Directors and the Superintendent of Schools**

Enrollment as of 1/2/2013

School	12	11	10	9	8	7	6	5	4	3	2	1	K	PRE-K	Adult	TOTAL
Hartford High*	226	254	152	144											11	776
Memorial Middle					124	120	90									334
White River								33	29	29	31	32	30	27		211
Dothan Brook								50	44	34	36	36	38			238
Ottawaquechee								34	34	34	33	39	45	27		246
RAP																24
HARP																15
EEE																43
TOTAL	226	254	152	144	124	120	90	117	107	97	100	107	113	54		1887

*total includes 336 HACTC students (190 of these students attend HACTC only)

FY14 Budget Process Overview

The Hartford School Board of Directors and the central office administration approached the budget process this year with the same determination as last year. The board set a goal based on a financial objective that took into consideration the various stages of school budget development in Vermont. The objective was to provide a clear financial target that would serve as a guide throughout the long budget development process during the Fall.

This year the administration was very careful to consider the individual school and program needs and wants as well as to pay careful attention to the district goals. All of these needs had to be balanced with the School Board's goal, which this year was originally set to keep new spending at less than a 4% increase to the school tax rate. This initially was not easy, as the FY14 budget needed to include wage increases for the teachers and support staff as well as absorb a 13% health insurance premium increase. The dilemma in school budgeting is the desire to provide the best education for the students at a cost that is reasonable and affordable to the taxpayers. However, after numerous revisions to the budget to meet the Board's objective, terrific news came by the way of data from the Agency of Education. That data was that the CLA (Common Level of Appraisal), which is an equalizing measure designed to relate appraised values to market values of the town's assessed properties, increased significantly. Overall, the impact of this increase in the CLA on our school budget was very positive. Taking into consideration any new spending added to budget, the CLA's impact on the school tax rate was to lower it from an anticipated 3.9% increase to a .8% increase over this current year.

Additionally, you will notice several changes were made to our accounting practices and are reflected in our budget presentation this year. The changes were made to promote greater clarity and accuracy through all of our financial data. All cost areas were scrutinized and items were redistributed to the actual cost center for which they are attributable. This will cause the reader to identify some large increases and decreases in various lines throughout the budget. For example, in the past, each principal's clerical staff was included in with the administration in the specified budget line. This year the two have been separated to more accurately reflect all costs associated with running the individual schools and the district. We have made every attempt to identify these changes where possible. If you notice a discrepancy that is not clearly identified as a change please don't hesitate to contact us.

The Hartford Community Recreation Bond

The joint bond proposal on this year's ballot stands out as one of my proudest accomplishments since beginning here in July of 2011. Not that I am solely responsible for it, I am not, but that I had a part in it even being on the ballot! The incentive for the town and school to work together on items of mutual importance and benefit has been one of my goals since I began as Superintendent. Hosting the first joint meeting of the Select Board and School Board this past summer, including dinner and a presentation by Jamie Vollmer, was just the beginning of a very productive year of collaboration between the Town Manager and myself. The first outcome of the two Boards' summer meeting was to appoint a subcommittee of each board to identify and coordinate the recreation needs of the town. Four months of analysis and deliberation on the recreation needs and the existing facilities in town took place. Stakeholders from each athletic association and officials from the town recreation and school athletic departments were consulted. The decision was made and supported unanimously by both boards to go forward with the Hartford Community Recreation Bond. The bond is very comprehensive and provides something for almost all of the athletic teams. We all realize and are sensitive to the fact that many in the community are still struggling financially. However, there are significant reasons to support this bond now. The first reason is that bond interest rates are currently at unprecedented low levels. The second is that construction rates are also lower than in any recent memory. Lastly, this bond strives to provide for the recreational needs of everyone in town, in the form of walking trails, outdoor picnic space, a community outdoor track facility, a multi-purpose and lighted artificial turf playing field and much, much more.

District Staff

In late August the School Board and Administration recognized all of the staff for their commitment to the district and for the effort they put in every day on behalf of the youth in the community.

Several of our staff were recognized for their excellent service to the district and I want to identify them here for all of the community to acknowledge.

<u>Staff Name</u>	<u>Position</u>	<u>School</u>
Marcia McNally	Paraprofessional	White River School
Nancy Maville*	Grade 5 Teacher	Ottauquechee School
Kate Townsend	Art Teacher	Dothan Brook School
Joan White	Grade 6 Teacher	Hartford Memorial Middle School
Scott Farnsworth	Director of Guidance	Hartford High School
Aron Tomlinson*	Culinary Arts Teacher	Hartford Area Career & Tech Center
Michael Scelza	Bus Driver	District Services
Mary Bouchard	Reg. Resource Coord.	District Special Education Services

*recognized as the district's selection to the University of Vermont Outstanding Teachers Program for 2012.

Transitions

In closing, may I say that it is my pleasure to be writing my second official address as your Superintendent of Schools. The past nineteen months has been an exciting time for me as we work to create the best possible schools and programs for our students. Preparing them for their future is my primary goal and many initiatives are underway to accomplish this important task. If you would like to find out more please feel free to call me at the office anytime. I am always happy to meet the citizenry and discuss my plans and goals for the future. I am also interested in any idea you may have for improving our schools. Thank you,

Tom DeBalsi, Superintendent

Annual report respectfully submitted on behalf of the Hartford School Board of Directors

Kevin Christie, Chair

Lori Dickerson, Clerk

Jeff Arnold

Peter Merrill

Eric Michaels

Special-Education Notices

The Hartford School District, in compliance with Public Law 101-476, is required to locate and identify all school-age children with disabilities and to provide them with an appropriate public education. If you are a parent of, or know of, a child (age 0-21) who you feel may have disabilities and is not receiving an appropriate public education, please contact the Director of Special Education at 295-8605.

The Hartford School District annually makes application for federal funds for special-education programs under the Individuals with Disabilities Education Act. The application and all related documents are available for public review and comment.

Parents have the right to review all education records of their children, as guaranteed under Part 99 of the Family Education Rights and Privacy Act. For further information contact the Director of Special Education, 64 Hebard Street, White River Jct., VT 05001, or call 295-8605.



The Hartford School District, in compliance with state law (Act 230), has in place a comprehensive instructional-support system for students requiring additional assistance. These comprehensive educational services are designed to result, to the maximum extent possible, in all students succeeding in the regular classroom.

Instructional-support teams directed by the building principal exist in each school to recommend instructional strategies and resources necessary to accommodate the unique needs of students who are at risk of school failure. Parents who want more information about the instructional-support system in their child's school, or who wish to make a referral, should contact the building principal.



It is the policy of the Hartford School District that no otherwise qualified handicapped individual shall be deprived of education by reason of that handicap.

Pursuant to Section 504 of the Rehabilitation Act of 1973, all students who are legal pupils of this district and who qualify as handicapped individuals are entitled to a free, appropriate public education designed to meet their unique needs when it can be demonstrated that their handicap impairs their ability to benefit from a regular-education program.

Parents who want more information about the 504 process in their child's school, or who wish to make a referral, should contact the building principal.

**HARTFORD TOWN SCHOOL DISTRICT
SPECIAL TOWN SCHOOL DISTRICT MEETING
MARCH 5, 2013**

WARNING

The legal voters of the Hartford Town School District are hereby notified and warned to meet at Hartford High School (Hanley Gym) in the Town of Hartford on Tuesday, March 5, 2013, between the hours of seven o'clock (7:00 a.m.) in the forenoon at which time the polls will open, and seven o'clock (7:00 p.m.) in the afternoon, at which time the polls will close, to vote by Australian ballot upon the following Articles of business:

ARTICLE I

Shall the Town of Hartford and the Hartford School District each issue general obligation bonds in an aggregate amount not to exceed \$8,990,000, subject to reduction from the receipt of any state or federal funds, for the purpose of funding the construction of new and/or the renovation of existing recreational facilities including but not limited to; athletic fields and appurtenances thereto at the so-called Maxfield property (\$3,100,000), renovations to the Wendell A. Barwood Arena (\$2,500,000), construction of a new pump house and children's pool (\$140,000) adjacent to the Sherman Manning pool, renovation of the Middle School gym (\$900,000), construction of a new track with an all-weather turf infield (\$800,000) and a new Field House (\$1,550,000) adjacent to the existing High School, such aggregate amount of bonded indebtedness to be apportioned as follows: Town of Hartford \$5,740,000, Hartford Town School District \$3,250,000. This bonding authority shall be subject to and require approval by both the Town of Hartford and the Hartford School District Meetings

The legal voters of the Hartford Town School District are further warned and notified that an informal meeting will be held at the Hartford High School (Auditorium) in the Town of Hartford on Wednesday, February 12, 2013 commencing at 7:00 p.m. for the purpose of explaining the subject proposed school building improvements and the financing thereof.

The legal voters of the Hartford School District are further notified that voter qualification, registration and absentee voting relative to said special meeting shall be as provided in Chapter 9 of title 16 and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of the Hartford Town School District held on January 23, 2013. Received for record and recorded in the records of the Hartford Town School District on January 24, 2013.

Kevin Christie, Chair
Jeff Arnold
Lori Dickerson
Peter Merrill
Eric Michaels

Board of School Directors

HARTFORD SCHOOL DISTRICT

PROPOSED 2014 FISCAL YEAR
(July 1, 2013 – June 30, 2014)

EXPENDITURE and REVENUE BUDGETS

HARTFORD FY 2014 PROPOSED SCHOOL DISTRICT BUDGET

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HARTFORD SCHOOL DISTRICT FY 2014 REVENUES

Hartford School District Budget Revenues	FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED
General Fund Revenue Budget	\$ 24,627,369	\$ 23,454,818	\$24,673,236
Hartford Area Career and Technical Center	\$ 2,943,496	\$ 2,530,679	\$ 3,271,958
Hartford Autism Regional Program	\$ 849,234	\$ 711,700	\$ 933,796
Hartford Regional Alternative Program	\$ 900,312	\$ 522,276	\$ 756,440
Hartford Regional Resource Program	\$ 887,165	\$ 522,508	\$ 1,084,545
Grant Revenues	\$ 1,652,852	\$ 981,000	\$ 981,000
Hartford School District Food Service	\$ 500,358	\$ 475,000	\$ 475,000
Total Revenue Budget All Funds	\$ 32,360,786	\$ 29,197,981	\$32,175,975

HARTFORD SCHOOL DISTRICT FY 2014 EXPENDITURES

Hartford School District Budget Expenditures	FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED
General Fund Expenditure Budget	\$ 23,764,215	\$ 23,454,818	\$24,673,236
Hartford Area Career and Technical Center	\$ 2,943,496	\$2,530,679	\$3,271,958
Hartford Autism Regional Program	\$ 849,234	\$ 711,700	\$ 933,796
Hartford Regional Alternative Program	\$ 900,312	\$ 522,276	\$ 756,440
Hartford Regional Resource Program	\$ 887,165	\$ 522,508	\$ 1,084,545
Grant Expenditures	\$ 1,652,852	\$ 981,000	\$ 981,000
Hartford School District Food Service	\$ 493,881	\$ 475,000	\$ 475,000
Total Expenditure Budget All Funds	\$ 31,491,155	\$ 29,197,981	\$32,175,975

BUDGET EXPENDITURES SUMMARY BY OBJECT		FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED	FY 2014 increase (decrease)
SCHOOL DISTRICT SALARIES					
ADMINISTRATORS' SALARIES	111	1,398,658	1,100,834	1,467,322	366,488
TEACHERS' SALARIES	112	10,193,578	10,341,328	10,272,545	-68,783
OT / PT RELATED SERVICE SALARIES	113	184,906	170,507	194,537	24,030
SECRETARIES' SALARIES	114	0	210,690	344,038	133,348
PARAS' SALARIES	115	1,180,932	1,116,542	1,148,269	31,727
COACHES' SALARIES	116	335,296	342,852	223,509	-119,343
BUS DRIVERS' SALARIES	117	361,387	298,753	281,139	-17,614
FISCAL SERVICE SALARIES	118	159,085	136,755	158,772	22,017
CUSTODIANS' SALARIES	119	535,827	547,279	465,170	-82,109
SUBSTITUTES' SALARIES	120	163,595	152,600	152,600	0
DISTRICT OFFICERS' SALARIES	121	13,758	12,500	12,500	0
TOTAL SCHOOL DISTRICT SALARIES		14,527,022	14,430,640	14,720,401	289,761
TOTAL SALARIES AS % OF BUDGET		61%	62%	60%	
INSURANCE / RETIREMENT BENEFITS					
HEALTH INSURANCE	210	2,641,513	2,543,452	3,029,129	485,677
FEDERAL INS.CONTRIBUTION ACT (FICA)	220	1,068,891	1,088,881	1,116,958	28,077
LIFE INSURANCE	230	53,812	18,127	15,082	-3,045
DISABILITY INSURANCE	230	0	41	35,638	35,597
RETIREMENT	240	104,185	113,979	107,141	-6,838
WORKER COMPENSATION INSURANCE	250	120,246	125,825	125,603	-222
UNEMPLOYMENT INSURANCE	260	36,592	23,400	23,400	0
EDUCATION REIMBURSEMENT	270	164,468	137,458	166,758	29,300
DENTAL INSURANCE	280	235,110	217,811	240,032	22,221
FLEX BENEFITS PLAN	290	3,496	4,580	4,580	0
TOTAL BENEFITS COST		4,428,313	4,273,554	4,864,321	590,767
BENEFITS AS % OF BUDGET		19%	18%	20%	
TOTAL OTHER EXPENSE					
CONTRACTED SERVICES	300	309,323	272,490	395,174	122,684
PURCHASED TRANSPORTATION SERVICES	519	0	11,448	11,448	0
TELEPHONE	530	76,366	67,231	93,831	26,600
LICENSES	532	47,870	54,200	54,200	0
POSTAGE	534	21,748	27,895	27,895	0
ADVERTISING	540	12,658	10,275	10,275	0
PRINTING	550	4,125	2,824	2,824	0
SPECIAL ED. / HACTC TUITION	560	1,529,729	1,517,223	1,772,283	255,060
PERSONNEL TRAVEL	580	33,047	45,456	47,456	2,000
ALLOCATION of GENERAL FUND EXPENSE	592	-606,850	-675,416	-603,099	72,317
SUPPLIES	610	499,152	531,793	532,793	1,000
BOOKS - PERIODICALS	640	130,326	90,685	95,785	5,100
SOFTWARE	650	0	0	0	0
TESTING	660	12,536	18,772	18,772	0
EQUIPMENT	730	589,321	551,074	550,040	-1,034
DUES & FEES	810	23,925	30,174	30,249	75
TRANSFERS TO-Food Service & Federal Grant Fun	930	0	0	0	0
TOTAL OTHER EXPENSE		2,683,276	2,556,124	3,039,926	483,802
TOTAL OTHER AS % OF BUDGET		11%	11%	12%	
TOTAL BUILDING EXPENSE					
SEWER & WATER	411	37,492	28,351	39,331	10,980
CONTRACT SERVICES - FACILITIES	420	370,567	390,766	398,017	7,251
TRASH REMOVAL	421	49,000	41,000	49,000	8,000
SNOW REMOVAL/SANDING	422	34,491	65,000	65,000	0
SPECIFIC REPAIRS	430	83,654	188,014	241,345	53,331
RENTAL / LEASE	440	55,241	37,213	37,213	0
PROPERTY & LIABILITY INSURANCE	520	103,194	115,600	115,600	0
ELECTRICAL ENERGY	622	317,598	219,150	218,500	-650
LP GAS	623	0	0	0	0
HEATING FUEL OIL	624	346,302	252,300	310,675	58,375
DIESEL/GAS	626	121,861	100,000	100,000	0
INTEREST	830	91,404	223,113	89,107	-134,006
PRINCIPAL	910	514,800	514,800	384,800	-130,000
TOTAL BUILDING EXPENSE		2,125,604	2,175,307	2,048,588	-126,719
TOTAL BLD. EXP. AS % OF BUDGET		9%	9%	8%	
TOTAL GENERAL FUND BUDGET		23,764,215	23,435,625	24,673,236	1,237,611

HARTFORD SCHOOL DISTRICT FY 2014 GENERAL FUND Expenditure Budget by Function

BUDGET SUMMARY BY FUNCTION	FUNCTION NUMBER	FY2012 ACTUAL EXPENDITURES	FY2013 APPROVED EXPENDITURES	FY2014 PROPOSED EXPENDITURES	FY 2014 INCREASE (DECREASE)
GENERAL EDUCATION	1100	\$ 10,257,259	\$ 10,233,529	\$ 10,613,999	\$ 380,470
SPECIAL EDUCATION	1200	\$ 4,021,222	\$ 4,141,089	\$ 4,363,633	\$ 222,544
ATHLETICS & ACTIVITIES	1400	\$ 526,622	\$ 540,843	\$ 578,525	\$ 37,682
SCHOOL COUNSELOR	2120	\$ 900,144	\$ 902,325	\$ 920,999	\$ 18,674
NURSE SERVICES	2130	\$ 323,016	\$ 298,011	\$ 352,101	\$ 54,090
PSYCH SERVICES	2140	\$ 81,082	\$ 58,045	\$ 112,224	\$ 54,179
SPEECH SERVICES	2150	\$ 588,143	\$ 537,742	\$ 638,526	\$ 100,784
OT SERVICES	2160	\$ 147,559	\$ 147,362	\$ 160,968	\$ 13,606
PHYSICAL THERAPY SERVICES	2190	\$ 73,000	\$ 74,805	\$ 82,827	\$ 8,022
STAFF DEVELOPMENT	2210	\$ 205,064	\$ 144,132	\$ 218,752	\$ 74,620
MEDIA CENTER SERVICES	2220	\$ 410,208	\$ 359,673	\$ 416,353	\$ 56,680
TECHNOLOGY SERVICES	2221	\$ 529,960	\$ 519,727	\$ 612,972	\$ 93,245
SCHOOL BOARD SERVICES	2310	\$ 78,856	\$ 54,479	\$ 58,165	\$ 3,686
SUPERINTENDENT SERVICES	2320	\$ 254,146	\$ 249,675	\$ 302,453	\$ 52,778
PRINCIPAL ADMINISTRATIVE SERVICES	2410	\$ 1,195,121	\$ 1,125,073	\$ 1,181,189	\$ 56,116
SPECIAL ED. ADMINISTRATIVE SERVICES	2420	\$ 145,679	\$ 114,698	\$ 161,573	\$ 46,875
FISCAL SERVICES	2520	\$ 423,333	\$ 346,380	\$ 442,313	\$ 95,933
OPERATION OF SCHOOL FACILITIES	2600	\$ 2,109,709	\$ 2,103,072	\$ 2,264,463	\$ 161,391
SAFETY & SECURITY	2670	\$ 50,647	\$ 50,806	\$ 50,806	\$ -
TRANSPORTATION OF STUDENTS	2700	\$ 837,241	\$ 703,746	\$ 673,988	\$ (29,758)
DEBT SERVICE	5100	\$ 606,204	\$ 730,413	\$ 466,407	\$ (264,006)
GENERAL FUND TRANSFERS TO- Food Service & Federal Grant Funds	5200	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND EXPENDITURE BUDGET		\$ 23,764,215	\$ 23,435,625	\$ 24,673,236	\$ 1,237,611

HARTFORD SCHOOL DISTRICT FY 2014 GENERAL FUND REVENUE

Rev Acct.	REVENUES	FY12 ACTUAL REVENUES	FY13 APPROVED REVENUES	FY14 PROJECTED REVENUE	FY 14 REVENUE Increases (Decreases)
Acct #	LOCAL REVENUES			tuition	\$ 11,600
1311	Tuition - Elementary Student	\$ -	\$ -		
1321	Tuition-Sec Student-Middle School(Nov,June)	\$ -	\$ -	\$ 92,800	\$ 92,800
1322	Tuition -Sec VT LEA (Nov,June)	\$ 1,084,194	\$ 1,105,800	\$ 986,000	\$ (119,800)
1323	Tuition -Sec non NH LEA (Nov,June)	\$ 237,945	\$ 233,700	\$ 208,800	\$ (24,900)
	TOTAL Tuition	\$ 1,322,139	\$ 1,339,500	\$ 1,287,600	\$ (51,900)
1500	Investment Interest	\$ 13,223	\$ 5,000	\$ 5,000	\$ -
1941	Services to HACTC-Allocations	\$ 85,047		\$ -	\$ -
1941	Services to Vermont HMMS SPED Excess (Nov,June)			\$ 20,766	\$ 20,766
1941	Services to Vermont LEA SPED Excess (Nov,June)	\$ 180,578	\$ 175,437	\$ 83,427	\$ (92,010)
1941	Services to Non-Vermont LEA SPED Excess (Nov,June)	\$ 41,694	\$ 19,758	\$ 41,369	\$ 21,611
	TOTAL Services to Other LEA	\$ 307,319	\$ 195,195	\$ 145,562	\$ (49,633)
1700	Athletic Receipts	\$ 23,956	\$ 28,000	\$ 24,000	\$ (4,000)
1910	Facility Rental	\$ 11,003	\$ 20,000	\$ 10,000	\$ (10,000)
1990	Miscellaneous Local	\$ 38,935	\$ 15,000	\$ 15,000	\$ -
	TOTAL Other Local Revenues	\$ 73,894	\$ 63,000	\$ 49,000	\$ (14,000)
	TOTAL LOCAL REVENUES	\$ 1,703,352	\$ 1,602,695	\$ 1,487,162	\$ (115,533)
	STATE REVENUES				
3110	Adjusted Ed Spending	\$ 19,014,510	\$ 18,368,859	\$ 19,403,822	\$ 1,034,963
3114	Tech Center on Behalf	\$ 386,516	\$ 400,854	\$ 430,536	\$ 29,682
	TOTAL Education Spending	\$ 19,401,026	\$ 18,769,713	\$ 19,834,358	\$ 1,064,645
3150	State Aid Transportation	\$ 128,438	\$ 253,913	\$ 279,448	\$ 25,535
3201	Mainstream Block Grant (Aug. 15th 50%,Dec.15th 50%)	\$ 516,098	\$ 510,570	\$ 521,053	\$ 10,483
3202	SPED Expenditures Reimb (Aug.15th 15%,Dec.15th 35%,April 15th 40%,July 10%)	\$ 2,393,889	\$ 2,147,140	\$ 2,407,284	\$ 260,144
3203	SPED Extraordinary Reimb (Nov.15th,Mar. 15th,June Final)		\$ 41,350	\$ 32,130	\$ (9,220)
3204	State EEE	\$ 97,146	\$ 104,244	\$ 105,801	\$ 1,557
3205	State-Placed Reimb	\$ 39,394	\$ -	\$ -	\$ -
	TOTAL Special Education Funding	\$ 3,174,965	\$ 3,057,217	\$ 3,345,716	\$ 288,499
3282	Driver Ed Reimb	\$ 5,939	\$ 6,000	\$ 6,000	\$ -
		\$ -	\$ -	\$ -	\$ -
	High School Completion	\$ 2,251	\$ -	\$ -	\$ -
3370	Miscellaneous State	\$ 3,363	\$ -	\$ -	\$ -
	TOTAL Other State Revenues	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
	TOTAL STATE REVENUES	\$ 22,581,991	\$ 21,832,930	\$ 23,186,074	\$ 1,353,144
	FEDERAL REVENUES				
4110	Ed Spending - ARRA	\$ -	\$ -		
	Education Jobs Fund	\$ 342,026	\$ -		
	Other Federal Revenues	\$ -	\$ -		
	TOTAL FEDERAL REVENUES	\$ 342,026	\$ -	\$ -	\$ -
	TOTAL GENERAL FUND REVENUE	\$ 24,627,369	\$ 23,435,625	\$ 24,673,236	\$ 1,237,611

Hartford School District FY 2014 Proposed State Education Tax

Line	FY13	FY14	Formula
1	29,197,981	32,175,975	
2	10,428,268	12,341,617	All Revenue Except (Educational Spending)
3	18,769,712	19,834,358	=Line 1 - Line 2
4	1,510.31	1,507.31	Vt State Census Data (DEC 5th)
5	12,428.00	13,158.78	=Line 3 / Line 4
6	8,723	8,915	VT State Ed Number (16 VSA 1561b)
7	142.474%	147.603%	=Line 5 / Line 6
8	\$0.89	\$0.92	VT Dept of Taxes
9	1.2680	1.3579	=Line 7 * Line 8
10	96.37%	102.38%	State Data
11	1.3158	1.3263	=Line 9 / Line 10
12	100,000	100,000	
13	1,316	1,326	=Line 11*(Line12/100)
14	10	10	=Line 13 FY14 -Line 13 FY13
	0.8%	0.8%	=Line 14 / Line 13 FY13
15	50,000	50,000	
16	2.56%	2.66%	VT Income Sensitivity % 0.018*Line 7
17	1,280	1,330	=Line 15* Line 16
18	50	50	=Line 17 FY14 - Line 17 FY13
19	3.9%	3.9%	=Line 18/ Line 17 FY13

Hartford School District Proposed FY 2014 detail by Function and Object

OBJECT TITLE	OBJECT #	GENERAL EDUCATION 1100	SPECIAL EDUCATION 1200	ACTIVITES ATHLETICS 1400	SCHOOL COUNSELOR 2120	NURSE SERVICES 2130	PSYCH SERVICES 2140	SPEECH SERVICES 2150	OT SERVICES 2160	PT SERVICES 2190
ADMINISTRATORS' SALARIES	111	\$ -	\$ -	\$ 82,730	\$ 88,696	\$ -	\$ -	\$ -	\$ -	\$ -
TEACHERS' SALARIES	112	\$ 6,920,753	\$ 1,546,877	\$ 63,759	\$ 541,591	\$ 253,953	\$ 38,832	\$ 406,336	\$ -	\$ -
OT / PT RELATED SERVICE	113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,526	\$ 70,011
ADMINISTRATIVE ASSIST. SALARIES	114	\$ -	\$ 26,204	\$ 10,496	\$ 47,624	\$ -	\$ -	\$ -	\$ -	\$ -
PARA SALARIES	115	\$ 208,660	\$ 775,236	\$ -	\$ -	\$ 20,236	\$ -	\$ 46,649	\$ -	\$ -
COACHES' SALARIES	116	\$ -	\$ -	\$ 223,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FISCAL SERVICE' SALARIES	118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTODIANS' SALARIES	119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBSTITUTES' SALARIES	120	\$ 120,000	\$ 32,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISTRICT OFFICERS' SALARIES	121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES		\$ 7,249,413	\$ 2,380,917	\$ 380,494	\$ 677,911	\$ 274,189	\$ 38,832	\$ 452,985	\$ 124,526	\$ 70,011
HEALTH INSURANCE	210	\$ 1,556,351	\$ 487,230	\$ 10,586	\$ 135,481	\$ 64,034	\$ 4,084	\$ 105,015	\$ -	\$ -
FICA	220	\$ 559,176	\$ 181,502	\$ 27,513	\$ 51,858	\$ 20,976	\$ 2,970	\$ 34,653	\$ 9,526	\$ 5,355
LIFE INSURANCE	230	\$ 6,065	\$ 2,983	\$ 79	\$ 677	\$ 275	\$ 88	\$ 487	\$ 157	\$ 77
DISABILITY INSURANCE	231	\$ 18,510	\$ 6,416	\$ 201	\$ 1,755	\$ 686	\$ 101	\$ 1,132	\$ 125	\$ 52
RETIREMENT	240			\$ -	\$ 4,880	\$ -	\$ -	\$ -	\$ -	\$ -
WORKER COMPENSATION INSURANCE	250	\$ 43,595	\$ 14,201	\$ 2,163	\$ 4,055	\$ 1,645	\$ 233	\$ 2,616	\$ 748	\$ 420
UNEMPLOYMENT INSURANCE	260	\$ 10,200	\$ -	\$ -						
EMPLOYEE DEVELOPMENT	270			\$ 500	\$ 4,672					
DENTAL INSURANCE	280	\$ 136,946	\$ 38,128	\$ 1,174	\$ 12,613	\$ 4,910	\$ 580	\$ 8,428		\$ -
FIXIBLE BENEFIT EXPENSE	290	\$ 4,580				\$ -				
TOTAL BENEFITS		\$ 2,335,423	\$ 730,460	\$ 42,216	\$ 215,991	\$ 92,526	\$ 8,056	\$ 152,331	\$ 10,556	\$ 5,904
CONTRACTED SUPPORT SERVICE	320	\$ 3,107	\$ -	\$ -	\$ 11,407	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTED SERVICE	330	\$ 19,957	\$ 50,200	\$ 700	\$ 33,377	\$ 16,000	\$ 67,500	\$ 41,663	\$ 23,554	\$ 4,809
SEWER & WATER	411	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTED FACILITY SERVICES	420		\$ 400		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRASH REMOVAL	421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNOW PLOWING/SANDING	422	\$ -	\$ -	\$ -						
REPAIRS	430	\$ 45,700	\$ 3,200	\$ -	\$ 1,725	\$ 975	\$ -	\$ -	\$ -	\$ -
RENT	440	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION OF STUDENTS	519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPERTY & LIABILITY INSURANCE	520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TELEPHONE	530	\$ -	\$ 4,475	\$ 996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TECHNOLOGY LICENSES	532									
POSTAGE	534	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING	540	\$ -	\$ 275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING & COPYING	550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TUITION	561	\$ 680,275	\$ 1,092,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRAVEL	580	\$ 12,856	\$ 3,500	\$ -	\$ 1,700	\$ 2,200	\$ 350	\$ 4,500	\$ 4,400	\$ 1,250
ALLOCATION of COST	592		\$ 55,248		\$ (33,342)	\$ (42,896)	\$ (4,264)	\$ (24,253)	\$ (6,118)	\$ (3,147)
SUPPLIES,GENERAL	610	\$ 157,224	\$ 10,700	\$ 118,619	\$ 8,590	\$ 7,300	\$ 1,750	\$ 3,150	\$ 2,750	\$ 1,500
ELECTRICAL ENERGY	622	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LP GAS	623	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HEATING FUEL OIL	624	\$ -	\$ 3,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINT MEDIA	640	\$ 55,746	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOFTWARE	650	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
TESTING	660	\$ 1,597	\$ 6,000	\$ -	\$ 475	\$ 1,207		\$ 3,200		\$ -
EQUIPMENT	730	\$ 50,497	\$ 17,500	\$ 1,500	\$ 1,325	\$ 600	\$ -	\$ 3,000	\$ 1,300	\$ 2,500
FURNITURE	737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUES & FEES	810	\$ 2,204	\$ 600	\$ -	\$ 640	\$ -	\$ -	\$ 1,950	\$ -	\$ -
DEBT SERVICE: INTEREST	830	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE: PRINCIPAL	910	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
TRANSFERS TO OTHER FUNDS	930	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
TOTAL OTHER		\$ 1,029,163	\$ 1,252,256	\$ 155,815	\$ 27,097	\$ (14,614)	\$ 65,336	\$ 33,210	\$ 25,886	\$ 6,912
GENERAL FUND TOTAL		\$ 10,613,999	\$ 4,363,633	\$ 578,525	\$ 920,999	\$ 352,101	\$ 112,224	\$ 638,526	\$ 160,968	\$ 82,827

Hartford School District Proposed FY 2014 detail by Function and Object

STAFF TRAINING 2210	LIBRARY 2220	TECH SERVICES 2221	SCHOOL BOARD 2310	SUPERINTENDENT SERVICE 2320	PRINCIPAL ADMIN SERVICE 2400	SPECIAL ED ADMIN SERVICES 2420	FISCAL SERVICES 2520	FACILITY OPERATIONS 2620	SAFETY & SECURITY 2670	TRANSPORT SERVICE 2700	DEBT SERVICE 5100	GENERAL FUND TOTALS
\$ -	\$ -	\$ 67,736	\$ -	\$ 230,747	\$ 662,674	\$ 94,506	\$ 173,912	\$ 66,321				\$1,467,322
\$ 65,700	\$ 314,970	\$ 119,774	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		\$10,272,545
\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -		\$194,537
\$ -	\$ -	\$ -	\$ -	\$ 47,356	\$ 175,066	\$ 37,292	\$ -	\$ -		\$ -		\$344,038
\$ -	\$ -	\$ 97,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$1,148,269
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		\$223,509
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,772	\$ -		\$ 281,139		\$439,911
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,170				\$465,170
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -			\$ -		\$152,600
\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$12,500
\$65,700	\$314,970	\$284,998	\$12,500	\$278,103	\$837,740	\$131,798	\$332,684	\$531,491	\$0	\$281,139	\$0	\$14,720,401
\$ -	\$ 57,744	\$ 64,467	\$ -	\$ 25,016	\$ 198,842	\$ 37,346	\$ 66,027	\$ 202,332		\$ 14,574		\$3,029,129
\$ 3,899	\$ 24,095	\$ 21,803	\$ 955	\$ 21,275	\$ 64,085	\$ 10,083	\$ 17,666	\$ 40,662		\$ 18,906		\$1,116,958
\$ -	\$ 219	\$ 293	\$ -	\$ 885	\$ 1,392	\$ 208	\$ 498	\$ 699		\$ -		\$15,082
\$ -	\$ 819	\$ 742	\$ -	\$ 723	\$ 2,152	\$ 343	\$ 500	\$ 1,381		\$ -		\$35,638
\$ -	\$ -	\$ 10,376	\$ -	\$ 14,511	\$ 26,986	\$ 4,232	\$ 8,063	\$ 31,421		\$ 6,672		
\$ 301	\$ 1,889	\$ 1,708	\$ 75	\$ 1,669	\$ 4,971	\$ 791	\$ 1,386	\$ 28,308		\$ 14,829		\$125,603
				\$ 10,200	\$ 21,514	\$ 3,072		\$ 3,000				\$47,986
\$ 135,000				\$ 2,000				\$ 11,375				\$153,547
\$ -	\$ 4,901	\$ 4,471	\$ -	\$ 2,433	\$ 9,207	\$ 1,467	\$ 3,399			\$ -		\$228,657
	\$ -											\$4,580
\$139,200	\$89,667	\$103,860	\$ 1,030	\$ 78,712	\$ 329,149	\$ 57,542	\$ 97,539	\$ 319,178	\$ -	\$54,981	\$0	\$4,864,321
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 1,000				\$18,014
\$ 21,600	\$ -	\$ -	\$ 40,500	\$ -	\$ -	\$ -	\$ 45,000			\$ 12,300		\$377,160
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,531		\$ 400		\$39,331
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,411	\$ 50,806	\$ 400		\$398,017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,000		\$ -		\$49,000
\$ -								\$ 65,000		\$ -		\$65,000
\$ -	\$ 11,005	\$ 35,000	\$ -	\$ -	\$ 2,040	\$ 2,000	\$ 18,000	\$ 107,700		\$ 14,000		\$241,345
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,213	\$ -		\$ -		\$37,213
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 11,448		\$11,448
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,600		\$ 23,000		\$115,600
\$ -	\$ -	\$ 56,186	\$ -	\$ 1,583	\$ 18,318	\$ 2,515	\$ 1,614	\$ 4,756		\$ 3,388		\$93,831
		\$ 54,200	\$ -	\$ -				\$ -		\$ -		\$54,200
\$ -	\$ -	\$ -		\$ 3,000	\$ 15,495	\$ 2,000	\$ 6,200	\$ -				\$27,895
	\$ -	\$ -	\$ 10,000		\$ -	\$ -	\$ -	\$ -		\$ -		\$10,275
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,824			\$ -		\$2,824
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		\$1,772,283
\$ 2,000	\$ 700	\$ 1,650	\$ 1,000	\$ 2,400	\$ 2,200	\$ 3,000	\$ 3,000	\$ 150		\$ 600		\$47,456
\$ (28,248)	\$ (50,666)	\$ (70,203)	\$ (13,065)	\$ (68,845)	\$ (60,478)	\$ (40,382)	\$ (84,761)	\$ (127,679)		\$ -		-\$603,099
\$ 8,000	\$ 3,960	\$ 11,000	\$ 2,500	\$ 2,000	\$ 20,050	\$ 2,000	\$ 7,000	\$ 124,100		\$ 140,600		\$632,793
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,500		\$ 2,500		\$218,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$0
\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,900		\$ 5,525		\$310,675
\$ 3,000	\$ 36,039	\$ -		\$ -	\$ -	\$ -				\$ -		\$95,785
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -		\$0
\$ 7,500												\$19,979
\$ -	\$ 10,298	\$ 136,281	\$ -	\$ -	\$ 2,800	\$ 500	\$ 500	\$ 197,325	\$ -	\$ 123,507		\$549,433
\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -				\$0
\$ -	\$ 380	\$ -	\$ 3,700	\$ 5,500	\$ 11,375	\$ 600	\$ 2,000	\$ 500		\$ 200		\$29,649
\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 7,500	\$ -		\$ -	\$ 81,607	\$89,107
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 384,800	\$384,800
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$0
\$ 13,852	\$ 11,716	\$ 224,114	\$ 44,635	\$ (54,362)	\$ 14,300	\$ (27,767)	\$ 12,090	\$ 1,413,794	\$ 50,806	\$ 337,868	\$ 466,407	\$5,088,514
\$218,752	\$416,353	\$612,972	\$58,165	\$302,453	\$1,181,189	\$161,573	\$442,313	\$2,264,463	\$50,806	\$673,988	\$466,407	\$24,673,236

SCHOOL DISTRICT SALARIES	PRE SCHOOL (added in WRS & OQS)	DBS ELEMENTARY	WRS ELEMENTARY	OQS ELEMENTARY	HARTFORD			TOTAL SCHOOL PROPOSED EXPENSE		
					MEMORIAL MIDDLE SCHOOL	HARTFORD HIGH SCHOOL	HARTFORD DISTRICT EXPENSE			
ADMINISTRATORS' SALARIES	111	0	91,381	93,379	96,849	202,172	339,166	644,375	1,467,322	
TEACHERS' SALARIES	112	327,327	1,726,538	1,360,897	1,235,682	2,150,382	3,084,037	715,009	10,272,545	
OT / PT RELATED SERVICE	113	91,231	61,482	54,460	26,671	41,267	10,657	0	194,537	
SECRETARIES' SALARIES	114	0	27,678	42,629	37,313	63,664	88,106	84,648	344,038	
PARAS' SALARIES	115	65,810	275,862	191,513	242,335	163,166	159,603	115,790	1,148,269	
COACHES' SALARIES	116	0	0	0	0	55,649	167,860	0	223,509	
BUS DRIVERS'SALARIES	117	0	1,500	1,254	0	3,100	3,139	272,146	281,139	
FISCAL SERVICES	118	0	0	0	0	13,361	31,650	113,761	158,772	
CUSTODIANS' SALARIES	119	0	38,334	28,995	41,933	29,973	176,964	148,971	465,170	
SUBSTITUTES' SALARIES	120	0	0	0	0	0	0	152,600	152,600	
DISTRICT OFFICERS' SALARIES	121	0	0	0	0	0	0	12,500	12,500	
TOTAL SCHOOL DISTRICT SALARIES		484,368	2,222,775	1,773,127	1,680,783	2,722,734	4,061,182	2,259,800	14,720,401	
TOTAL SALARIES AS % OF BUDGET		83%	68%	68%	68%	67%	56%	45%	60%	
NSURANCE / RETIREMENT BENEFITS										
HEALTH INSURANCE	210	33,919	520,925	365,074	343,016	547,869	892,442	359,803	3,029,129	
FICA DISTRICT	220	28,747	171,574	137,176	129,714	207,074	310,300	161,120	1,116,958	
LIFE INSURANCE	230	1,454	2,436	1,853	1,859	2,620	3,675	2,639	15,082	
DISABILITY INSURANCE	231	0	5,717	4,562	4,367	6,906	10,048	4,038	35,638	
RETIREMENT (STATE)	240	0	5,973	5,940	6,586	12,536	18,731	57,375	107,141	
WORKER COMPENSATION INSURANCE	250	1,905	15,606	12,361	12,436	17,973	34,056	33,171	125,603	
UNEMPLOYMENT INSURANCE	260	0	0	0	0	0	0	23,400	23,400	
EDUCATION REIMBURSEMENT	270	0	4,608	3,072	3,072	4,618	16,316	135,072	166,758	
DENTAL INSURANCE	280	5,803	42,746	28,996	29,347	48,196	69,525	21,222	240,032	
FLEX BENEFITS PLAN	290	0	0	0	0	0	0	4,580	4,580	
TOTAL BENEFITS COST		71,828	769,585	559,034	530,397	847,792	1,355,093	802,420	4,864,321	
BENEFITS AS % OF BUDGET		12%	23%	21%	21%	21%	19%	16%	20%	
TOTAL OTHER EXPENSE										
CONTRACTED SERVICES	310-390	2,824	7,100	3,200	0	14,284	42,157	328,433	395,174	
TRANSPORTATION OF STUDENTS	519	0	1,000	0	0	0	2,000	8,448	11,448	
TELEPHONE	530	0	2,149	1,949	2,310	4,272	8,634	74,517	93,831	

HARTFORD FY 2014 BUDGET by SCHOOL(FUNCTION)

BUDGET SUMMARY BY FUNCTION	FUNCTION NUMBER	HARTFORD							HARTFORD DISTRICT EXPENSE	HARTFORD PROPOSED FY 2014 BUDGET
		DBS ELEMENTARY	WRS ELEMENTARY	QOS ELEMENTARY	MEMORIAL MIDDLE SCHOOL	HARTFORD HIGH SCHOOL	HARTFORD MIDDLE SCHOOL	HARTFORD HIGH SCHOOL		
GENERAL EDUCATION TOTAL	1100	\$ 1,639,623	\$ 1,282,875	\$ 1,191,041	\$ 2,113,504	\$ 4,055,423	\$ 331,533	\$ 10,613,999		
SPECIAL EDUCATION	1200	\$ 697,297	\$ 424,519	\$ 533,390	\$ 681,579	\$ 578,170	\$ 1,439,728	\$ 4,354,683		
ATHLETICS & ACTIVITIES	1400	\$ -	\$ -	\$ -	\$ 89,874	\$ 488,651	\$ -	\$ 578,525		
SCHOOL COUNSELOR	2120	\$ 112,679	\$ 94,407	\$ 57,300	\$ 147,537	\$ 526,858	\$ (17,782)	\$ 920,999		
NURSE SERVICES	2130	\$ 89,996	\$ 61,253	\$ 52,242	\$ 78,840	\$ 77,340	\$ (7,570)	\$ 352,101		
PSYCHOLOGICAL SERVICES	2140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,224	\$ 112,224		
SPEECH SERVICES	2150	\$ 119,603	\$ 123,957	\$ 64,681	\$ 30,782	\$ 21,746	\$ 277,757	\$ 638,526		
OCCUPATIONAL SERVICES	2160	\$ 50,849	\$ 40,991	\$ -	\$ 37,513	\$ 7,929	\$ 23,686	\$ 160,968		
PHYSICAL THERAPY SERVICES	2190	\$ 18,077	\$ 18,077	\$ 28,921	\$ 7,231	\$ 3,609	\$ 6,912	\$ 82,827		
STAFF DEVELOPMENT	2210	\$ 7,100	\$ -	\$ -	\$ -	\$ 5,000	\$ 206,652	\$ 218,752		
MEDIA LIBRARY SERVICES	2220	\$ 88,208	\$ 93,120	\$ 87,722	\$ 92,638	\$ 105,331	\$ (50,666)	\$ 416,353		
TECHNOLOGY SERVICES	2221	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 577,972	\$ 612,972		
SCHOOL BOARD EXPENSE	2310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,165	\$ 58,165		
SUPERINTENDENT'S OFFICE	2320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,453	\$ 302,453		
PRINCIPALS' OFFICES	2410	\$ 181,101	\$ 188,708	\$ 186,243	\$ 342,093	\$ 315,669	\$ (32,625)	\$ 1,181,189		
SPECIAL EDUCATION ADMINISTRATION	2420				\$ -	\$ -	\$ 161,573	\$ 161,573		
FISCAL SERVICES	2520				\$ 14,515	\$ 54,856	\$ 372,942	\$ 442,313		
OPERATION OF SCHOOL BUILDING	2620	\$ 246,266	\$ 253,943	\$ 244,489	\$ 304,212	\$ 704,414	\$ 532,514	\$ 2,285,838		
SECURITY SERVICES	2670				\$ -		\$ 50,806	\$ 50,806		
TRANSPORT OF STUDENTS	2700	\$ 2,705	\$ 1,425	\$ -	\$ 3,523	\$ 5,567	\$ 648,343	\$ 661,563		
DEBT SERVICE	5100	\$ 29,992	\$ 29,992	\$ 30,901	\$ 101,327	\$ 274,195	\$ -	\$ 466,407		
PROPOSED FY2014 GENERAL FUND BUDGET		\$ 3,283,496	\$ 2,613,267	\$ 2,476,930	\$ 4,045,168	\$ 7,259,758	\$ 4,994,617	\$ 24,673,236		

**HARTFORD SCHOOL DISTRICT
FEDERAL GRANT FUNDS**

TITLE 1	Reading and Math Support	\$ 570,221
TITLE 2A	Staff Development	\$ 193,756
IDEA B	Special Ed Support	\$ 347,223
Medicaid	Ed Support for lower income	\$ 206,030
EPSDT	Health Related Support	<u>\$ 61,750</u>
Total Federal Grant Funding		\$ 1,378,980



**FY 2014 Proposed Budget Tax Effect
The State Educational Tax Rate**

The Key Factors that effect School Educational tax Rate Are:

	<u>Change</u>	<u>Amount</u>	<u>Tax Rate Effect</u>
1 ED Spending	Increased	\$ 1,064,646	\$ 0.0746
Student Enrollment			
2 (Equalized Pupils)	Decreased	-3.0	\$ 0.0026
3 State Base Amount	Increased	\$ 192	\$(0.0284)
Housing Market (CLA)			
4 Common Level of Appraisal)	Increased	6.0%	\$(0.0831)
5 Statewide Homestead Tax Rate	Increased	\$ 0.03	<u>\$ 0.0443</u>
Tax Change of the Proposed Budget			\$ 0.0100
	FY 2013	FY 2014	
Actual Homestead Tax Rate Per \$100 of Assessed Value	\$ 1.320	\$ 1.330	\$ 0.010



HARTFORD AREA CAREER and TECHNICAL CENTER -EXPENSE BUDGET

BUDGET SUMMARY BY OBJECT	OBJECT	FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED	increase (decrease)
SCHOOL DISTRICT SALARIES					
ADMINISTRATORS' SALARIES	111	\$ 153,262	\$ 184,356	\$ 184,760	404
TEACHERS' SALARIES	112	\$ 1,089,578	\$ 1,107,589	\$ 1,172,833	65,244
OT / PT RELATED SERVICE	113	\$ -	\$ -	\$ -	0
SECRETARIES' SALARIES	114	\$ -	\$ 28,737	\$ 29,466	729
PARAS' SALARIES	115	\$ 111,826	\$ 76,156	\$ 115,624	39,468
COACHES' SALARIES	116	\$ -	\$ -	\$ -	0
BUS DRIVERS' SALARIES	117	\$ 23,127	\$ 22,000	\$ 2,000	-20,000
FISCAL SERVICES	118	\$ 34,752	\$ 34,937	\$ 35,818	881
CUSTODIANS' SALARIES	119	\$ 29,188	\$ 28,302	\$ 28,995	693
SUBSTITUTES' SALARIES	120	\$ 14,964	\$ -	\$ 8,000	8,000
TOTAL SCHOOL DISTRICT SALARIES		1,456,697	1,482,077	1,577,496	95,419
TOTAL SALARIES AS % OF BUDGET		52.9%	52.2%	51.3%	
INSURANCE / RETIREMENT BENEFITS					
HEALTH INSURANCE	210	\$ 277,156	\$ 252,900	\$ 334,447	81,547
FICA DISTRICT	220	\$ 106,846	\$ 121,259	\$ 120,680	-579
LIFE INSURANCE	230	\$ 5,413	\$ 6,895	\$ 1,553	-5,342
DISABILITY INSURANCE	231	\$ -	\$ -	\$ 4,025	4,025
RETIREMENT	240	\$ 15,044	\$ 15,900	\$ 15,158	-742
WORKER COMP	250	\$ 6,754	\$ 7,531	\$ 11,092	3,561
UNEMPLOYMENT INSURANCE	260	\$ 5,287	\$ 12,000	\$ 12,000	0
STAFF DEVELOPMENT	270	\$ 13,975	\$ 14,967	\$ 8,200	-6,767
DENTAL INSURANCE	280	\$ 21,877	\$ 23,083	\$ 26,416	3,333
BENEFITS COST		452,352	454,535	533,571	79,036
BENEFITS AS % OF BUDGET		16.4%	16.0%	17.4%	
TOTAL OTHER EXPENSE					
CONTRACTED SERVICES	320	\$ 725	\$ 7,710	\$ 34,360	26,650
TRANSPORTATION OF STUDENTS	519	\$ -	\$ -	\$ -	0
TELEPHONE	530	\$ 3,992	\$ 5,015	\$ 5,015	0
ADVERTISING	540	\$ 2,821	\$ 3,237	\$ 3,437	200
PRINTING	550	\$ -	\$ -	\$ -	0
TUITION	593	\$ 52,725	\$ 70,000	\$ -	-70,000
PERSONNEL TRAVEL	580	\$ 10,097	\$ 26,240	\$ 24,375	-1,865
ALLOCATIONS from GENERAL FUNDS	592	\$ 330,795	\$ 336,512	\$ 282,664	-53,848
SUPPLIES	610	\$ 96,002	\$ 99,760	\$ 105,602	5,842
BOOKS	640	\$ 16,767	\$ 19,019	\$ 21,890	2,871
SOFTWARE	650	\$ -	\$ -	\$ -	0
EQUIPMENT	730	\$ 71,356	\$ 46,101	\$ 65,250	19,149
FURNITURE	737	\$ -	\$ -	\$ -	0
DUES & FEES	810	\$ 5,603	\$ 5,660	\$ 7,920	2,260
MISCELLANEOUS EXPENSE	890	\$ -	\$ 11,000	\$ -	-11,000
TOTAL OTHER EXPENSE		590,883	630,254	550,513	-79,741
TOTAL OTHER AS % OF BUDGET		21.5%	22.2%	17.9%	
TOTAL BUILDING EXPENSE					
SEWER & WATER	411	\$ -	\$ -	\$ -	0
TRASH REMOVAL	421	\$ -	\$ -	\$ -	0
SNOW PLOWING/SANDING	422	\$ -	\$ -	\$ -	0
CONTRACT SERVICES - FACILITIES	420	\$ 13,429	\$ -	\$ 19,100	19,100
SPECIFIC REPAIRS	430	\$ 79,751	\$ 59,129	\$ 68,228	9,099
CONTRACT SERVICES - FACILITIES	431	\$ -	\$ -	\$ -	0
RENT / LEASE	440	\$ -	\$ -	\$ -	0
PROPERTY & LIABILITY INSURANCE	520	\$ -	\$ -	\$ -	0
ELECTRICAL ENERGY	622	\$ 25,405	\$ 80,000	\$ 75,000	-5,000
LP GAS	623	\$ -	\$ -	\$ -	0
HEATING FUEL OIL	624	\$ 75,555	\$ 75,000	\$ 70,000	-5,000
DIESEL/GAS	626	\$ -	\$ -	\$ -	0
INTEREST	830	\$ 14,957	\$ 12,282	\$ 54,850	42,568
PRINCIPAL	910	\$ 45,200	\$ 45,200	\$ 125,200	80,000
TOTAL BUILDING EXPENSE		254,297	271,611	412,378	140,767
TOTAL BLD. EXP. AS % OF BUDGET		9.2%	9.6%	13.4%	
TOTAL HACTC GENERAL FUND BUDGET		2,754,229	2,838,477	3,073,958	235,481
TOTAL FEDERAL PERKINS GRANT		189,267	198,235	198,000	0
TOTAL HACTC PROPOSED BUDGET		2,943,496	3,036,712	3,271,958	235,481

FY14 Hartford Area Career Technical Center Revenue Budget

TOWN OF HARTFORD SCHOOL DISTRICT				
FY14 Hartford Area Career & Technical Center Revenue	FY 2012 Actual Revenue	FY 2013 Approved Revenue	FY 2014 Proposed Revenues	FY 2014 Increase (Decrease)
LOCAL REVENUES				Tuition .87% * Base
TUITION				Tuition Reduction
01-1351-4302-11-30-0300 HACTC Tuition Student	1,010			
01-1351-4302-11-30-0300 HACTC Hartford District Tuition			249,739.49	249,739
01-1352-4302-11-30-0300 HACTC Tuition In State	278,773	210,238	224,680.06	14,442
01-1353-4302-11-30-0300 HACTC Tuition Out Of State	<u>922,590</u>	<u>1,134,000</u>	<u>1,083,933.62</u>	<u>(50,066)</u>
	1,202,373	1,344,238	1,558,353	214,115
SPECIAL ED				
01-1941-4302-11-30-0211 HACTC Excess Costs HARTFORD		59,256	55,248	(4,008)
01-1941-4302-11-30-0211 HACTC SPED Services VT other	239,044	54,698	59,852	5,154
01-1941-4302-11-30-0211 HACTC SPED Services NH		93,443	94,382	939
	<u>239,044</u>	<u>207,397</u>	<u>209,482</u>	<u>2,085</u>
TOTAL LOCAL REVENUES	1,441,417	1,551,635	1,767,835	216,200
STATE REVENUES				
01-3113-4302-11-30-0300 HACTC State Support Grant	820,083	802,000	817,875	15,875
01-3305-4302-11-30-0300 HACTC Tuition Reduction (DEC.10 &	329,887	322,000	329,030	7,030
01-3309-4302-11-30-0300 HACTC Coop Salary Assistance	26,362	26,362	11,319	(15,043)
01-3310-4302-11-30-0300 HACTC Guidance Salary (50%) Assis	38,026	38,026	46,057	8,032
01-3312-4302-11-30-0300 HACTC Director Salary & Ben.(50%)	88,767	88,767	54,819	(33,948)
01-3312-4302-11-30-0300 HACTC Assistant Director Salary & Ben.(35%) Assistance			37,342	37,342
01-3313-4302-11-30-0300 HACTC Adult Ed Salary Assistance	9,687	9,687	9,681	(6)
Total Vermont State Funding	1,312,812	1,286,842	1,306,123	19,282
TOTAL REVENUES	2,754,229	2,838,477	3,073,958	235,482
03-3303-4302-11-00-0600 Adult Formula 3303TO930601 Grant	4,453			
State of Vermont Grant				
03-3330-4302-11-30-0300 HACTC Equipment	27,973	28,235	28,000	(235)
FEDERAL REVENUES				
01-4318-4302-11-30-0300 HACTC Perkins NH	68,457	80,000	80,000	0
01-4318-4302-11-30-0300 HACTC Perkins VT	<u>88,384</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
	189,267	198,235	198,000	0
TOTAL REVENUES ALL FUNDING SOURCES	2,943,496	3,036,712	3,271,958	235,482

FY2014 Hartford Autism Regional Program Collaborative Object Summary Expenditure Budget

BUDGET EXPENDITURES SUMMARY BY	OBJECT	FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED	FY 2014 increase (decrease)
SCHOOL DISTRICT SALARIES					
ADMINISTRATORS' SALARIES	111	0	0	0	0
TEACHERS' SALARIES	112	267,512	260,414	313,501	53,087
OT / PT RELATED SERVICE SALARIES	113	44,500	42,858	42,911	53
SECRETARIES' SALARIES	114	0	0	7,775	7,775
PARAS' SALARIES	115	239,282	202,872	196,279	-6,593
COACHES' SALARIES	116	0	0	0	0
BUS DRIVERS'SALARIES	117	0	0	0	0
CUSTODIANS' SALARIES	119	0	0	0	0
DISTRICT OFFICERS' SALARIES	121	0	0	0	0
SUBSTITUTES' SALARIES	122	0	2,000	2,000	0
TOTAL SCHOOL DISTRICT SALARIES		551,294	508,144	562,466	54,322
TOTAL SALARIES AS % OF BUDGET		65%	59%	60%	
INSURANCE / RETIREMENT BENEFITS					
HEALTH INSURANCE	210	68,895	108,719	103,232	-5,487
FICA DISTRICT	220	37,061	38,874	42,875	4,001
LIFE INSURANCE	230	2,179	2,200	652	-1,548
DISABILITY INSURANCE	231	0	0	1,385	1,385
RETIREMENT	240	0	0	0	0
WORKER COMPENSATION INSURANCE	250	1,763	3,389	3,363	-26
UNEMPLOYMENT INSURANCE	260	0	0	0	0
EDUCATION REIMBURSEMENT	270	0	0	0	0
DENTAL INSURANCE	280	7,734	7,891	8,401	510
TOTAL BENEFITS COST		117,632	161,073	159,908	-1,165
BENEFITS AS % OF BUDGET		14%	19%	17%	
TOTAL OTHER EXPENSE					
CONTRACTED SERVICES	310-390	249	9,847	9,847	0
TRANSPORTATION OF STUDENTS	510	0	8,240	8,240	0
TELEPHONE	530	2,850	3,345	3,345	0
POSTAGE	534	0	0	0	0
ADVERTISING	540	107	276	276	0
PRINTING	550	0	0	0	0
PERSONNEL TRAVEL	580	6,006	5,820	5,820	0
ALLOCATIONS from GENERAL FUNDS	592	70,778	79,661	74,897	-4,764
SUPPLIES	610	5,561	9,470	9,470	0
BOOKS - PERIODICALS	641	0	0	0	0
SOFTWARE	650	0	0	0	0
EQUIPMENT	730	3,277	4,222	4,222	0
FURNITURE	737	0	0	0	0
DUES & FEES	810	2,987	3,500	3,500	0
TRANSFERS TO-Food Service & Federal Grant Fun	930	0	0	0	0
TOTAL OTHER EXPENSE		91,815	124,381	119,617	-4,764
TOTAL OTHER AS % OF BUDGET		11%	14%	13%	
TOTAL BUILDING EXPENSE					
SEWER & WATER	411	0	0	0	0
TRASH REMOVAL	421	0	0	0	0
SNOW REMOVAL/SANDING	422	0	0	0	0
SPECIFIC REPAIRS	430	461	2,854	3,353	499
CONTRACT SERVICES - FACILITIES	420	10,336	8,240	10,500	2,260
RENTAL / LEASE	440	77,394	61,763	77,400	15,637
PROPERTY & LIABILITY INSURANCE	520	302	552	552	0
ELECTRICAL ENERGY	622	0	0	0	0
LP GAS	623	0	0	0	0
HEATING FUEL OIL	624	0	0	0	0
DIESEL/GAS	626	0	0	0	0
INTEREST	830	0	0	0	0
PRINCIPAL	910	0	0	0	0
TOTAL BUILDING EXPENSE		88,493	73,409	91,805	18,396
TOTAL BLD. EXP. AS % OF BUDGET		10%	8%	10%	
TOTAL GENERAL FUND BUDGET		849,234	867,007	933,796	66,789

Hartford Autism Regional Program FY2014 Revenue Budget

TOWN OF HARTFORD SCHOOL DISTRICT		FY12	FY13	FY14	FY14	
FY14 HARP - TUITION		Actual Revenue	Approved Revenue	Proposed Revenues	Increase (Decrease)	Number of Students
LOCAL REVENUES						\$58,362.25
21-1351-4302-01-00-0211 HARP Tuition Student	Tuition - Student					
21-1352-4302-01-00-0211 HARP Tuition Hartford	Tuition - Hartford	185,851	185,851	175,086.75	(10,764)	3
21-1352-4302-01-00-0211 HARP Tuition VT In State	Tuition - VT LEA	387,049	404,822	291,811.25	(113,011)	5
21-1353-4302-01-00-0211 HARP Tuition Out Of State	Tuition - NH LEA	276,334	276,334	466,898.00	190,564	<u>8</u>
Total HARP Tuition		849,234	867,007	933,796	66,789	16.00

The Hartford Autism Regional Program (HARP) is in its 8th year of providing comprehensive behavioral and educational services, including Speech, Occupational and Physical therapy for students across the Autism Spectrum. HARP is a community based life skills program, providing students opportunities to master essential skills needed for optimal independence across all areas of their lives. HARP currently serves students from 11 Upper Valley school districts.

FY2014 Hartford Regional Alternative Program - RAP Collaborative Object Summary Expense Budget

BUDGET EXPENDITURES SUMMARY BY	OBJECT	FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED	FY 2014 increase (decrease)
SCHOOL DISTRICT SALARIES					
ADMINISTRATORS' SALARIES	111	0	0	0	0
TEACHERS' SALARIES	112	291,747	302,100	323,371	21,271
OT / PT RELATED SERVICE SALARIES	113	6,657	7,000	7,249	249
SECRETARIES' SALARIES	114	0	16,000	17,494	1,494
PARAS' SALARIES	115	64,370	48,000	48,310	310
BUS DRIVERS' SALARIES	117	7,585	0	0	0
CUSTODIANS' SALARIES	119	0	0	0	0
SUBSTITUTES' SALARIES	120	0	0	0	0
TOTAL SCHOOL DISTRICT SALARIES		370,359	373,100	396,424	23,324
TOTAL SALARIES AS % OF BUDGET		41%	43%	52%	
INSURANCE / RETIREMENT BENEFITS					
HEALTH INSURANCE	210	103,380	94,000	118,075	24,075
FICA DISTRICT	220	24,280	26,700	30,326	3,626
LIFE INSURANCE	230	1,560	800	445	-355
DISABILITY INSURANCE	230	15	300	1,008	708
RETIREMENT	240	0	0	0	0
WORKER COMPENSATION INSURANCE	250	97	1,890	2,378	488
UNEMPLOYMENT INSURANCE	260	0	0	0	0
EDUCATION REIMBURSEMENT	270	0	0	0	0
DENTAL INSURANCE	280	9,479	7,000	10,379	3,379
TOTAL BENEFITS COST		138,811	130,690	162,611	31,921
BENEFITS AS % OF BUDGET		15%	15%	21%	
TOTAL OTHER EXPENSE					
CONTRACTED SERVICES	300	227,044	278,043	6,663	-171,380
TRANSPORTATION OF STUDENTS	510	0	0	0	0
TELEPHONE	530	1,155	410	410	0
POSTAGE	534	0	0	0	0
ADVERTISING	540	370	1,128	1,128	0
PRINTING	550	0	0	0	0
PERSONNEL TRAVEL	580	1,296	2,745	2,745	0
ALLOCATIONS from GENERAL FUNDS	592	93,753	123,521	109,340	-14,181
SUPPLIES	610	6,041	6,106	6,106	0
BOOKS - PERIODICALS	641	0	0	0	0
SOFTWARE	650	0	0	0	0
EQUIPMENT	730	3,197	2,424	2,424	0
FURNITURE	737	0	0	0	0
DUES & FEES	810	1,516	1,828	1,828	0
TRANSFERS TO- Federal Grant Funds	930	0	0	0	0
TOTAL OTHER EXPENSE		334,372	416,205	130,644	-185,561
TOTAL OTHER AS % OF BUDGET		37%	37%	17%	
TOTAL BUILDING EXPENSE					
SEWER & WATER	411	1,086	434	434	0
TRASH REMOVAL	421	0	0	0	0
SNOW REMOVAL/SANDING	422	0	0	0	0
SPECIFIC REPAIRS	430	2,196	13,274	14,582	1,308
CONTRACT SERVICES - FACILITIES	420	8,680	7,857	8,240	383
RENTAL / LEASE	440	0	0	0	0
PROPERTY & LIABILITY INSURANCE	520	405	400	400	0
ELECTRICAL ENERGY	622	5,280	3,342	3,342	0
LP GAS	623	0	113	113	0
HEATING FUEL OIL	624	39,123	20,600	39,650	19,050
DIESEL/GAS	626	0	0	0	0
INTEREST	830	0	0	0	0
PRINCIPAL	910	0	0	0	0
TOTAL BUILDING EXPENSE		56,770	46,020	66,761	20,741
TOTAL BLD. EXP. AS % OF BUDGET		6%	5%	9%	
REGIONAL ALTERNATIVE PROGRAM BUDGET		900,312	966,015	756,440	-109,575

Regional Alternative Program FY2014 Revenue Budget

TOWN OF HARTFORD SCHOOL DISTRICT		FY12	FY13	FY14	FY14	
FY14 RAP - Elementary		Actual Revenue	Approved Revenue	Proposed Revenues	Increase (Decrease)	Number of Students
LOCAL REVENUES						\$36,851.77
21-1351-4302-07-13-0211	Tuition - Student					
21-1352-4302-07-13-0211	Tuition - Hartford	218,327	218,327	257,962.39	39,635	7
21-1352-4302-07-13-0211	Tuition - VT LEA	78,511	178,511	147,407.08	68,896	4
21-1353-4302-07-13-0211	Tuition - NH LEA	52,073	52,073	73,703.54	21,631	2
Total RAP Elementary Tuition		348,911	448,911	479,073.01	130,162	13.00
FY14 RAP Secondary		FY12 Actual Revenue	FY13 Approved Revenue	FY14 Proposed Revenues	FY14 Increase (Decrease)	Number of Students
LOCAL REVENUES						\$25,215.18
21-1351-4302-07-30-0211	Tuition - Student					
21-1352-4302-07-30-0211	Tuition - Hartford	327,490	284,969	126,075.90	(158,893)	5
21-1352-4302-07-30-0211	Tuition - VT LEA	145,802	154,026	100,860.72	(53,165)	4
21-1353-4302-07-30-0211	Tuition - NH LEA	<u>78,109</u>	<u>78,109</u>	<u>50,430.36</u>	<u>(27,679)</u>	<u>2</u>
Total RAP Secondary Tuition		551,401	517,104	277,366.98	(239,737)	11

Total RAP Tuition		900,312	966,015	756,440	(109,575)	24
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Established in 1996, The Regional Alternative Program at The Wilder School is an alternative program designed to meet the emotional and behavioral challenges of students in grades 1-12. Academic instruction is provided in a therapeutic milieu with individual, group, and family counseling for each student. The primary goal for each student is to successfully return to their mainstream school. The Regional Alternative Program at The Wilder School is a regional collaborative program and serves school districts throughout the Upper Valley.

FY2014 HARTFORD School District RRC (REGIONAL RESOURCE) Collaborative Object Summary Expense Budget

BUDGET EXPENDITURES SUMMARY BY	OBJECT	FY2012 ACTUAL	FY2013 APPROVED	FY2014 PROPOSED	FY 2014 increase (decrease)
SCHOOL DISTRICT SALARIES					
ADMINISTRATORS' SALARIES	111	0	0	0	0
TEACHERS' SALARIES	112	372,416	364,662	371,598	6,936
OT / PT RELATED SERVICE SALARIES	113	72,048	73,490	93,679	20,189
PARAS' SALARIES	115	128,477	110,397	182,682	72,285
SECRETARIES' SALARIES	114	0	0	0	0
COACHES' SALARIES	116	0	0	0	0
BUS DRIVERS' SALARIES	117	0	0	0	0
CUSTODIANS' SALARIES	119	0	0	0	0
DISTRICT OFFICERS' SALARIES	121	0	0	0	0
SUBSTITUTES' SALARIES	120	316	8,400	1,000	-7,400
TOTAL SCHOOL DISTRICT SALARIES		573,257	556,949	648,959	92,010
TOTAL SALARIES AS % OF BUDGET		65%	59%	60%	
INSURANCE / RETIREMENT BENEFITS					
HEALTH INSURANCE	210	105,600	106,613	136,047	29,434
FICA DISTRICT	220	39,984	42,607	44,118	1,511
LIFE INSURANCE	230	2,255	2,425	651	-1,774
DISABILITY INSURANCE	231	0	0	1,489	1,489
RETIREMENT	240	0	0	0	0
WORKER COMPENSATION INSURANCE	250	1,933	2,644	3,460	816
UNEMPLOYMENT INSURANCE	260	0	0	0	0
EDUCATION REIMBURSEMENT	270	0	0	0	0
DENTAL INSURANCE	280	9,215	8,041	10,094	2,053
TOTAL BENEFITS COST		158,987	162,330	195,859	33,529
BENEFITS AS % OF BUDGET		18%	17%	18%	
TOTAL OTHER EXPENSE					
CONTRACTED SERVICES	310-390	3,137	9,279	9,279	0
TRANSPORTATION OF STUDENTS	510	0	0	0	0
TELEPHONE	530	0	1,364	1,364	0
POSTAGE	534	0	0	0	0
ADVERTISING	540	165	655	655	0
PRINTING	550	0	0	0	0
SPECIAL ED. TUITION / ALTERNATIVE	561	0	0	0	0
PERSONNEL TRAVEL	580	2,095	3,395	3,395	0
ALLOCATIONS from GENERAL FUNDS	592	138,999	178,285	191,446	13,161
SUPPLIES	610	5,911	9,771	9,771	0
BOOKS - PERIODICALS	641	0	0	0	0
SOFTWARE	650	0	0	0	0
EQUIPMENT	730	1,711	13,639	13,639	0
FURNITURE	737	0	0	0	0
DUES & FEES	810	1,190	2,225	2,225	0
TRANSFERS TO-Federal Grant Funds	930	0	0	0	0
TOTAL OTHER EXPENSE		153,208	218,613	231,774	13,161
TOTAL OTHER AS % OF BUDGET		17%	23%	21%	
TOTAL BUILDING EXPENSE					
SEWER & WATER	411	0	0	0	0
TRASH REMOVAL	421	0	0	0	0
SNOW REMOVAL/SANDING	422	0	0	0	0
SPECIFIC REPAIRS	430	1,254	5,953	7,353	1,400
CONTRACT SERVICES - FACILITIES	431	0	0	0	0
RENTAL / LEASE	440	0	0	0	0
PROPERTY & LIABILITY INSURANCE	520	459	0	600	600
ELECTRICAL ENERGY	622	0	0	0	0
LP GAS	623	0	0	0	0
HEATING FUEL OIL	624	0	0	0	0
DIESEL/GAS	626	0	0	0	0
INTEREST	830	0	0	0	0
PRINCIPAL	910	0	0	0	0
TOTAL BUILDING EXPENSE		1,713	5,953	7,953	2,000
TOTAL BLD. EXP. AS % OF BUDGET		0%	1%	1%	
REGINAL RESOURCE COLLABORATIVE BUDGET		887,165	943,845	1,084,545	140,700

Regional Resource Program FY2014 Revenue Budget

TOWN OF HARTFORD SCHOOL DISTRICT	FY12	FY13	FY14	FY14	
FY14 Regional Resource Collaborative	Actual Revenue	Approved Revenue	Proposed Revenues	Increase (Decrease)	Number of Students
LOCAL REVENUES- TUITION					\$40,168.33
21-1351-4302-02-30-0211 Tuition - RRC Tuition Student Student					
21-1352-4302-02-30-0211 Tuition - RRC Tuition Hartford Hartford	289,694	475,038	522,188.29	47,150	13
21-1352-4302-02-30-0211 Tuition - RRC Tuition In State VT LEA	378,724	250,060	281,178.31	31,118	7
21-1353-4302-02-30-0211 Tuition - RRC Tuition Out Of State NH LEA	218,747	218,747	281,178.31	62,431	7
Total RRC Tuition	887,165	943,845	1,084,545	140,699	27.00

The Regional Resource Center is a collaborative program serving students with multiple disabilities within the Upper Valley. Students learn skills necessary to live and work independently in their community.

The program has both an academic and vocational component. The academic component of the program offers direct small group and individualized instruction in functional academic life skills both in the class setting and in the community. Vocationally, students work in teams developing employment readiness skills and independent living skills and participate in individual work experiences in the community. Students, families and the Regional Resource Center staff work together to implement goals and objectives that allow students to acquire skills to reach their maximum level of independence upon graduation to adulthood.

HARTFORD BOND AMORTIZATION SCHEDULE

	1992 Bond			1993 Bond			1996 Bond			2012 Bond			All Bonds		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY 2013	250,000	2,494	252,494	110,000	9,349	119,349	200,000	54,347	254,347		95,217	95,217	560,000	161,407	721,407
FY 2014	(22,231)	(22,231)	(22,231)	110,000	3,116	113,116	200,000	42,411	242,411	200,000	113,162	313,162	510,000	136,458	646,458
FY 2015		(15,922)	(15,922)				200,000	18,421	218,421	200,000	110,796	310,796	400,000	113,295	513,295
FY 2016		(9,021)	(9,021)				200,000	6,454	206,454	200,000	108,050	308,050	400,000	105,483	505,483
FY 2017		(13,307)	(13,307)				200,000	(5,549)	194,451	200,000	104,944	304,944	400,000	86,088	486,088
FY 2018		(12,379)	(12,379)					0	0	200,000	101,458	301,458	200,000	89,079	289,079
FY 2019		(3,220)	(3,220)					0	0	200,000	97,422	297,422	200,000	94,202	294,202
FY 2020								0	0	200,000	92,846	292,846	200,000	92,846	292,846
FY 2021								0	0	200,000	87,770	287,770	200,000	87,770	287,770
FY 2022										200,000	82,224	282,224	200,000	82,224	282,224
FY 2023										200,000	76,348	276,348	200,000	76,348	276,348
FY 2024										200,000	70,182	270,182	200,000	70,182	270,182
FY 2025										200,000	63,716	263,716	200,000	63,716	263,716
FY 2026										200,000	56,980	256,980	200,000	56,980	256,980
FY 2027										200,000	49,654	249,654	200,000	49,654	249,654
FY 2028										200,000	41,788	241,788	200,000	41,788	241,788
FY 2029										200,000	34,452	234,452	200,000	34,452	234,452
FY 2030										200,000	27,066	227,066	200,000	27,066	227,066
FY 2031										200,000	19,270	219,270	200,000	19,270	219,270
FY 2032										200,000	11,654	211,654	200,000	11,654	211,654
FY 2033										200,000	3,908	203,908	200,000	3,908	203,908
BALANCE	250,000	(73,586)	176,414	220,000	12,465	232,465	1,000,000	116,084	1,116,084	4,000,000	1,448,907	5,448,907	5,470,000	1,503,870	6,973,870

Hartford School District

SCHOLARSHIP FUNDS

Cash Balance as of June 30, 2012

SCHOLARSHIP FUND	Balance June 30, 2011	Deposits	Interest Earned	Disburse ments	Balance June 30, 2012
Margaret Wiggin Fund	1,020		1		1,021
Hartland Dam Fund	328		0		328
Maxfield/Russtown Land	1,423		0		1,423
Winsor Brown Land	886		0		886
ABC Scholarship Fund	12,870		7		12,877
Walsh Carey Scholarship Fund	4,744		3	4,000	747
Lawrence Music Lab Grant Fund	20,846		11		20,857
Bailey Scholarship Fund	274		0	274	0
Fred & Alma Bradley Scholarship Fund	102,262		226		102,488
Fannie Shepherd Scholarship Fund	89,689		848		90,537
TOTAL	\$ 234,342	\$ -	\$ 1,097	\$ 4,274	\$ 231,164

RESERVE FUNDS

Cash Balance as of June 30, 2012

RESERVE FUND (per 24 VSA §2804)	Balance June 30, 2011	Transfer from General Fund	Interest Earned	Transfer to General Fund	Balance June 30, 2012
Construction Reserve Fund	142,274	4,677	78		147,028
Food Service Reserve Fund	58,649		31		58,680
Fuel Reserve Fund	51,346		27		51,373
Staff Development Reserve Fund	71,643		38		71,681
Systems Repair Reserve Fund	25,977		10	9,350	16,637
Technology Reserve Fund	116,237		63		116,300
Vehicle Replacement Reserve Fund	13,311		7		13,318
TOTAL	\$ 479,437	\$ 4,677	\$ 254	\$ 9,350	\$ 475,017

District: **Hartford**
County: **Windsor**

T093
Hartford

Enter your choice for FY14 base education amount. See note at bottom of page. **8,915**
Enter your choice for estimated homestead base rate for FY2014. See note at bottom of page. **0.92**

Expenditures		FY2011	FY2012	FY2013	FY2014	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$30,815,901	\$30,811,229	\$29,197,981	\$32,175,975	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-	3.
4.	Act 68 locally adopted or warned budget	\$30,815,901	\$30,811,229	\$29,197,981	\$32,175,975	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit reduction if not included in expenditure budget	-	-	-	-	6.
7.	Gross Act 68 Budget	\$30,815,901	\$30,811,229	\$29,197,981	\$32,175,975	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (if included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$10,977,000	\$11,410,250	\$10,428,268	\$12,341,617	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	-	NA	NA	12.
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-	13.
14.	Total local revenues	\$10,977,000	\$11,410,250	\$10,428,268	\$12,341,617	14.
15.	Education Spending	\$19,838,901	\$19,400,979	\$18,769,713	\$19,834,358	15.
16.	Equalized Pupils (Act 130 count is by school district)	1,536.45	1,506.43	1,510.31	1,507.31	16.
Education Spending per Equalized Pupil						
17.		\$12,912.17	\$12,878.78	\$12,427.72	\$13,159	17.
18.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$446.70	\$442.34	\$521.68	-	18.
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	\$2.03	\$1.11	\$0.37	-	19.
20.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-	20.
21.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	21.
22.	minus Estimated costs of new students after census period	NA	-	-	-	22.
23.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	NA	NA	-	23.
24.	minus Less planning costs for merger of small schools	-	-	-	-	24.
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,549	threshold = \$14,733	threshold = \$14,841	threshold = \$15,456	25.
26.	Per pupil figure used for calculating District Adjustment	\$12,912	\$12,879	\$12,428	\$13,159	26.
27.	District spending adjustment (minimum of 100%) (\$13,159 / \$8,915)	151.126% <small>based on \$8,544</small>	150.735% <small>based on \$8,544</small>	142.471% <small>based on \$8,723</small>	147.603% <small>based on \$8,915</small>	27.
Prorating the local tax rate						
28.	Anticipated district equalized homestead tax rate to be prorated (147.603% x \$0.92)	\$1,2997 <small>based on \$0.86</small>	\$1,3114 <small>based on \$0.87</small>	\$1,2680 <small>based on \$0.89</small>	\$1,3579 <small>based on \$0.920</small>	28.
29.	Percent of Hartford equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.00%	29.
30.	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.36)	\$1,2997	\$1,3114	\$1,2680	\$1,3579	30.
31.	Common Level of Appraisal (CLA)	95.50%	94.22%	96.37%	102.38%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$1,358 / 102.38%)	\$1,3609 <small>based on \$0.860</small>	\$1,3918 <small>based on \$0.87</small>	\$1,3158 <small>based on \$0.89</small>	\$1,3263 <small>based on \$0.92</small>	32.
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
33.	Anticipated income cap percent to be prorated (147.603% x 1.80%)	2.72% <small>based on 1.80%</small>	2.71% <small>based on 1.80%</small>	2.56% <small>based on 1.80%</small>	2.66% <small>based on 1.80%</small>	33.
34.	Portion of district income cap percent applied by State (100.000% x 2.66%)	2.72% <small>based on 1.80%</small>	2.71% <small>based on 1.80%</small>	2.56% <small>based on 1.80%</small>	2.66% <small>based on 1.80%</small>	34.
35.	Percent of equalized pupils at union 1	-	-	-	-	35.
36.		-	-	-	-	36.

- Following current statute, the base education amount would be \$9,151. That would require base education tax rates of \$0.94 and \$1.43. The tax commissioner has suggested allowing one year of inflation, resulting in a base amount of \$8,915 and base tax rates of \$0.92 and \$1.41. The administration also has stated that tax rates could remain flat at \$0.89 and \$1.38 if statewide education spending is level and the base education amount is set at \$8,915. Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.80%.

**Comparative Data for Cost-Effectiveness
16 V.S.A. § 165(a)(2)(K)**

School: Dothan Brook School
S.U.: Hartford S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2012 School Level Data

Cohort Description: Elementary school, enrollment ≥ 200 but <300
(41 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
20 out of 41

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Porters Point School	K - 2	243	18.05	1.00	13.46	243.00	18.05
	Enosburg Falls Elementary School	PK - 5	244	21.60	1.00	11.30	244.00	21.60
	Richford Elementary School	PK - 6	245	16.00	1.00	15.31	245.00	16.00
	Dothan Brook School	K - 5	247	27.50	1.50	8.98	164.67	18.33
< - Larger	Hyde Park Elementary School	PK - 6	249	22.80	1.00	10.92	249.00	22.80
	Chamberlin School	K - 5	252	26.10	1.00	9.66	252.00	26.10
	East Montpelier Elementary School	PK - 6	254	20.34	1.80	12.49	141.11	11.30
Averaged SCHOOL cohort data			247.05	21.28	1.08	11.61	229.68	19.79

School District: Hartford
LEA ID: T093

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Doing so makes districts more comparable to each other.

FY2011 School District Data

Cohort Description: K - 12 school district
(33 school districts in cohort)

Grades offered in School District Student FTE enrolled in school district Current expenditures per student FTE **EXCLUDING** special education costs

Cohort Rank by FTE
(1 is largest)
6 out of 33

School district data (local, union, or joint district)

Smaller ->	Montpelier	K-12	888.00	\$13,144
	Morristown	K-12	916.73	\$10,047
	Springfield	K-12	1,308.17	\$14,136
	Hartford	PK-12	1,574.74	\$12,412
< - Larger	Milton	PK-12	1,636.12	\$10,914
	Colchester	K-12	2,126.28	\$11,233
	Rutland City	K-12	2,323.31	\$12,494
Averaged SCHOOL DISTRICT cohort data			797.21	\$12,511

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2013 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T249 Winooski ID	PK-12	938.70	11,572.61	1.1807	1.1807	98.91%	1.1937
	T129 Montpelier	K-12	975.39	12,799.63	1.3059	1.3059	99.62%	1.3109
	T193 Springfield	K-12	1,373.85	15,503.51	1.5818	1.5818	105.43%	1.5003
	T093 Hartford	PK-12	1,510.31	12,427.72	1.2680	1.2680	96.37%	1.3158
< - Larger	T126 Milton	PK-12	1,701.47	11,933.25	1.2175	1.2175	104.41%	1.1661
	T050 Colchester	K-12	2,137.36	12,043.41	1.2288	1.2288	97.98%	1.2541
	T173 Rutland City	K-12	2,276.85	11,988.12	1.2231	1.2231	87.25%	1.4018

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

**Comparative Data for Cost-Effectiveness
16 V.S.A. § 165(a)(2)(K)**

School: White River School
S.U.: Hartford S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2012 School Level Data

Cohort Description: Elementary school, enrollment ≥ 200 but <300
(41 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
28 out of 41

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Union Memorial School	K - 2	220	16.85	1.00	13.06	220.00	16.85
	Westminster Schools	PK - 6	223	21.50	1.00	10.37	223.00	21.50
	Johnson Elementary School	PK - 6	231	22.40	1.80	10.31	128.33	12.44
	White River School	PK - 5	234	22.30	1.00	10.49	234.00	22.30
<- Larger	Hiawatha School	PK - 3	239	19.50	1.00	12.26	239.00	19.50
	Williamstown Elementary School	PK - 5	239	18.40	1.00	12.99	239.00	18.40
	Rutland Northeast Primary School	PK - 2	241	23.50	1.00	10.26	241.00	23.50
Averaged SCHOOL cohort data			247.05	21.28	1.08	11.61	229.68	19.79

School District: Hartford
LEA ID: T093

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Doing so makes districts more comparable to each other.

FY2011 School District Data

Cohort Description: K - 12 school district
(33 school districts in cohort)

Grades offered in School District Student FTE enrolled in school district Current expenditures per student FTE **EXCLUDING** special education costs

Cohort Rank by FTE
(1 is largest)
6 out of 33

School district data (local, union, or joint district)

Smaller ->	Montpelier	K-12	888.00	\$13,144
	Morristown	K-12	916.73	\$10,047
	Springfield	K-12	1,308.17	\$14,136
	Hartford	PK-12	1,574.74	\$12,412
<- Larger	Milton	PK-12	1,636.12	\$10,914
	Colchester	K-12	2,126.28	\$11,233
	Rutland City	K-12	2,323.31	\$12,494
Averaged SCHOOL DISTRICT cohort data			797.21	\$12,511

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2013 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T249 Winooski ID	PK-12	938.70	11,572.61	1.1807	1.1807	98.91%	1.1937
	T129 Montpelier	K-12	975.39	12,799.63	1.3059	1.3059	99.62%	1.3109
	T193 Springfield	K-12	1,373.85	15,503.51	1.5818	1.5818	105.43%	1.5003
	T093 Hartford	PK-12	1,510.31	12,427.72	1.2680	1.2680	96.37%	1.3158
<- Larger	T126 Milton	PK-12	1,701.47	11,933.25	1.2175	1.2175	104.41%	1.1661
	T050 Colchester	K-12	2,137.36	12,043.41	1.2288	1.2288	97.98%	1.2541
	T173 Rutland City	K-12	2,276.85	11,988.12	1.2231	1.2231	87.25%	1.4018

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

**Comparative Data for Cost-Effectiveness
16 V.S.A. § 165(a)(2)(K)**

School: Ottauquechee School
S.U.: Hartford S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2012 School Level Data

Cohort Description: Elementary school, enrollment ≥ 200 but <300
(41 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
36 out of 41

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Ferrisburgh Central School	K - 6	208	17.10	1.00	12.16	208.00	17.10
	Poultney Elementary School	PK - 6	209	17.90	1.00	11.68	209.00	17.90
	Clarendon Elementary School	PK - 6	210	21.80	1.00	9.63	210.00	21.80
	Ottauquechee School	PK - 5	210	20.50	1.00	10.24	210.00	20.50
< - Larger	Berlin Elementary School	PK - 6	214	20.10	1.00	10.65	214.00	20.10
	Shaftsbury Elementary School	K - 6	214	14.80	1.00	14.46	214.00	14.80
	Thomas Fleming School	4 - 5	216	16.70	1.00	12.93	216.00	16.70
Averaged SCHOOL cohort data			247.05	21.28	1.08	11.61	229.68	19.79

School District: Hartford
LEA ID: T093

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Doing so makes districts more comparable to each other.

FY2011 School District Data

Cohort Description: K - 12 school district
(33 school districts in cohort)

Grades offered in School District Student FTE enrolled in school district Current expenditures per student FTE **EXCLUDING** special education costs

Cohort Rank by FTE
(1 is largest)
6 out of 33

School district data (local, union, or joint district)

Smaller ->	Montpelier	K-12	888.00	\$13,144
	Morristown	K-12	916.73	\$10,047
	Springfield	K-12	1,308.17	\$14,136
	Hartford	PK-12	1,574.74	\$12,412
< - Larger	Milton	PK-12	1,636.12	\$10,914
	Colchester	K-12	2,126.28	\$11,233
	Rutland City	K-12	2,323.31	\$12,494
Averaged SCHOOL DISTRICT cohort data			797.21	\$12,511

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2013 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T249 Winooski ID	PK-12	938.70	11,572.61	1.1807	1.1807	98.91%	1.1937
	T129 Montpelier	K-12	975.39	12,799.63	1.3059	1.3059	99.62%	1.3109
	T193 Springfield	K-12	1,373.85	15,503.51	1.5818	1.5818	105.43%	1.5003
	T093 Hartford	PK-12	1,510.31	12,427.72	1.2680	1.2680	96.37%	1.3158
< - Larger	T126 Milton	PK-12	1,701.47	11,933.25	1.2175	1.2175	104.41%	1.1661
	T050 Colchester	K-12	2,137.36	12,043.41	1.2288	1.2288	97.98%	1.2541
	T173 Rutland City	K-12	2,276.85	11,988.12	1.2231	1.2231	87.25%	1.4018

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

**Comparative Data for Cost-Effectiveness
16 V.S.A. § 165(a)(2)(K)**

School: Hartford Memorial Middle School
S.U.: Hartford S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2012 School Level Data

Cohort Description: Middle school
(25 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
9 out of 25

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Riverside Middle School	6 - 8	304	29.50	1.70	10.31	178.82	17.35
	Rutland Middle School	7 - 8	306	30.77	2.00	9.94	153.00	15.39
	Albert D Lawton School	6 - 8	339	31.10	2.00	10.90	169.50	15.55
	Hartford Memorial Middle School	6 - 8	354	34.07	1.50	10.39	236.00	22.71
<- Larger	Camels Hump Middle USD #17	5 - 8	373	27.90	2.00	13.37	186.50	13.95
	Lyman C Hunt Middle School	6 - 8	381	39.50	2.00	9.65	190.50	19.75
	Edmunds Middle School	6 - 8	387	38.50	2.00	10.05	193.50	19.25
Averaged SCHOOL cohort data			315.08	28.89	1.70	10.91	185.25	16.99

School District: Hartford
LEA ID: T093

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Doing so makes districts more comparable to each other.

FY2011 School District Data

Cohort Description: K - 12 school district
(33 school districts in cohort)

Grades offered in School District | Student FTE enrolled in school district | Current expenditures per student FTE **EXCLUDING** special education costs

Cohort Rank by FTE
(1 is largest)
6 out of 33

School district data (local, union, or joint district)

Smaller ->	Montpelier	K-12	888.00	\$13,144
	Morristown	K-12	916.73	\$10,047
	Springfield	K-12	1,308.17	\$14,136
	Hartford	PK-12	1,574.74	\$12,412
<- Larger	Milton	PK-12	1,636.12	\$10,914
	Colchester	K-12	2,126.28	\$11,233
	Rutland City	K-12	2,323.31	\$12,494
Averaged SCHOOL DISTRICT cohort data			797.21	\$12,511

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2013 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchDist Equalized Pupils	SchDist Education Spending per Equalized Pupil	SchDist Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T249 Winooski ID	PK-12	938.70	11,572.61	1.1807	1.1807	98.91%	1.1937
	T129 Montpelier	K-12	975.39	12,799.63	1.3059	1.3059	99.62%	1.3109
	T193 Springfield	K-12	1,373.85	15,503.51	1.5818	1.5818	105.43%	1.5003
	T093 Hartford	PK-12	1,510.31	12,427.72	1.2680	1.2680	96.37%	1.3158
<- Larger	T126 Milton	PK-12	1,701.47	11,933.25	1.2175	1.2175	104.41%	1.1661
	T050 Colchester	K-12	2,137.36	12,043.41	1.2288	1.2288	97.98%	1.2541
	T173 Rutland City	K-12	2,276.85	11,988.12	1.2231	1.2231	87.25%	1.4018

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

Comparative Data for Cost-Effectiveness
16 V.S.A. § 165(a)(2)(K)

School: Hartford High School
S.U.: Hartford S.D.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2012 School Level Data

Cohort Description: Senior high school
 (28 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
 14 out of 28

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->	Milton Senior High School	9 - 12	539	48.80	2.00	11.05	269.50	24.40
	Lamoille UHSD #18	9 - 12	566	50.80	4.00	11.14	141.50	12.70
	Harwood UHSD #19	9 - 12	572	52.80	2.60	10.83	220.00	20.31
	Hartford High School	9 - 12	607	58.62	4.00	10.35	151.75	14.66
<- Larger	Middlebury Senior UHSD #3	9 - 12	652	51.90	2.00	12.56	326.00	25.95
	Colchester High School	9 - 12	724	56.96	3.00	12.71	241.33	18.99
	Spaulding HSUD #41	9 - 12	742	93.00	4.00	7.98	185.50	23.25
Averaged SCHOOL cohort data			651.29	56.15	2.89	11.60	225.02	19.40

School District: Hartford
LEA ID: T093

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Doing so makes districts more comparable to each other.

FY2011 School District Data

Cohort Description: K - 12 school district
 (33 school districts in cohort)

Grades offered in School District Student FTE enrolled in school district Current expenditures per student FTE **EXCLUDING** special education costs

Cohort Rank by FTE
 (1 is largest)
 6 out of 33

School district data (local, union, or joint district)

Smaller ->	Montpelier	K-12	888.00	\$13,144
	Morristown	K-12	916.73	\$10,047
	Springfield	K-12	1,308.17	\$14,136
	Hartford	PK-12	1,574.74	\$12,412
<- Larger	Milton	PK-12	1,636.12	\$10,914
	Colchester	K-12	2,126.28	\$11,233
	Rutland City	K-12	2,323.31	\$12,494
Averaged SCHOOL DISTRICT cohort data			797.21	\$12,511

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

FY2013 School District Data

LEA ID	School District	Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchDist Equalized Pupils	SchDist Education Spending per Equalized Pupil	SchDist Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller ->	T249 Winooski ID	PK-12	938.70	11,572.61	1.1807	1.1807	98.91%	1.1937
	T129 Montpelier	K-12	975.39	12,799.63	1.3059	1.3059	99.62%	1.3109
	T193 Springfield	K-12	1,373.85	15,503.51	1.5818	1.5818	105.43%	1.5003
	T093 Hartford	PK-12	1,510.31	12,427.72	1.2680	1.2680	96.37%	1.3158
<- Larger	T126 Milton	PK-12	1,701.47	11,933.25	1.2175	1.2175	104.41%	1.1661
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(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

HARTFORD TOWN SCHOOL DISTRICT

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2012

HARTFORD TOWN SCHOOL DISTRICT

JUNE 30, 2012

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INDEPENDENT AUDITOR'S REPORT

The School Board
Hartford Town School District

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Hartford Town School District as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Hartford Town School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 9 to the financial statements, the District has not implemented GASB Statement #27, *Accounting for Pensions by State and Local Governmental Employers* as applied to the District's single-employer pension plan. Accounting principles generally accepted in the United States of America require employers that participate in single-employer defined benefit plans to measure and disclose an amount for annual pension cost. The amount by which this departure would affect the liabilities, net assets and expenses of the governmental activities is not reasonably determinable. The District has not implement GASB Statement #45, *Accounting and Financial reporting by Employers for Post-employment Benefits Other Than Pensions* as applied to the District's single-employer defined other post-employment benefit plan. Accounting principles generally accepted in the United States of America require employers that participate in single-employer defined other post-employment benefits (OPEB) plans to measure and disclose an amount for annual OPEB cost. The amount by which this departure would affect the liabilities, net assets and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Hartford Town School District, as of June 30, 2012, or the changes in financial position thereof for the year then ended.

In addition, in our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Hartford Town School District as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2012, on our consideration of the Hartford Town School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 to 7 and 31 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 supplemental 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hartford Town School District's basic financial statements. The combining schedule of fiduciary net assets – agency funds is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining schedule of fiduciary net assets – agency funds and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 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 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 combining schedule of fiduciary net assets – agency funds and the schedule of federal expenditures are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Pace & Hawley, LLC

Montpelier, Vermont
December 12, 2012

HARTFORD TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2012

Management's Discussion and Analysis

The Management's Discussion and Analysis section of the Hartford School District's annual audit presents a narrative overview and analysis of the District's financial performance during the year ending June 30, 2012. The MD&A focuses on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the District's financial statements, which follow this section.

Financial Highlights

- The assets of the Hartford School District exceeded its liabilities at the close of the most recent fiscal year by \$13,069,213. Subtracting from this amount, \$11,386,444 invested in capital assets net of related debt and \$1,446,277 restricted for specific purposes resulted in an unrestricted surplus of \$236,492.
- The District's net assets increased by \$428,954; governmental net assets increased by \$422,477 while business-type net assets increased by \$6,477.
- Total cost of the District's entire programs was \$31,479,301 this fiscal year compared to \$31,341,102.
- The General Fund reported an increase in fund balance this year of \$171,132.
- The Capital Project Fund and Reserve Fund reported decreases in fund balances this year of \$647,003 and \$8,194, respectively.
- The Food Service Fund reported a change in net assets this year of \$6,477.

Using This Annual Report

The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8-9) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as a trustee or agent for the benefit of those outside of the government.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business using the accrual basis of accounting.

The Statement of Net Assets presents information on all of the assets and liabilities of the District, with the difference between the two reported as net assets. Overtime, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the net assets of the District changed during the most recent fiscal year. All changes in net assets 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.

HARTFORD TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2012

In the Statement of Net Assets and the Statement of Activities, the District is divided into two kinds of activities:

Governmental activities – Most of the District's basic services are reported here including the general fund, special revenue fund, capital projects fund, governmental capital assets and governmental long-term liabilities.

Business-type activities – The District charges fees to help cover the cost of certain services it provides, primarily the food service program.

Fund Financial Statements

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on the Major Funds, rather than fund types.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements.

Because the focus of governmental funds is narrower 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. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds - Proprietary funds are used to account for activities that are financed to a significant extent by user charges. These funds are accounting for using the accrual basis of accounting and the economic resources measurement focus similar to that found in commercial enterprises.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statement because the District cannot use these funds to finance its operations

The District uses an agency fund to account for resources held for student activities and groups. The basic fiduciary fund financial statements can be found on pages 18 and 19 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 20 to 30 of this report.

HARTFORD TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2012

Government-wide Financial Analysis

The analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the District's governmental and business-type activities:

Table 1: Summarized Data from the Statement of Net Assets

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Current assets	\$ 3,903,102	\$ 3,988,172	\$ 43,934	\$ 89,270	\$ 3,947,036	\$ 4,077,442
Capital assets	<u>13,935,275</u>	<u>13,744,502</u>	<u>10,692</u>	<u>13,906</u>	<u>13,945,967</u>	<u>13,758,408</u>
Total assets	<u>17,838,377</u>	<u>17,732,674</u>	<u>54,626</u>	<u>103,176</u>	<u>17,893,003</u>	<u>17,835,850</u>
Long-term debt outstanding	2,824,172	3,539,941	-	-	2,824,172	3,539,941
Other liabilities	<u>1,993,540</u>	<u>1,594,545</u>	<u>6,078</u>	<u>61,105</u>	<u>1,999,618</u>	<u>1,655,650</u>
Total liabilities	<u>4,817,712</u>	<u>5,134,486</u>	<u>6,078</u>	<u>61,105</u>	<u>4,823,790</u>	<u>5,195,591</u>
Net assets:						
Invested in capital assets, net of related debt	11,375,752	10,574,379	10,692	13,906	11,386,444	10,588,285
Restricted	1,446,277	1,712,615	-	-	1,446,277	1,712,615
Unrestricted	<u>198,636</u>	<u>311,194</u>	<u>37,856</u>	<u>28,165</u>	<u>236,492</u>	<u>339,359</u>
Total net assets	\$ <u>13,020,665</u>	\$ <u>12,598,188</u>	\$ <u>48,548</u>	\$ <u>42,071</u>	\$ <u>13,069,213</u>	\$ <u>12,640,259</u>

Governmental Activities - Governmental activities increased the District's net assets by \$422,477. Investment in capital assets, net of related debt, increased as a result of principal payments on long-term debt and current year capital asset additions exceeding current year borrowing and depreciation expense. At the end of the current fiscal year, the District is able to report positive balances in all three categories of governmental activities net assets.

Business-type Activities - Business-type activities increased the District's net assets by \$6,477. Investment in capital assets decreased due to depreciation expense exceeding capital asset additions. At the end of the current fiscal year, the District is able to report positive balances in both categories of business-type activities net assets.

HARTFORD TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2012

Table 2: Summarized Data from the Statement of Activities

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program revenues:						
Charges for services	\$ 4,163,246	\$ 4,743,552	\$ 251,137	\$ 262,304	\$ 4,414,383	\$ 5,005,856
Operating grants and contributions	8,106,420	8,269,731	249,189	202,497	8,355,609	8,472,228
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
General state support grant	19,014,510	18,762,259	-	-	19,014,510	18,762,259
Investment income	13,600	5,535	31	-	13,631	5,535
Miscellaneous	<u>110,122</u>	<u>124,704</u>	<u>-</u>	<u>-</u>	<u>110,122</u>	<u>124,704</u>
Total revenues	<u>31,407,898</u>	<u>31,905,781</u>	<u>500,357</u>	<u>464,801</u>	<u>31,908,255</u>	<u>32,370,582</u>
Expenses:						
Regular education	10,797,193	10,839,078	-	-	10,797,193	10,839,078
Special education	5,310,025	6,008,871	-	-	5,310,025	6,008,871
Vocational education	1,660,502	1,808,171	-	-	1,660,502	1,808,171
Other instruction programs	525,839	517,788	-	-	525,839	517,788
Supporting services	11,345,211	10,426,545	-	-	11,345,211	10,426,545
On-behalf payment	1,194,902	1,090,151	-	-	1,194,902	1,090,151
Interest	151,749	199,062	-	-	151,749	199,062
Food service	<u>-</u>	<u>-</u>	<u>493,880</u>	<u>451,436</u>	<u>493,880</u>	<u>451,436</u>
Total expenses	<u>30,985,421</u>	<u>30,889,666</u>	<u>493,880</u>	<u>451,436</u>	<u>31,479,301</u>	<u>31,341,102</u>
Increase (decrease) in net assets	<u>422,477</u>	<u>1,016,115</u>	<u>6,477</u>	<u>13,365</u>	<u>428,954</u>	<u>1,029,480</u>
Net assets, beginning of year	<u>12,598,188</u>	<u>11,582,073</u>	<u>42,071</u>	<u>28,706</u>	<u>12,640,259</u>	<u>11,610,779</u>
Net assets, end of year	\$ <u>13,020,665</u>	\$ <u>12,598,188</u>	\$ <u>48,548</u>	\$ <u>42,071</u>	\$ <u>13,069,213</u>	\$ <u>12,640,259</u>

Governmental Activities - The District's governmental activities revenues decreased by \$497,883 compared to fiscal year 2011. The total cost of all the District's programs reported as governmental activities increased by \$95,755 compared to fiscal year 2011.

Business-type Activities - The District's business-type activities revenues increased by \$35,556 compared to fiscal year 2011. The total cost of all the District's programs reported as business-type activities increased by \$42,444 compared to fiscal year 2011.

HARTFORD TOWN SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2012

Financial Analysis of the District's Funds

As previously indicated, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

The District reported a combined governmental fund balance of \$1,909,562 at the end of fiscal year 2012 a decrease of \$484,065 over the preceding year. Revenues for governmental funds totaled \$32,471,191, a decrease of \$895,616 or 2.7% over the preceding year. Expenditures for governmental funds totaled \$33,129,310, increasing \$856,712 or 2.7% from the previous year. This is compared to a 1.4% decrease from the prior year. Of the \$33,129,310 expended from the governmental fund in fiscal year 2012, \$19,406,055 or 59% was spent for direct instructional services to students.

The General Fund reported an increase in fund balance this year of \$171,132. Variances between anticipated and actual revenues and expenditures can be identified on Schedule 1: Budgetary Comparison Schedule - General Fund on page 31. Significant variances in anticipated revenues were a decrease in tuition revenue and increase in state grants. Significant variances in anticipated expenditures were an increase in expenditures as reported in the regular education and special education functions.

The Capital Project Fund and Reserve Fund reported decreases in fund balances this year of \$647,003 and \$8,194, respectively. This large decrease in the Capital Project Fund was primarily due to planned capital improvements expenditures being completed prior to the receipt of bond proceeds.

Proprietary Fund - The Food Service Fund reported an increase in fund balance of \$6,477.

Capital Assets and Debt Administration

Capital Assets - At the end of the year, the District had \$33,823,885 invested in capital assets compared to \$32,868,223 in the prior year. This represents a net increase of \$955,552 over last year. The increase was primarily due to the capital outlay reported in the Capital Project fund related to capital improvements to the District's buildings.

Debt - At year end, the District had \$2,824,173 in outstanding bonds, capital leases and accrued compensated absences compared to \$3,539,941. The District entered into a capital lease this year to finance the acquisition of three school buses.

Economic Factors and Next Year's Budget

The District's elected and appointed officials considered many factors when setting the fiscal year 2013 budget for school operations. Factors included were enrollment, the economic climate, property taxes and the impact of the budget on property taxes.

When adopting the budget for fiscal year 2013, the School Board took into account the aforementioned factors before recommending an expenditure budget of \$29,197,981. The District's General Fund fund balance is not expected to increase or decrease significantly in fiscal year 2013.

Contacting the District's Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jim Vezina the Director of Finance at 73 Highland Avenue, White River Junction, VT 05001, (802) 295-8600 or at jvezina@hartfordschools.net.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Net Assets
June 30, 2012

	Primary Government			Component Unit-HAVTEI
	Governmental Activities	Business-Type Activities	Totals	
Assets				
Current assets:				
Cash	\$ 2,452,294	\$ 58,680	\$ 2,510,974	\$ 6,746
Accounts receivable	792,644	-	792,644	-
Accounts receivable - impact fees	329,256	-	329,256	-
Inventory	-	14,538	14,538	-
Prepaid expenses	43,640	-	43,640	-
Note receivable	247,343	-	247,343	-
Internal balances	29,284	(29,284)	-	-
Due from fiduciary activities	8,641	-	8,641	-
Total current assets	<u>3,903,102</u>	<u>43,934</u>	<u>3,947,036</u>	<u>6,746</u>
Noncurrent assets:				
Capital assets	33,731,035	92,850	33,823,885	299,359
(Accumulated depreciation)	<u>(19,795,760)</u>	<u>(82,158)</u>	<u>(19,877,918)</u>	<u>-</u>
Total noncurrent assets	<u>13,935,275</u>	<u>10,692</u>	<u>13,945,967</u>	<u>299,359</u>
Total assets	<u>17,838,377</u>	<u>54,626</u>	<u>17,893,003</u>	<u>306,105</u>
Liabilities				
Current liabilities:				
Accounts payable	949,699	-	949,699	-
Accrued expenses	717,971	-	717,971	-
Deferred revenue	325,870	6,078	331,948	-
Current portion, capital leases	284,285	-	284,285	-
Current portion, bonds payable	<u>560,000</u>	<u>-</u>	<u>560,000</u>	<u>-</u>
Total current liabilities	<u>2,837,825</u>	<u>6,078</u>	<u>2,843,903</u>	<u>-</u>
Noncurrent liabilities:				
Accrued compensated absences	264,649	-	264,649	-
Note payable	-	-	-	247,343
Capital leases, less current portion	805,238	-	805,238	-
Bonds payable, less current portion	<u>910,000</u>	<u>-</u>	<u>910,000</u>	<u>-</u>
Total noncurrent liabilities	<u>1,979,887</u>	<u>-</u>	<u>1,979,887</u>	<u>247,343</u>
Total liabilities	<u>4,817,712</u>	<u>6,078</u>	<u>4,823,790</u>	<u>247,343</u>
Net assets				
Invested in capital assets, net of related debt	11,375,752	10,692	11,386,444	52,016
Restricted	1,446,277	-	1,446,277	-
Unrestricted	<u>198,636</u>	<u>37,856</u>	<u>236,492</u>	<u>6,746</u>
Total net assets	<u>\$ 13,020,665</u>	<u>\$ 48,548</u>	<u>\$ 13,069,213</u>	<u>\$ 58,762</u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2012

Functions / Programs	Program Revenues		Net (Expense) Revenue and Change in Net Assets				Component
Governmental activities	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total Primary Government	Unit-HAVTEI
Regular education programs	\$ 10,797,193	\$ 1,548,314	\$ 1,586,130	\$ (7,662,749)	\$ -	\$ (7,662,749)	\$ -
Special education programs	5,310,025	1,655,766	3,642,760	(11,499)	-	(11,499)	-
Vocational education programs	1,660,502	930,133	1,529,938	799,569	-	799,569	-
Other instructional programs	525,839	-	-	(525,839)	-	(525,839)	-
Supporting services	11,345,211	29,033	152,690	(11,163,488)	-	(11,163,488)	-
On-behalf payment	1,194,902	-	1,194,902	-	-	-	-
Interest expense	151,749	-	-	(151,749)	-	(151,749)	-
Total governmental activities	<u>30,985,421</u>	<u>4,163,246</u>	<u>8,106,420</u>	<u>(18,715,755)</u>	<u>-</u>	<u>(18,715,755)</u>	<u>-</u>
Business-type activities							
Food service	493,880	251,137	249,189	-	6,446	6,446	-
Total primary government	\$ <u>31,479,301</u>	\$ <u>4,414,383</u>	\$ <u>8,355,609</u>	<u>(18,715,755)</u>	<u>6,446</u>	<u>(18,709,309)</u>	<u>-</u>
Component unit							
HAVTEI	\$ <u>33,491</u>	\$ <u>29,488</u>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,003)</u>
General revenues							
Education spending grant			19,014,510		-	19,014,510	-
Investment income			13,600		31	13,631	45
Miscellaneous revenue			110,122		-	110,122	-
Total general revenues			<u>19,138,232</u>		<u>31</u>	<u>19,138,263</u>	<u>45</u>
Change in net assets			422,477		6,477	428,954	(3,958)
Net assets, July 1, 2011			12,598,188		42,071	12,640,259	62,720
Net assets, June 30, 2012			<u>\$ 13,020,665</u>		<u>\$ 48,548</u>	<u>\$ 13,069,213</u>	<u>\$ 58,762</u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2012

(Page 1 of 2)

	General Fund	Grants & Collaboratives Fund	Capital Project Fund	Reserve Fund	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 2,035,957	\$ -	\$ 147,028	\$ 269,309	\$ 2,452,294
Accounts receivable	492,655	299,989	-	-	792,644
Accounts receivable - impact fees	-	-	329,256	-	329,256
Prepaid expenditures	43,640	-	-	-	43,640
Note receivable	247,343	-	-	-	247,343
Due from other funds	<u>-</u>	<u>1,412,895</u>	<u>-</u>	<u>13,339</u>	<u>1,426,234</u>
Total assets	\$ <u>2,819,595</u>	\$ <u>1,712,884</u>	\$ <u>476,284</u>	\$ <u>282,648</u>	\$ <u>5,291,411</u>
 Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 76,426	\$ 404,110	\$ 469,163	\$ -	\$ 949,699
Accrued expenses	642,095	75,876	-	-	717,971
Deferred revenue	-	325,870	-	-	325,870
Due to other funds	<u>1,159,582</u>	<u>-</u>	<u>228,727</u>	<u>-</u>	<u>1,388,309</u>
Total liabilities	<u>1,878,103</u>	<u>805,856</u>	<u>697,890</u>	<u>-</u>	<u>3,381,849</u>
 Fund balances:					
Nonspendable	43,640	-	-	-	43,640
Restricted	222,264	907,028	316,985	-	1,446,277
Committed	-	-	-	210,967	210,967
Assigned	-	-	-	71,681	71,681
Unassigned	<u>675,588</u>	<u>-</u>	<u>(538,591)</u>	<u>-</u>	<u>136,997</u>
Total fund balances	<u>941,492</u>	<u>907,028</u>	<u>(221,606)</u>	<u>282,648</u>	<u>1,909,562</u>
 Total liabilities and fund balances	 \$ <u>2,819,595</u>	 \$ <u>1,712,884</u>	 \$ <u>476,284</u>	 \$ <u>282,648</u>	 \$ <u>5,291,411</u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2012

(Page 2 of 2)

Total fund balances - governmental funds \$ 1,909,562

Amounts reported for governmental activities in the government-wide statement of net assets are different because:

Capital assets used in governmental funds are not current financial resources and therefore are not reported in the governmental funds balance sheet:

Capital assets	33,731,035
Accumulated depreciation	(19,795,760)

Long-term liabilities are not payable in the current year and therefore are not reported in the government funds balance sheet:

Accrued compensated absences	(264,649)
Capital leases payable	(1,089,523)
Bonds payable	<u>(1,470,000)</u>

Net assets - governmental activities \$ 13,020,665

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended June 30, 2012

(Page 1 of 3)

	General Fund	Grants & Collaboratives Fund	Capital Project Fund	Reserve Fund	Total Governmental Funds
Revenues					
Local sources:					
Tuition	\$ 2,512,955	\$ 2,691,150	\$ -	\$ -	\$ 5,204,105
Investment income	13,223	-	232	145	13,600
Impact fees	-	-	29,033	-	29,033
Miscellaneous	<u>77,288</u>	<u>32,834</u>	<u>-</u>	<u>-</u>	<u>110,122</u>
	<u>2,603,466</u>	<u>2,723,984</u>	<u>29,265</u>	<u>145</u>	<u>5,356,860</u>
State sources:					
Education spending grant	19,014,510	-	-	-	19,014,510
Restricted grants-in aid	4,619,007	502,383	-	-	5,121,390
On-behalf payments	<u>1,194,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,194,903</u>
	<u>24,828,420</u>	<u>502,383</u>	<u>-</u>	<u>-</u>	<u>25,330,803</u>
Federal sources:					
Restricted grants-in aid	<u>342,026</u>	<u>1,441,502</u>	<u>-</u>	<u>-</u>	<u>1,783,528</u>
Total revenues	<u>27,773,912</u>	<u>4,667,869</u>	<u>29,265</u>	<u>145</u>	<u>32,471,191</u>
Expenditures					
Instruction services:					
Regular education services	10,196,773	716,994	-	-	10,913,767
Special education programs	4,200,015	2,137,320	-	-	6,337,335
Vocational education programs	1,503,860	125,254	-	-	1,629,114
Other instructional programs	525,839	-	-	-	525,839
Supporting services:					
Pupils	2,115,161	877,324	-	-	2,992,485
Instruction staff	1,212,950	290,648	-	-	1,503,598
General administration	419,169	37,753	-	-	456,922
School administration	1,535,880	150,584	-	-	1,686,464
Business administration	529,271	20,764	-	-	550,035
Operation & maintenance plant	2,463,114	187,899	1,152	-	2,652,165
Transportation	686,340	20,048	-	8,339	714,727
On-behalf payments	1,194,903	-	-	-	1,194,903
Capital outlay	257,155	103,281	675,116	-	1,035,552
Debt service:					
Bonds payable - principal	560,000	-	-	-	560,000
Bonds payable - interest	106,361	-	-	-	106,361
Capital leases - principal	224,654	-	-	-	224,654
Capital leases - interest	<u>45,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,389</u>
Total expenditures	<u>27,776,834</u>	<u>4,667,869</u>	<u>676,268</u>	<u>8,339</u>	<u>33,129,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,922)</u>	<u>-</u>	<u>(647,003)</u>	<u>(8,194)</u>	<u>(658,119)</u>

Continued

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended June 30, 2012

(Page 2 of 3)

	<u>General</u> <u>Fund</u>	<u>Grants &</u> <u>Collaboratives</u> <u>Fund</u>	<u>Capital</u> <u>Project</u> <u>Fund</u>	<u>Reserve</u> <u>Fund</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<i>Continued</i>					
Other financing sources (uses)					
Proceeds from capital leases	<u>174,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,054</u>
Total other financing sources (uses)	<u>174,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,054</u>
Net change in fund balances	171,132	-	(647,003)	(8,194)	(484,065)
Fund balances, July 1, 2011	<u>770,360</u>	<u>907,028</u>	<u>425,397</u>	<u>290,842</u>	<u>2,393,627</u>
Fund balances, June 30, 2012	\$ <u>941,492</u>	\$ <u>907,028</u>	\$ <u>(221,606)</u>	\$ <u>282,648</u>	\$ <u>1,909,562</u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended June 30, 2012

(Page 3 of 3)

Net change in fund balances - governmental funds \$ (484,065)

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 these assets is depreciated over their estimated useful lives:

Expenditures for capital assets	1,035,552
Less: current year depreciation	(844,779)

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:

Principal payments on bonds payable	560,000
Principal payments on capital leases	224,654
Capital lease proceeds	(174,054)

Changes in non-current accrued compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

105,169

Change in net assets - governmental activities \$ 422,477

HARTFORD TOWN SCHOOL DISTRICT
Statement of Net Assets - Proprietary Fund
June 30, 2012

		<u>Food</u>	
Assets		<u>Service</u>	
Current assets:			
Cash	\$	58,680	
Inventory		<u>14,538</u>	
Total current assets		<u>73,218</u>	
Noncurrent assets:			
Capital assets		92,850	
(Accumulated depreciation)		<u>(82,158)</u>	
Total noncurrent assets		<u>10,692</u>	
Total assets		<u>83,910</u>	
Liabilities			
Current liabilities:			
Deferred revenue		6,078	
Due to other funds		<u>29,284</u>	
Total current liabilities		<u>35,362</u>	
Total liabilities		<u>35,362</u>	
Net assets			
Invested in capital assets		10,692	
Unrestricted		<u>37,856</u>	
Total net assets	\$	<u><u>48,548</u></u>	

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Revenues, Expenses and Changes
in Fund Net Assets - Proprietary Fund
For the Year Ended June 30, 2012

	<u>Food Service</u>
Operating revenues	
Food service sales	\$ <u>251,137</u>
Total operating revenues	<u>251,137</u>
 Operating expenses	
Salaries and benefits	247,443
Food and milk	190,575
Supplies and other expenses	31,126
Depreciation	<u>3,214</u>
Total operating expenses	<u>472,358</u>
Operating income (loss)	<u>(221,221)</u>
 Nonoperating revenues (expenses)	
Interest	31
State grants-in-aid	6,327
Federal grants-in-aid	221,340
Commodities received	21,522
Commodities consumed	<u>(21,522)</u>
Total nonoperating revenues (expenses)	<u>227,698</u>
Change in net assets	6,477
Net assets, July 1, 2011	<u>42,071</u>
Net assets, June 30, 2012	\$ <u><u>48,548</u></u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Cash Flows - Proprietary Fund
For the Year Ended June 30, 2012

	Food Service
Cash flows from operating activities	
Cash received from customers	\$ 251,137
Cash paid to suppliers	(218,501)
Cash paid to employees	<u>(247,443)</u>
Net cash provided (used) by operating activities	<u>(214,807)</u>
Cash flows from noncapital financing activities	
Increase (decrease) in balance due to the General Fund	(28,879)
Federal reimbursement	237,359
State reimbursement	<u>6,327</u>
Net cash provided by noncapital financing activities	<u>214,807</u>
Cash flows from investing activities	
Investment income	<u>31</u>
Net cash provided by investing activities	<u>31</u>
Net increase in cash and cash equivalents	31
Cash and cash equivalents, July 1, 2011	<u>58,649</u>
Cash and cash equivalents, June 30, 2012	\$ <u>58,680</u>
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ (221,221)
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	3,214
Change in assets and liabilities:	
(Increase) decrease in inventory	<u>3,200</u>
Net cash provided (used) by operating activities	\$ <u>(214,807)</u>

Non-cash financing activities:

The District received federal commodities valued at \$21,522 during the fiscal year. It consumed \$21,522 of commodities during the same period.

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Fiduciary Net Assets
June 30, 2012

	Trust Funds	Agency Funds
Assets		
Cash	\$ 39,961	\$ 162,010
Investments	191,204	41,000
Total assets	231,165	203,010
 Liabilities		
Due to other funds	-	8,641
Due to student groups	-	194,369
Total liabilities	-	203,010
 Net assets		
Restricted	231,165	-
Total net assets	\$ 231,165	\$ -

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2012

	<u>Trust Funds</u>
Additions	
Investment earnings	\$ <u>1,323</u>
Deductions	
Scholarships	<u>4,274</u>
Change in net assets	(2,951)
Net assets, July 1, 2011	<u>234,116</u>
Net assets, June 30, 2012	\$ <u><u>231,165</u></u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

1. Summary of significant accounting policies:

The Hartford Town School District (the District) is a unit of government organized according to Vermont state law. The District's mission is to provide education services to students in the Hartford Town School District. The District is governed by a five member elected Board of School Directors (the Board) which appoints a superintendent to operate on its behalf. The Board has oversight responsibility and control over all activities related to public school education in the villages of White River Junction, Hartford, Quechee, Wilder and West Hartford.

The Government Accounting and Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to governmental entities.

The following is a summary of the District's more significant accounting policies:

- A. Reporting entity - The District is a primary unit of government under reporting criteria established by the GASB. Those criteria include separate legal standing, separate elected governing body, and fiscal independence from other governmental entities. In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units and evaluated them against the criteria established by the GASB. Based on the application of these criteria, the Hartford Area Vocational/Technical Enterprises, Inc., (HAVTEI) is defined as a discretely presented component unit when defining the District for financial reporting purposes. HAVTEI is a non-profit corporation formed for the purpose of engaging in such vocational skills as culinary arts, residential construction and others. HAVTEI is administered by a ten-member Board of Directors.
- B. Government-wide and fund financial statements - The District's basic financial statements include both government-wide and fund financial statements.

Government-wide statements: The Statement of Net Assets and the Statement of Activities present financial information about the District's governmental and business-type activities as well as its discretely presented component unit. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary in nature. 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. The discretely presented component unit is shown separately from activities of the primary government.

In the government-wide statement of net assets, the financial position of the District is consolidated and incorporates all long-term assets and receivables as well as all long-term debt and obligations. The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental and business-type activities as well as its discretely presented component unit. Direct expenses are those that are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund financial statements: Fund financial statements are presented according to each fund category; governmental, proprietary, and fiduciary. Separate financial statements are provided for each of these categories. Major governmental funds and major proprietary funds are reported as separate columns in the fund financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

1. Summary of significant accounting policies (continued):

- C. Basis of presentation – The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures or expenses.

The District reports the following major governmental funds:

General Fund - The General Fund is used to account for the primary activity of the District. It is used to account for all financial resources, except those required to be accounted for in other funds. This fund is charged with all costs of operating the government for which a separate fund has not been established. Transactions and balances associated with the Hartford Area Career and Technology Center (HACTC) are reported within the General Fund.

Grants & Collaborative Fund - This special revenue fund is used to account for activity associated with specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. These funds consist of federal and state grants and the area collaborative programs which are administered by the District.

Capital Project Fund - Transactions related to resources obtained and used for acquisition, construction or improvement of capital facilities are accounted for in this capital projects fund. Such resources are derived from proceeds of long-term debt, federal and state grants and impact fees.

Reserve Fund - This capital project fund is used to account for assets restricted or committed for specific purposes, primarily future capital outlays, other than those reported elsewhere. Such resources are derived primarily from separately voted articles at the District's annual Town Meeting.

The District reports the following major proprietary fund:

Food Service Fund - The fund is used to account for all activities associated with the District's food service program.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's Food Service fund are charges to students and staff for food service sales. Operating expenses include costs of sales and administrative expenses and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The District also reports trust and agency relationships as fiduciary activity. Trust Funds are used by the District to record activity associated with assets held by the District as trustee for scholarships. Agency Funds are used by the District to record activity associated with assets held by the District as an agent for student activity groups.

- D. Measurement focus and basis of accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. Measurement focus refers to what items are reported on the financial statements. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

1. Summary of significant accounting policies (continued):

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.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this model revenues are recognized when both measurable and available for use. Expenditures are recorded when the liability has occurred if measurable. Measurable means that the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District has defined available to mean collected within three months of year end for purposes of revenue recognition. Investment earnings and certain intergovernmental grants are recorded as earned. Other miscellaneous revenue is recorded when received in cash because they are generally not measurable until received. Expenditures related to principal and interest on general long-term debt that has not matured, compensated absences, and claims and judgments are recorded only when payment is due.

Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Additions are recorded when earned and deductions when a liability has occurred, regardless of the related cash flows.

E. Governmental fund equity - In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – Resources which cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact.

Restricted – Resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation.

Committed – Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner. For the purposes of defining the committed fund balance category, the District considers the taxpayers its highest level of decision making authority.

Assigned – Resources neither restricted nor committed for which a government has a stated intended use as established by the School Board or a body or official to which the School Board has delegated the authority to assign amounts for specific purposes.

Unassigned – Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include any negative residual balance resulting from expenditures exceeded amounts restricted, committed or assigned for a specific purpose.

For the classification of governmental fund balances, the District does not have a formal policy regarding which classification should be reduced first when more than one classification is available. However, the District has generally considered an expenditure to be made from the most restrictive first when more than one classification is available.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

1. Summary of significant accounting policies (continued):

- F. Budgetary accounting - The District follows the following procedures in establishing the General Fund budget presented in the financial statements:

The District budget is prepared by the superintendent, business supervisor, and school principals. The School Board reviews the Budget, invites public comments, and approves the Budget for balloting. The Budget is published in the Town of Hartford Annual Report. The Budget is legally enacted by vote at an annual meeting in March. The Budget is prepared on a modified accrual basis. All appropriations lapse at year-end.

- G. Estimates - The preparation of the financial statements require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, or expenses, during the reported period. Actual results could differ from those estimates.
- H. Cash and cash equivalents - Cash and cash equivalents consists of cash and short-term investments with an original maturity of three months or less.
- I. Receivables - The District has not recorded an allowance for doubtful accounts. Management estimates that all receivables are collectible.
- J. Inventory - Inventory in the Food Service Fund is valued using U.S. government commodity prices. Quantities are determined by regular physical count.
- K. Capital assets - Capital assets, which include land, buildings, furniture and equipment, are defined by the District as assets with an initial, individual cost of more than \$3,000 and an estimated useful life in excess of one year. Capital assets are reported in the government-wide financial statements and the proprietary fund and are depreciated in order for their costs to be charged as expenses over their estimated useful lives. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets of the District are depreciated using the straight line method over the following useful lives:

Buildings and improvements	39 years
Machinery and equipment	7 - 10 years
Vehicles	7 years

- L. Deferred revenue - Certain State and Federal grants are restricted for specific purposes and, upon receipt, are recorded as deferred revenue until expenditures are incurred.
- M. Compensated absences - The District uses the vesting method to accrue compensated absences. Amounts of vested or accumulated leave that are not expected to be liquidated with current financial resources are reported as long-term debt on the government-wide statements. The accrual is based upon the sick leave accumulated at the balance sheet date by those employees who are currently eligible to receive termination payments. At June 30, 2012, the District reported accrued compensated absences of \$264,649 in the government-wide statement of net assets.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

1. Summary of significant accounting policies (continued):

- N. Interfund activity and transactions - Interfund activity has been eliminated from the government-wide financial statements with the exception of activities between governmental activities and business-type activities. Interfund activity with fiduciary funds has been reclassified and reported as external activity. Interfund payables and receivables have been eliminated from the statement of net assets except for amounts due between governmental and business-type activities. These amounts are reported as internal balances on the statement of net assets. Interfund transactions with discretely presented component units have been reclassified and reported as external activity.
- O. Tuition revenue - The District records tuition revenue for the technical center and regular education using an announced tuition rate based on the estimated total expenditures expected for the current fiscal year. Subsequent to year end, the state of Vermont calculates the final allowable tuition rate, which is required to be published by the state of Vermont by November 1st. State statutes establish required procedures if overcharging or undercharging of sending districts has occurred as a result of the final tuition rate calculation being different than the estimated announced rate.

Because final tuition revenue is generally not measurable prior to the receipt of the allowable tuition rate provided by the state of Vermont annually by November 1st and to ensure comparability between reporting periods, the District's policy is to recognize differences between the estimated announced rate and the final allowable rate as increases or decreases to revenue in the fiscal year in which the final tuition rate becomes available.

2. Cash and investments:

Deposits - As of June 30, 2012, the carrying amount of deposits for governmental and business-type activities was \$2,510,974, for fiduciary funds was \$201,971 and for the discretely presented component unit was \$6,746. As of June 30, 2012, the total bank balance for governmental and business-type activities was \$3,045,439, for fiduciary funds was \$209,062 and for the discretely presented component unit was \$9,245.

Custodial credit risk - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. The District does not have a policy for custodial credit risk. However, the District has executed a collateralization agreement with a financial institution which provides credit risk protection for amounts exceeding the Federal Deposit Insurance Corporation (FDIC) thresholds. As of June 30, 2012, \$250,000 of the District's bank balance was insured by the FDIC. The remaining amount of \$3,013,746 was collateralized with securities held by the pledging financial institution.

Investments - As of June 30, 2012, the District investments consisted of \$232,204 in certificates of deposits with original maturities exceeding three months, which were reported in the Statement of Fiduciary Net Assets. The District does not have an investment policy.

3. Note receivable:

The District periodically loans money to the Hartford Area Vocational Technical Enterprises, Inc. (HAVTEI) for construction costs associated with HAVTEI's building trade program. As of June 30, 2012 the District was due \$247,343 in principal from HAVTEI, with simple interest calculated at 5.0% per annum. The District has recorded this amount as both a note receivable in the governmental fund statements and the government-wide statement of net assets. HAVTEI is presented in the District's financial statements as a discretely presented component unit. Therefore HAVTEI has recorded a note payable of \$247,343 at June 30, 2012 on the government-wide statements.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

4. Capital assets:

Changes in governmental activities capital assets consisted of the following:

	Balance July 1, <u>2011</u>	Increase	Decrease	Balance June 30, <u>2012</u>
Governmental activities:				
Capital assets				
Land improvements	\$ 1,066,336	\$ -	\$ -	\$ 1,066,336
Buildings and improvements	25,949,496	675,116	-	26,624,612
Machinery, equipment and vehicles	<u>5,759,651</u>	<u>360,436</u>	<u>(80,000)</u>	<u>6,040,087</u>
	<u>32,775,483</u>	<u>1,035,552</u>	<u>(80,000)</u>	<u>33,731,035</u>
Less accumulated depreciation for:				
Land improvements	1,066,336	-	-	1,066,336
Buildings and improvements	12,711,333	682,682	-	13,394,015
Machinery, equipment and vehicles	<u>5,253,312</u>	<u>162,097</u>	<u>(80,000)</u>	<u>5,335,409</u>
	<u>19,030,981</u>	<u>844,779</u>	<u>(80,000)</u>	<u>19,795,760</u>
Capital assets, net	\$ <u>13,744,502</u>	\$ <u>190,773</u>	\$ <u>-</u>	\$ <u>13,935,275</u>

Depreciation expense in the governmental activities of \$16,502, \$8,074, \$31,388, and \$788,815 was allocated to the regular education, special education, vocational education and supporting services functions, respectively.

Changes in business-type activities capital assets consisted of the following:

	Balance July 1, <u>2011</u>	Increase	Decrease	Balance June 30, <u>2012</u>
Business-type activities:				
Capital assets				
Equipment	\$ 92,850	\$ -	\$ -	\$ 92,850
Less: accumulated depreciation	<u>78,944</u>	<u>3,214</u>	<u>-</u>	<u>82,158</u>
Capital assets, net	\$ <u>13,906</u>	\$ <u>(3,214)</u>	\$ <u>-</u>	\$ <u>10,692</u>

Depreciation expense in the business-type activities totaling \$3,214 was recorded entirely in the Food Service Fund.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

4. Capital assets (continued):

Changes in the component unit, HAVTEI, capital assets consisted of the following:

	Balance July 1, <u>2011</u>	Increase	Decrease	Balance June 30, <u>2012</u>
Component unit:				
Capital assets				
Land	\$ 11,391	\$ -	\$ (11,391)	\$ -
Construction in process	<u>259,372</u>	<u>275,335</u>	<u>(235,348)</u>	<u>299,359</u>
Capital assets, net	\$ <u>270,763</u>	\$ <u>275,335</u>	\$ <u>(246,739)</u>	\$ <u>299,359</u>

5. Long-term liabilities:

Long-term - Long-term liabilities consisted of the following at June 30, 2012:

Governmental activities:

General obligation school bond, dated July 31, 1996, annual principal payment of \$200,000 and semi-annual interest payments at a variable interest rate, due through 2016	\$ 1,000,000
General obligation school bond, dated July 15, 1993, annual principal payment of \$110,000 and semi-annual interest payments at a variable rate, due through 2013	220,000
General obligation school bond, dated July 29, 1992, annual principal payment of \$250,000 and semi-annual interest payments at a variable rate, due through 2012	250,000
Accumulated compensated absences	<u>264,649</u>
	\$ <u>1,734,649</u>

Accrued compensated absences at June 30, 2012 included \$161,210 of sick leave accumulated for teachers and \$103,439 of sick and vacation leave accumulated for administration and other staff.

Changes in long-term liabilities for the year ended June 30, 2012 were as follows:

	Balance July 1, <u>2011</u>	Additions	Retirements	Balance June 30, <u>2012</u>	Due Within <u>One Year</u>
Governmental activities:					
General obligation bonds					
dated July 31, 1996	\$ 1,200,000	\$ -	\$ (200,000)	\$ 1,000,000	\$ 200,000
dated July 15, 1993	330,000	-	(110,000)	220,000	110,000
dated July 29, 1992	500,000	-	(250,000)	250,000	250,000
Accrued compensated absences	<u>369,818</u>	-	<u>(105,169)</u>	<u>264,649</u>	-
	\$ <u>2,399,818</u>	\$ -	\$ <u>(665,169)</u>	\$ <u>1,734,649</u>	\$ <u>560,000</u>

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

5. Long-term liabilities (continued):

Annual maturities of the long-term debt are as follows:

	<u>Principal</u>	<u>Interest</u>
Year ending June 30,		
2013	\$ 560,000	\$ 66,290
2014	310,000	23,296
2015	200,000	2,499
2016	200,000	(2,568)
2017	200,000	(18,756)
2018-2019	<u> -</u>	<u>(15,599)</u>
	<u>\$ 1,470,000</u>	<u>\$ 55,162</u>

The savings allocation associated with the 1992 bond refunded as a 2009 Series 2 bond and the 1996 bond refunded as a 2005 Series 2 bond to be received between fiscal year 2012 and fiscal year 2019, has been reflected as a reduction of interest in the calculation of the annual debt service requirement to maturity for governmental activities shown above.

6. Capital leases:

The District has entered into lease agreements to finance the acquisition of energy efficiency improvements in several buildings, school buses and computer equipment. These lease agreements qualify as capital leases for accounting purposes. The costs of these assets are capitalized and depreciated on the government-wide statements. As of June 30, 2012, the cost and accumulated depreciation of these assets were \$1,670,714 and \$309,508, respectively. The present value of the minimum lease payments is recorded as a liability in governmental activities on the government-wide statements. Future minimum lease payments and the net present value as of June 30, 2012 were as follows:

2013	\$ 265,336
2014	283,103
2015	212,399
2016	176,865
2017	140,314
Thereafter	<u>139,444</u>
Total minimum lease payments	1,217,461
Less: amount representing interest	<u>(127,937)</u>
Present value of minimum lease payments	<u>\$ 1,089,524</u>

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

7. Interfund balances:

Interfund receivable and payables balances at June 30, 2012 were as follows:

	Interfund <u>Receivables</u>	Interfund <u>Payables</u>
General Fund	\$ -	\$ 1,159,582
Grants & Collaboratives Fund	1,412,895	-
Capital Projects Fund	-	228,727
Reserve Fund	13,339	-
Food Service Fund	-	29,284
Fiduciary	<u>-</u>	<u>8,641</u>
	<u>\$ 1,426,234</u>	<u>\$ 1,426,234</u>

Interfund balances result from the payment of expenditures and deposit of receipts into a common cash account recorded in the General Fund.

8. Risk management:

The Hartford Town School District 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 natural disasters. The District maintains insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

The Hartford Town School District is a member of the Vermont Education Health Initiative (VEHI) for medical insurance benefits. VEHI is a nonprofit corporation formed to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide health insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield. A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance, and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

The District is self-insured for unemployment benefits. The District has not assigned any assets for the future payment of any potential unemployment claims nor has the District calculated a potential liability for future unemployment claims.

9. Retirement plans:

Vermont State Teachers' Retirement System - Teachers employed by the District are covered by the Vermont State Teachers' Retirement System (VSTRS) a cost-sharing multiple-employer public retirement system with defined benefit plans, administered by the State of Vermont. VSTRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The State statutory provisions, found in Title 16, V.S.A., Chapter 55, govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the operation of VSTRS is vested in the Board of Trustees. VSTRS issues annual financial information which is available at the VSTRS' office, 133 State Street, Montpelier, Vermont 05602

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

9. Retirement plans (continued):

Employees meeting certain eligibility requirements are covered under the VSTRS defined benefit plan. Group C participants are required to contribute 5.00% of covered payroll. The contribution requirements of plan members are established and may be amended by the Board of Trustees. Total payroll for the year ending June 30, 2012 was \$18,769,440, while covered payroll was \$14,140,858. Group C participants contributed \$701,883, \$693,904, and \$504,734 for the year ending June 30, 2012, 2011 and 2010, respectively. The State of Vermont contributed \$1,194,903 on behalf of the District for the year ending June 30, 2012. The District has recognized this on-behalf payment as revenues and expenditures in the General Fund.

403(b) - The District maintains a 403(b) defined contribution plan for eligible administrators and support staff. Based upon the number of years of service, the District's contributes 2% to 5% of covered salary for administrators. The District contributed \$123,472, \$122,504 and \$138,558 to the 403(b) plan for the year ending June 30, 2012, 2011 and 2010, respectively.

Single-employer defined benefit plans and other post-employment benefits - The District provides certain pension and other post-employment benefits for retired employees under multiple contractual agreements. These benefits include pension payments and health and dental insurance coverage. Eligibility for these benefits is generally based upon employment status, age and years of service. The costs of these benefits are recognized as retirement and health insurance expenditures as benefits and premiums are paid. The District has not implemented GASB #27, *Accounting for Pensions by State and Local Governmental Employers* and GASB #45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions* and accordingly has not measured an amount of annual pension cost and annual other-post employment benefit cost. Liabilities arising from future benefit payments have not been recorded in the District's financial statements.

10. Contingent liability:

The District receives significant financial assistance from the State of Vermont and United States government. Entitlement to the resources is generally based on compliance with terms and conditions of grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the fund that received the grant.

11. Budgetary basis of accounting:

Actual General Fund revenues and expenditures reported on the budgetary basis vary from the basis of accounting prescribed by generally accepted accounting principles (GAAP) as follows:

	<u>Revenues</u>	<u>Expenditures</u>	
GAAP Basis	\$ 27,773,912	\$ 27,776,834	
On-behalf payment	<u>(1,194,903)</u>	<u>(1,194,903)</u>	
Budget Basis	\$ <u>26,579,009</u>	\$ <u>26,581,931</u>	

HARTFORD TOWN SCHOOL DISTRICT
Notes to Financial Statements
June 30, 2012

12. Commitments and subsequent events:

During the year ending June 30, 2012, the District obtained voter approval to obtain financing in order to complete certain improvements to the Hartford High School building including replacement of the elevator, HVAC system, plumbing and electrical systems and a portion of the roof. The District estimates that the total project cost will be \$4,000,000 and has entered into a contract with DEW Construction Corp in the amount of \$2,609,000 to complete the majority of the renovations. The District recorded \$675,116 in capital outlay expenditures in the capital project fund related to this project during the year ending June 30, 2012.

Subsequent to year end the District issued a 2012 Series 1 bond through the Vermont Municipal Bond Bank. The \$4,000,000 bond is payable in \$200,000 annual principal payments and semi-annual interest payments at a variable interest rate of 1.098% to 3.908% through fiscal year 2033. The bond proceeds will be used to financial the renovations at the Hartford High School.

13. Governmental fund equity:

	<u>General Fund</u>	<u>Grants & Collaboratives Fund</u>	<u>Capital Project Fund</u>	<u>Reserve Fund</u>	<u>Total Governmental Funds</u>
Fund balances					
Nonspendable:					
Prepaid expenditures	\$ 43,640	\$ -	\$ -	\$ -	\$ 43,640
Restricted for:					
HACTC	222,264	-	-	-	222,264
Collaborative programs	-	907,028	-	-	907,028
Capital projects/impact fees	-	-	316,985	-	316,985
	<u>222,264</u>	<u>907,028</u>	<u>316,985</u>	<u>-</u>	<u>1,446,277</u>
Committed for:					
Technology equipment	-	-	-	129,639	129,639
Vehicle Replacement	-	-	-	13,318	13,318
Repairs	-	-	-	16,637	16,637
Fuel Oil	-	-	-	51,373	51,373
	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,967</u>	<u>210,967</u>
Assigned for:					
Staff development	-	-	-	71,681	71,681
	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,681</u>	<u>71,681</u>
Unassigned	<u>675,588</u>	<u>-</u>	<u>(538,591)</u>	<u>-</u>	<u>136,997</u>
Total fund balances	\$ <u>941,492</u>	\$ <u>907,028</u>	\$ <u>(221,606)</u>	\$ <u>282,648</u>	\$ <u>1,909,562</u>

14. Fund balance deficit and surplus:

As described in footnote 12, the District plans to eliminate the unassigned deficit of \$538,591 in the capital project fund by issuing a bond to pay for improvements to the Hartford High School. Additionally, the District intends to pass a motion of the School Board in order to establish a reserve fund with the surplus in the Grants and Collaboratives fund.

HARTFORD TOWN SCHOOL DISTRICT
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2012

Schedule 1

	Original Budget	Revised Budget	Actual Budgetary Basis	Variance with Budget
Revenues				
Tuition	\$ 2,989,000	\$ 2,989,000	\$ 2,512,955	\$ (476,045)
Investment income	10,000	10,000	13,223	3,223
Miscellaneous	55,000	55,000	77,288	22,288
State education spending grant	19,014,479	19,014,479	19,014,510	31
State restricted grants-in-aid	3,942,350	3,942,350	4,619,007	676,657
Federal restricted grants-in-aid	<u>332,000</u>	<u>332,000</u>	<u>342,026</u>	<u>10,026</u>
Total revenues	<u>26,342,829</u>	<u>26,342,829</u>	<u>26,579,009</u>	<u>236,180</u>
Expenditures				
Instruction services:				
Regular education services	10,029,073	10,029,073	10,196,773	(167,700)
Special education programs	4,086,568	4,086,568	4,200,015	(113,447)
Vocational education programs	1,541,911	1,541,911	1,517,363	24,548
Other instructional programs	543,843	543,843	525,839	18,004
Supporting services:				
Pupils	2,302,737	2,302,737	2,115,861	186,876
Instruction staff	1,313,764	1,313,764	1,252,957	60,807
General administration	409,090	409,090	419,169	(10,079)
School administration	1,562,040	1,562,040	1,535,880	26,160
Business administration	553,513	553,513	533,852	19,661
Operation & maintenance plant	2,619,020	2,619,020	2,487,424	131,596
Transportation	714,909	714,909	860,394	(145,485)
Debt service:				
Bonds payable - principal	560,000	560,000	560,000	-
Bonds payable - interest	106,361	106,361	106,361	-
Capital leases - principal	-	-	224,655	(224,655)
Capital leases - interest	<u>-</u>	<u>-</u>	<u>45,388</u>	<u>(45,388)</u>
Total expenditures	<u>26,342,829</u>	<u>26,342,829</u>	<u>26,581,931</u>	<u>(239,102)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(2,922)</u>	\$ <u>(2,922)</u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Combining Schedule of Fiduciary Net Assets - Agency Funds
June 30, 2012

Schedule 2

	<u>Athletic Association</u>	<u>High School Student Activities</u>	<u>Middles School Student Activities</u>	<u>HACTC Student Activities</u>	<u>Totals</u>
Assets					
Cash	\$ 12,747	\$ 95,010	\$ 17,057	\$ 37,196	\$ 162,010
Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,000</u>	<u>41,000</u>
Total assets	<u>12,747</u>	<u>95,010</u>	<u>17,057</u>	<u>78,196</u>	<u>203,010</u>
Liabilities					
Due to other funds	-	8,641	-	-	8,641
Due to student groups	<u>12,747</u>	<u>86,369</u>	<u>17,057</u>	<u>78,196</u>	<u>194,369</u>
Total liabilities	<u>12,747</u>	<u>95,010</u>	<u>17,057</u>	<u>78,196</u>	<u>203,010</u>
Net assets	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

The accompanying notes are an integral part of these financial statements.

**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 School Board
Hartford Town School District

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Hartford Town School District as of and for the year ended June 30, 2012, which collectively comprise Hartford Town School District's basic financial statements and have issued our report thereon dated December 12, 2012, in which we reported an adverse opinion on the governmental activities and unqualified opinions on the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

Management of Hartford Town School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Hartford Town School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hartford Town School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Hartford Town School District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses, have been identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies, 2012-1 through 2012-3, described in the accompanying schedule of findings to be material weaknesses.

A significant deficiency is deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance. We consider the deficiencies, 2012-4 through 2012-6, described in the accompanying schedule of findings to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hartford Town School District's financial statements are free of 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 determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2012-7 through 2012-09.

We noted certain matters that we reported to management of the Hartford Town School District in a separate letter dated December 12, 2012.

Hartford Town School District's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit Hartford Town School District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the School Board, others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pace & Hawley, LLC

Montpelier, Vermont
December 12, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The School Board
Hartford Town School District

Compliance

We have audited Hartford Town School District's compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Hartford Town School District's major federal programs for the year ended June 30, 2012. Hartford Town School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major programs is the responsibility of Hartford Town School District's management. Our responsibility is to express an opinion on Hartford Town School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hartford Town School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Hartford Town School District's compliance with those requirements.

In our opinion, Hartford Town School District, complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings as item 2012-8 through 2012-9.

Internal Control Over Compliance

Management of Hartford Town School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Hartford Town School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Hartford Town School District's 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 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.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings as item 2012-8 through 2012-9. 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.

Hartford Town School District's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit Hartford Town School District's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the School Board, others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pace & Hawley, LLC

Montpelier, Vermont
December 12, 2012

HARTFORD TOWN SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Grantor's Award Number	Expenditures
U.S. Department of Agriculture			
Passed through State of Vermont Department of Education:			
National School Lunch Program	10.555	4450T0931100	\$ 17,721
National School Lunch Program	10.555	4450T0931200	161,691
National School Lunch Program (Commodities)	10.555	n/a	21,522
School Breakfast Program	10.553	4452T0931100	2,510
School Breakfast Program	10.553	4452T0931200	<u>35,919</u>
<i>Total Child Nutrition Cluster</i>			<u>239,363</u>
<i>Total U.S. Department of Agriculture</i>			<u>239,363</u>
U.S. Department of Education			
Passed through State of Vermont Department of Education:			
Title I Grants to Local Educational Agencies	84.010	4250T0931201	<u>570,221</u>
Special Education Grants to States (IDEA-B)	84.027	4226T0931201	320,853
Special Education Grants to States (IDEA-B)	84.027	4226T0931202	10,199
Special Education Preschool Grants (IDEA-Preschool)	84.173	4228T0931201	16,171
ARRA - Special Education Grants to States (IDEA-B)	84.391	4756T0931201	<u>115,474</u>
<i>Total Special Education Cluster (IDEA)</i>			<u>462,697</u>
Education for Homeless Children and Youth	84.196	4265T0931201	<u>12,000</u>
Improving Teacher Quality State Grants (Title IIA)	84.367	4651T0931201	<u>193,756</u>
ARRA - Education Jobs Fund	84.410	4120T0931101	<u>342,026</u>
Career and Technical Education - Basic Grants to States	84.048	4318T0931201	91,299
Career and Technical Education - Basic Grants to States	84.048	4318T0931202	2,757
Career and Technical Education - Basic Grants to States	84.048	4320T0931201	23,244
Passed through State of New Hampshire Department of Education			
Career and Technical Education - Basic Grants to States	84.048	25019	<u>65,739</u>
<i>Total Career and Technical Education - Basic Grants to States</i>			<u>183,039</u>
<i>Total U.S. Department of Education</i>			<u>1,763,739</u>
U.S. Department of Health and Human Services			
Passed through State of Vermont Department of Health:			
Substance Abuse Prevention and Treatment	93.959	03420-A12109P	<u>19,540</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>19,540</u>
<i>Total Expenditures of Federal Awards</i>			\$ <u>2,022,642</u>

The accompanying notes are an integral part of these financial statements.

HARTFORD TOWN SCHOOL DISTRICT
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

1. Summary of significant accounting policies:

- A. Single Audit reporting entity - For purposes of complying with the Single Audit Act of 1984, as amended, the District includes all funds and programs that are considered part of the primary governmental unit, as described in the notes to financial statements for the year ended June 30, 2012.
- B. Basis of presentation - The information in the accompanying schedule is presented in accordance with Office of Management and Budget (OMB) Circular A-133.
 - 1. Federal award - Pursuant to the Single Audit Act and OMB Circular A-133, federal award means federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. The District receives awards which are passed through the State of Vermont and the State of New Hampshire.
 - 2. Federal financial assistance - In the Single Audit Act and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Federal financial assistance does not include direct federal cash payments to individuals.
 - 3. Major and non-major programs - OMB Circular A-133 establishes risk-based criteria for determining major programs and selecting those federal programs to be tested for compliance with program requirements. The major programs for 2012 were the U.S. Department of Education IDEA B Special Education Cluster (CFDA 84.027, 84.173, 84.391, 84.392), Education Jobs Fund (CFDA 84.410), Career and Technical Education (CFDA 84.048) and Child Nutrition Cluster (CFDA 10.553, 10.555).
- C. Basis of accounting - The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the basis of accounting used for reports submitted to grantor agencies. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.
- D. Subrecipients – Of the federal expenditures presented in the schedule, Hartford Town School District provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Education for Homeless Children and Youth	84.196	\$ 12,000

HARTFORD TOWN SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2012

A. Summary of auditor's results:

OMB Circular A-133 requires the following summary of auditor's results to be included in the schedule of findings.

1. The auditor's report expressed an adverse opinion on the governmental activities opinion unit and unqualified opinions on the remaining opinion units of the financial statements of Hartford Town School District.
2. Material weaknesses in internal control over financial reporting are described in Part B: 2012-1 to 2012-3.
3. Significant deficiencies in internal control over financial reporting are described in Part B: 2012-4 to 2012-6.
4. The auditor's report expressed an unqualified opinion on compliance for the major federal award programs for Hartford Town School District.
5. Instances of noncompliance and other matters are described in Part C and Part D: 2012-7 to 2012-9.
6. There were no material weaknesses in internal control over compliance applicable to major programs.
7. Significant deficiencies in internal control over compliance applicable to major programs are described in Part D: 2012-8 to 2012-9.
8. The major programs for 2012 were the U.S. Department of Education IDEA B Special Education Cluster (CFDA 84.027, 84.173, 84.391, 84.392), Education Jobs Fund (CFDA 84.410), Career and Technical Education (CFDA 84.048) and Child Nutrition Cluster (CFDA 10.553, 10.555).
9. For the determination of major federal programs in accordance with guidance provided in OMB Circular A-133, the dollar threshold used to distinguish between Type A (larger) and Type B (smaller) programs was \$300,000.
10. For auditing purposes under guidance in OMB Circular A-133, the District was not classified as a low-risk auditee.

B. Audit findings - financial statements:

2012-1 Year-end closing process:

Condition: During the audit process we noted that numerous and material expenditures were not recorded in the proper fiscal year, required compliance reports did not reconcile to the general ledger and cost allocations to HACTC were completed after reports had been already been generated for the purpose of completing the state of Vermont 'Stat' report.

Criteria: Standard accounting practice dictates that controls over the year-end process be considered, documented and communicated to appropriate individuals within the organization.

Cause: Turnover in the office of the Business Manager has prevented sufficient attention to the year-end closing process.

Effect: The results of the condition identified above were corrected during the audit process. However without timely correction the District would have missed opportunities for additional funding and reports of District activity submitted to state agencies would have been incorrect and not reconciled with the District's accounting records.

HARTFORD TOWN SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2012

Recommendation: We recommend that the District develop, document and implement a year-end closing procedural manual so that all staff involved can understand their responsibilities and coordinate the timing necessary to complete a successful close to the year-end.

Management's response/corrective action plan: The Hartford School District will adhere to the normal fiscal year end closing by June 30th. The closing of the accounting fiscal year will start with notification to school administration in early April for preparing all end of the year purchases and encumbrances. The financial office will close out all purchase orders prior to the end of the year. The Hartford Area Career and Technical center and collaboratives will have adjustment of tuition based on revenues against expenditures of operations.

2012-2 Financial reporting:

Condition: The District's system of internal control was not sufficient to enable the organization to complete year-end accounting adjustments and draft the financial statements and related notes in accordance with generally accepted accounting principles (GAAP) for state and local governments.

Criteria: Auditing standards generally accepted in the United States of America state that Management is responsible for the presentation and preparation of financial statements prepared in accordance with GAAP, including the accounting that is the basis for the annual financial statements as well as the form and content of the financial statements and related notes. Independent auditors cannot be considered part of an organization's system of internal controls.

Cause: District personnel have not received sufficient training in financial reporting for governments (i.e. Governmental GAAP) as established by the Governmental Accounting Standards Board (GASB).

Effect: With the consent and approval of management, we have provided the District with technical assistance by proposing accounting adjustments and preparing a draft of the financial statements and accompanying notes. This process resulted in over 40 proposed audit adjustments. Without these corrections, the District's financial statements would not have been presented in accordance with GAAP.

Recommendation: We recommend that the District implement an internal control system which will ensure that the Town's personnel have the time and knowledge to correctly post year-end adjusting journal entries and prepare a draft of the financial statements and related notes in accordance with GAAP.

Management's response/corrective action plan: The school district has reorganized the accounting structure to better detail revenues and cost expenditure data to assess, review and modify our educational focus for enhanced targeted educational delivery. This past summer we started the structural accounting to better provide administration with detailed information. We will complete the task by next summer.

2012-3 Tuition reconciliation:

Condition: The District receives a significant portion of its revenues in the form of tuition paid from sending districts. While the District has procedures to process invoices and collect payments there are insufficient controls to review the tuition rates and total revenue for propriety.

Criteria: Title 16 Section 836 of the Vermont Statutes establishes the required reconciliation of tuition overcharge or undercharge.

Cause: Turnover in the office of the Business Manager has prevented sufficient attention to tuition reconciliation.

Effect: The District could potentially overcharge or undercharge sending districts.

HARTFORD TOWN SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2012

Recommendation: We recommend that the District implement an internal control system which will ensure that the announced and allowable tuition rates are reviewed for propriety and that the amounts billed and collected for tuition are proper.

Management's response/corrective action plan: The collaboratives and Tech Center are now separated into distinct operational fund entities, with cost data that will be reviewed in January and June for adjustments of tuition accordingly. The school district has allocated district costs that will be charged to these separate entities based on prorated formulas that have now been automated to uniformly charge a proportionate share of district operational cost.

2012-4 Fiduciary accounting

Condition: Accounting for fiduciary activity (student activities) was completed by various District offices but not incorporated into the District's general ledger prior to the audit. We proposed several audit adjustments to properly record the ending amounts in balance sheet accounts within the District's general ledger.

Criteria: Accounting standards for governments, specifically GASB 34 *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Government*, identifies that proper reporting of fiduciary activities is a significant element of complete financial reporting.

Cause: Turnover in the office of the Business Manager has prevented sufficient attention to this matter.

Effect: Without correction, fiduciary activities would not be properly included in the District's general ledger.

Recommendation: We recommend that the District properly record fiduciary activity within the General Ledger accounting system and monitor the internal controls over receipts and disbursements in the student activity accounts to determine whether they are sufficient to prevent material misstatement of the District's financial statements.

Management's response/corrective action plan: The school district manages and is responsible for student activity and scholarship funds. The school district will modify procedures to have the district staff accountant review reconciled monthly bank statements and payments. The director of finance will prepare the fiduciary funds summary for audit at the end of the fiscal year.

2012-5 Fund balance reporting

Condition: The District's general ledger chart of accounts does not properly identify the required fund balance reporting classifications and balances are not maintained according to these classifications.

Criteria: Governmental Accounting Standards Board (GASB) No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes criteria for classifying fund balances into specifically defined classifications: nonspendable, restricted, committed, assigned and unassigned.

Cause: District personnel have not received sufficient training in financial reporting for governments (i.e. Governmental GAAP) as established by the Governmental Accounting Standards Board (GASB).

Effect: Without corrections, the District's financial statements would not have been presented in accordance with GAAP.

Recommendation: We recommend that District personnel modify its chart of account structure according to the five classifications of governmental fund balance reporting and adjust the accounts accordingly to properly represent District balances. We also recommend that the District formally adopt policies related to fund balance classifications as required by GASB No. 54.

HARTFORD TOWN SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2012

Management's response/corrective action plan: The school district will correct its chart of accounts to properly identify the proper fund balance for reporting. The district accountant and director of finance will work with our auditors to bring the accounting software account structure into full compliance with GASB 54.

2012-6 Segregation of duties – tuition billing

Condition: During our audit testing we noted deficiencies in relation to proper segregation of duties in the areas of cash receipts for tuition. Specifically, checks for tuition payments are provided to the same individual who also has the ability to create invoices and apply payments against outstanding receivables.

Criteria: Standard internal control procedures identify that certain duties are incompatible and should be performed by separate individuals.

Cause: Turnover in the office of the Business Manager has prevented sufficient attention to this matter.

Effect: This condition could result in the potential misappropriation of the District's assets.

Recommendation: We recommend that the District modify its cash receipts procedures in order to segregate the duties of cash collection and tuition billing.

Management's response/corrective action plan: The school district will segregate duties of staff to insure tuition students are sent invoices by one staff employee and the receipt of payments are reconciled by a different staff employee. The Hartford school district office has four key positions in its' central office, all part time. Payroll, payables, (human resource/accounting/receptionist), (invoicing/student tuition data/superintendent assistance). Our intention is to comply with what is logical and brings the district into full compliance.

C. Other Matters – financial statements

2012-7 Grants and collaboratives fund equity:

Condition: The grants and collaboratives fund has accumulated a significant fund balance as a result of revenues exceeding expenditures in prior years.

Criteria: Title 16 of the Vermont statutes establishes actions the District should take when a surplus exists.

Cause: The surplus has resulted from collaborative tuition revenues exceeding the program expenditures recorded in the grants and collaboratives fund in prior years and a subsequent tuition reconciliation not being completed timely.

Recommendation: We recommend that the District investigate its legal obligation related to the surplus in the grants and collaboratives fund.

Management's response/corrective action plan: The disposition of this fund balance was addressed by a school board resolution of December 12, 2012.

HARTFORD TOWN SCHOOL DISTRICT
Schedule of Findings
For the Year Ended June 30, 2012

D. Findings - federal awards:

2012-8 U.S. Department of Education passed through the State of Vermont Department of Education: CFDA No. 84.027, 84.173, 84.391 Special Education Cluster and CFDA No 84.048 Career and Technical Education Basic Grants to States

Condition: The District is not maintaining equipment records for purchases made with Federal funds in accordance with Federal regulations.

Criteria: Equipment which the District purchases with Federal funds must comply with property management standards as described in Title 34 Part 74.34 of the Code of Federal Regulations. Those standards require that equipment records be maintained and shall include a description of the equipment, identification numbers, award number for the source of the equipment, acquisition date, and disposition information.

Effect: The District is not in compliance with state and federal equipment management requirements.

Cause: The District was unaware of this compliance requirement.

Recommendation: We recommend that the District implement an accounting system to record, track and inventory equipment purchases made with federal funds, according to state and federal regulations.

Management's response/corrective action plan: The Hartford School District will require asset tags and asset log in as part of the purchasing and payment processing. The payment for the invoice will not be released until a copy of the asset log is given to payables. Upon receipt of a copy of the asset log, clearly showing the asset tag number and serial number the payment check will be released.

2012-9 U.S. Department of Education passed through the State of Vermont Department of Education: CFDA No. 84.027, 84.173, 84.391 Special Education Cluster and CFDA No 84.048 Career and Technical Education Basic Grants to States

Condition: The District did not have semi-annual wage certifications and personal activity reports for certain employees working under Federal programs.

Criteria: OMB Circular A-87 Cost Principles for State and Local Governments establishes principles and standards for determining costs for federal awards.

Effect: Grant expenditures may be subject to disallowance

Cause: District personnel were unaware that this documentation was missing.

Recommendation: We recommend that the District prepare and maintain documentation supporting expenditures associated with compensation for personal services as required by OMB Circular A-87.

Management's response/corrective action plan: Administration will require all Federal employees to sign the required documentation when the employment contract is initiated. Federal employees will be required to send activity reports prior to the release of employee payments.

E. Prior audit findings - federal awards:

The status of the prior year audit finding-federal awards, 2011-8, is repeated as finding 2012-8.



*Minutes of the
Town
and
School District
Meeting*

TOWN OF HARTFORD
ANNUAL TOWN MEETING
April 9, 2012
Hartford High School Gym
7:00 PM

Meeting called to order by Moderator Michael Kainen at 8:22 P.M. Moderator Kainen reviewed preliminary ground rules, Pursuant to the Annual Town Warning, the legal voters of the Town of Hartford met at the Hanley gym at Hartford High School in White River Jct.

The purpose of the Town business meeting being to decide by voice vote the following:

Article 1. To receive the reports of the Town Officers.

Motion by Ken Parker and seconded by F. X. Flinn to move the adoption of Article 1 to receive the reports of the town officers as printed in the town report. Motion passed by voice vote.

Article 2. To vote to collect Town General and Highway Tax and the Town School District's Tax on real estate in two installments, the first being on or before August 10, 2012, and the second installment being on or before February 8, 2013 through the Treasurer.

Motion by F. X. Flinn and seconded by Bethany Fleishman to move the adoption of Article 2 to vote to collect Town General and Highway Tax and the Town School District's Tax on real estate in two installments, the first being on or before August 10, 2012, and the second installment being on or before February 8, 2013 through the Treasurer. Motion passed by voice vote.

Article 3. To vote what compensation the Town will pay its Town officers from the General Fund, effective July 1, 2012 pursuant to 24 V.S.A., Section 932: Moderator \$100 per annum; Board of Civil Authority \$25 per diem; Lister's \$10.00 per hour; Board of Selectmen \$35 per meeting, with Chairman receiving \$150 additional per annum and Vice-Chairman receiving \$75 additional per annum; such officials will receive mileage reimbursement in the amount equivalent to the rate authorized by the IRS when a town vehicle is not available to them.

Motion by Bethany Fleishman and seconded by Sam Romano to move the adoption of Article 3 to vote what compensation the Town will pay its Town officers from the General Fund, effective July 1, 2012 pursuant to 24 V.S.A., Section 932: Moderator \$100 per annum; Board of Civil Authority \$25 per diem; Lister's \$10.00 per hour; Board of Selectmen \$35 per meeting, with Chairman receiving \$150 additional per annum and Vice-Chairman receiving \$75 additional per annum; such officials will receive mileage reimbursement in the amount equivalent to the rate authorized by the IRS when a town vehicle is not available to them. Motion passed by voice vote.

Article 4. To vote to approve the 2012-2013 budget if disapproved at the March 6th, 2012 meeting. Budget was passed on March 6, 2012.

Article 5. Shall the Town appropriate the sum of Eight Hundred Sixty Nine (\$869) Dollars for the purpose of

supporting the activities of the **Retired Senior Volunteer Program**.

Motion by Sam Romano and seconded by Sonia Knight to move the adoption of Article 5 shall the Town appropriate the sum of Eight Hundred Sixty Nine (\$869) Dollars for the purpose of supporting the activities of the **Retired Senior Volunteer Program**. Motion passed by voice vote.

Article 6. Shall the Town appropriate the sum of Nine Hundred Ninety Nine (\$999) Dollars to support the activities of **Vermont Adult Learning** in its work with adults in need of basic reading, writing, math, GED, and English language skills.

Motion by Sonia Knight and seconded by Alex DeFelice shall the Town appropriate the sum of Nine Hundred Ninety Nine (\$999) Dollars to support the activities of **Vermont Adult Learning** in its work with adults in need of basic reading, writing, math, GED, and English language skills. Motion passed by voice vote.

Article 7. Shall the Town appropriate the sum of Nine Hundred Seventy Five (\$975) Dollars to support the mission of the **Vermont Association for the Blind and Visually Impaired (VABVI)** in its work to help blind and visually impaired Vermonters achieve and maintain independence.

Motion by Alex DeFelice and seconded by Simon Dennis shall the Town appropriate the sum of Nine Hundred Seventy Five (\$975) Dollars to support the mission of the **Vermont Association for the Blind and Visually Impaired (VABVI)** in its work to help blind and visually impaired Vermonters achieve and maintain independence. Motion passed by voice vote.

Article 8. Shall the Town appropriate the sum of Eight Hundred Forty Five (\$845) Dollars to help support the work of **The Vermont Center for Independent Living** in assisting Vermonters with disabilities to live as fully, productively and independently as possible.

Motion by Simon Dennis and seconded by F. X. Flinn shall the Town appropriate the sum of Eight Hundred Forty Five (\$845) Dollars to help support the work of **The Vermont Center for Independent Living** in assisting Vermonters with disabilities to live as fully, productively and independently as possible. Motion passed by voice vote.

Article 9. To do any other necessary and proper non-binding business.

Ken Parker recognized former members of the Board of Selectmen who have retired by presenting them with a plaque. Jeff Libbey Board of Selectmen March 2, 2010 – March 6, 2012. On behalf of the Board of Selectmen and the citizens of the Town of Hartford in appreciation and gratitude for your loyalty, dedication and personal commitment during your 2 years of service to our community, thank you. Jeff Libbey was not present.

Bonnie Latham Board of Selectmen March 2, 2010 – March 6, 2012. On behalf of the Board of Selectmen and the citizens of the Town of Hartford in appreciation and gratitude for your loyalty, dedication and personal commitment during your 2 years of service to our community, thank you.
Bonnie Latham was not present.

Mark Donka Board of Selectmen March 8, 2011 – March 6, 2012. On behalf of the Board of Selectmen and the citizens of the Town of Hartford in appreciation and gratitude for your loyalty, dedication and personal commitment during your 1 year of service to our community, thank you. Mark Donka was not present.

Glenn Cutting retired Police Chief. Glenn has served this community as Selectman a number of years ago; he has also served in the Vermont State Police for twenty eight years, retired, and took up the challenge to serve as Chief of Police for Hartford. We thank him for his good work and guidance. We wish him well in his retirement.

Ken Parker praised the people of Hartford for their co-operation and help with the cleanup of tropical storm Irene, and for helping their neighbors and friends.

Dave Landry presented a Citizen of the Year Award to The Town of Hartford and Its Citizens.

WHEREAS, from time to time, it is appropriate and necessary to bring before the general public, recognition of outstanding achievement, and,

WHEREAS, from time to time, when the occasion for recognition is such that no one person or one organization can be recognized, and

WHEREAS, the occasion encompassed a broad segment of the community of Hartford and its citizens, and,

WHEREAS, following the Object of Rotary which is to encourage and foster the ideal of service as a basis of worthy enterprise, and

WHEREAS, the recipients of this award truly upheld Rotary's Moto of "Service Above Self".

THEREFORE, BE IT RESOLVED,

that on this Ninth Day of April, in the Year 2012, the White River Rotary Club hereby present its

Citizen of The Year Award To The Town of Hartford And Its Citizens In Grateful Appreciation for the Exceptional Work, Compassion and Outstanding Service Given in the aftermath of the Hurricane Irene Disaster.

David Landry, President, White River Rotary Club

Chuck Wooster – Charter Commission Presentation. Summary of Charter review. Technical changes are in front of the Legislature. We have the opportunity to make more substantial changes if we wish to. Would like citizens input tonight and subsequent meetings, and to gather information from the School Directors, or we can leave the charter the way it is. The charter made three significant changes, one is that it increased the number of selectmen from five to seven; the major change was that we went from having our Saturday Town Meeting before the voting. Moving the voting of the town and school budget from the Town Meeting to voting it by Australian ballot. The first year the school budget didn't pass and it was voted at this meeting. Also if the Treasurer should be elected or appointed, and if appointed by whom.

Tim Fariel thanked the charter committee for their hard work. Troubled by voting then having the meeting, would like to see more engagement prior to Australian voting.

Luke Eastman feels there should be more funding for signs and promotion.

Tim Fariel as a former member of the school board felt that major decisions were done in a vacuum; I feel more meetings are needed.

George Abetti, I think the listserv is great. Should utilize e-mail more and gather town e-mails for groups to communicate.

Dave Briggs, I don't think people know what the Charter is all about. I think we need to educate people more. Also thinks e-mail/listserv is a good way to communicate.

Richard Jenks asked the Town School Meeting Committee if they were going to pick up the signs from voting. F. X. answered yes, but if he sees any please let him know.

Chuck Bohi, State Representative thanked people for their support, but that he would not be running for another term.

F. X. Flinn introduced Tao Xavier the State Rep from District 6-1.

Motion by Alex DeFelice and seconded by Sonia Knight to adjourn the meeting. Meeting adjourned at 9:01 PM.

Dated at Hartford this 10th day of April 2012

Attest: Mary E. Hill, Town Clerk

Mary E. Hill



A RESOLUTION

WHEREAS, *from time to time, it is appropriate and necessary to bring before the general public, recognition of outstanding achievement, and,*

WHEREAS, *from time to time, when the occasion for recognition is such that no one person or one organization can be recognized, and,*

WHEREAS, *the occasion encompassed a broad segment of the community of Hartford and its citizens, and,*

WHEREAS, *following the Object of Rotary which is to encourage and foster the ideal of service as a basis of worthy enterprise, and*

WHEREAS, *the recipients of this award truly upheld Rotary's Motto of "Service Above Self".*

THEREFORE, BE IT RESOLVED,

that on this Ninth Day of April, in the Year 2012, the White River Rotary Club hereby presents its

CITIZEN OF THE YEAR

AWARD

TO

THE TOWN OF HARTFORD AND ITS CITIZENS

*In Grateful Appreciation for the
Exceptional Work, Compassion and Outstanding Service
Given in the aftermath of the Hurricane Irene Disaster.*

A handwritten signature in black ink, appearing to read "David R. Landry".

David Landry, President, White River Rotary Club

Results of Australian ballot on March 6, 2012:

Town Moderator, 1 year Michael Kainen 1776

Selectman 3 years, Darrek Daoust 233, Simon Sennis 851, Mark Donka 678

Selectman 2 years (2 positions), Bethany Fleishman 887, F.X. Flinn 1000, Bonnie Latham 470, Sandra Mariotti 639, Charles Rataj 389

Lister 3 years, Emile Grondin 1605

Library Trustee Remaining 4 years of a 5 year term, Arthur Peale 465, Carol Rivard 1092

Library Trustee 5 years, Thomas Hazen 1655

Town Clerk 3 years, Mary (Beth) Hill 1762

2. Shall the Town appropriate a total general fund expenditure for operating expenses of \$13,446,232 of which \$10,208,214 shall be raised by taxes, \$2,988,018 by non-tax revenues and \$250,000 by prior year surplus. **(By Australian Ballot)**

In Favor: 1464 Opposed: 427

3. Shall the Town appropriate the sum of Forty-four Thousand Six Hundred Fifty (\$44,650) Dollars to **Advance Transit** for the purpose of providing public transportation services **(By Australian Ballot)**

In Favor: 1609 Opposed: 343

4. Shall the Town appropriate the sum of Fifteen Thousand Two Hundred and Fifty (\$15,250) Dollars for the purpose of assisting various associations owning or in control of **Cemeteries** in said Town, to be divided as follows:

Hartford Cemetery Assoc.-Seven Thousand Five Hundred (\$7,500) Dollars

Christian Street Cemetery Assoc.-Six Hundred (\$600) Dollars

Mt. Olivet and St. Anthony's Cemeteries Assoc.-Three Thousand Eight Hundred (\$3,800) Dollars

West Hartford Cemetery Assoc.-Nine Hundred (\$900) Dollars

Quechee Cemetery Assoc.-Two Thousand Four Hundred Fifty (\$2,450) Dollars

(By Australian ballot)

In Favor: 1692 Opposed: 246

5. Shall the Town appropriate the sum of Six Thousand (\$6,000) Dollars to be paid to **The Family Place**, to help support programs which benefit Hartford residents. **(By Australian ballot)**

In Favor: 1583 Opposed: 348

6. Shall the Town appropriate the sum of Three Thousand (\$3,000) Dollars for the purpose of helping to defray the expenses of the **Hartford Historical Society** in collecting, conserving and displaying the Town's history. **(By Australian ballot)**

In Favor: 1515 Opposed: 415

7. Shall the Town appropriate the sum of Twelve Thousand (\$12,000) Dollars to the **Boys & Girls Club-Hartford** Unit to help defray the cost of their operating budget, and to help provide additional funding for programs for Hartford teens. **(By Australian ballot)**

In Favor: 1532 Opposed: 397

8. Shall the Town appropriate the sum of Seven Thousand (\$7,000) Dollars for the purpose of helping to defray the expenses of operating and maintaining **Headrest's** information and referral and crisis intervention services. **(By Australian ballot)**

In Favor: 1478 Opposed: 412

9. Shall the Town appropriate the sum of Seven Thousand Five Hundred (\$7,500) Dollars to **Southeastern Vermont Community Action (SEVCA)** to assist Hartford in responding to the emergency needs of the community and providing all available and applicable services. **(By Australian ballot)**

In Favor: 1625 Opposed: 303

10. Shall the Town appropriate the sum of Forty-One Thousand Eight Hundred Eighty Two (\$41,882) Dollars to support the home health care and hospice care of patients in their homes by staff and volunteers of the **Visiting Nurse Alliance of Vermont and New Hampshire, Inc. (By Australian ballot)**

In Favor: 1708 Opposed: 225

11. Shall the Town appropriate the sum of Two Thousand Five Hundred (\$2,500) Dollars for services provided by **Windsor County Partners** to Hartford young people. **(By Australian ballot)**

In Favor: 1428 Opposed: 463

12. Shall the Town appropriate the sum of Two Thousand (\$2,000) Dollars to **Women's Information Service (WISE)** to help defray the cost of their operating budget. **(By Australian ballot)**

In Favor: 1422 Opposed: 472

13. Shall the Town of Hartford, VT establish a town-wide **Property Assessed Clean Energy (PACE)** District to enable participating property owners to access funding from a non-town source to pay for eligible home energy improvements, with the property owner paying back the cost as a regular municipal assessment on that property owner's property tax bill, or other municipal bill, including the cost to operate the District, as provided for by 24 V.S.A. Chapter 87 (Section 3261 et seq.)? **(By Australian Ballot).**

In Favor: 1309 Opposed: 575

14. Shall the Selectboard of the Town of Hartford be authorized to fund future public facility and infrastructure improvements within the Hartford White River Junction **Tax Increment Finance (TIF)** District by pledging the Town's credit to consider debt obligations in the future of up to \$13,000,000 plus financing and related costs, and using new tax increment revenues from new development within the TIF District to repay the principal, financing and related costs, with the understanding that if future debt is approved by the Hartford Selectboard or voters, the Town is liable for full repayment of these debt obligations(s) if the new tax increment revenues are not sufficient for full repayment, as allowed by law. **(By Australian Ballot).**

In Favor: 10972 Opposed: 757

15. Shall the Town of Hartford issue general obligation bonds in an amount not to exceed One Million One Hundred Thirty Five Thousand Two Hundred Twenty Five Dollars (\$1,135,225), subject to reduction from the receipt of any state or federal funds, for the purpose of financing the cost of replacing the present Quechee Covered Bridge (so-called) spanning the Ottaquechee River that was severely damaged and rendered unusable by flooding during Tropical Storm Irene, viz; with a new 87' concrete and steel deck bridge with a wood housing/cover as well as the construction and/or reconstruction of associated sidewalks, roadways, acquisition of necessary land(s), easements, Rights of Way, or other appurtenances relating thereto, all to be repaid by property taxation. **(By Australian Ballot).**

In Favor: 1609 Opposed: 358

16. Shall the Town of Hartford issue general obligation bonds in an amount not to exceed Five Hundred Thousand Dollars (\$500,000), subject to reduction from the receipt of any state or federal funds, for the purpose of financing the cost of reconstructing/replacing the Town's Library located in W. Hartford, severely damaged and rendered unusable by flooding during Tropical Storm Irene, viz; the construction/reconstruction and/or expansion of a new Library on the existing site and/or nearby location including but not limited to new construction and/or reconstruction of the library, associated grounds, parking lots, the acquisition of necessary associated land(s), easements, Rights of Way, or other appurtenances relating thereto all to be repaid by property taxation. **(By Australian Ballot).**

In Favor: 1181 Opposed: 751

17. Shall the Town of Hartford chose to adopt proposed comprehensive amendments to the Hartford Town Charter approved and adopted by the Board of Selectman of the Town of Hartford on September 8, 2011.

In Favor: 1422 Opposed: 368

Dated at Hartford, Vermont this 6th day of March, 2012

ATTEST: Mary E. Hill, Town Clerk

Hartford Board Meeting Minutes-Hartford Board of School Directors
Annual Town School District Meeting
April 9, 2012
HHS- Gymnasium

Board members present: Administrators Present:
Jeff Arnold Tom DeBalsi
Lori Dickerson
Peter Merrill
Kevin Christie
Eric Michaels

Moderator Kainen opened the meeting with the Pledge of Allegiance and reviewed ground rules for the meeting.

Kevin Christie called the meeting to order at 7:14 PM.

Board Member Compensation- Kevin Christie motions to compensate board members the sum of \$40.00 per meeting adding an additional sum of \$150.00 per annum for the chair and an additional \$75.00 per annum for the clerk. Peter Merrill seconds the motion. No discussion. Motion passed by voice vote.

School Reports-

1. Financial Statement and Auditor's Report-June 30, 2011

- David Larcombe presented the FY11 Audit Report and Corrective Action Plan. The Schedule of Findings is found on page 212 in the Town and School District 2011 Annual Report.
- 2. **Good news- Mr. DeBalsi** (no objection from the voters as Mr. DeBalsi is not a Hartford resident) introduced the following Administrators from the Hartford School District.
 - Rick Dunstin-Eichler (DBS Principal) presented for DBS. Mr. Eichler briefly mentioned the: 4th grade farm to school program, Lego Robotics, Girls on Run, and PBS (Positive Behavior at School)
 - Amos Kornfeld (OQS Principal) presented for OQS. Mr. Kornfeld touched on OQS's successful restructuring of NECAP test taking. Success stems from: relaxing atmosphere, best effort, excitement and even snacks! Citizenship activities included relief efforts after Hurricane Irene, with the whole school making lunches for the relief workers!
 - Sheila Powers (Principal WRS) presented with Karen Gainey. Karen spoke of the CLASP (Creative Life after School) program. Great events are being performed behind the space at WRS, getting ready for wonderful gardens and outdoor classrooms. Ms. Powers reported on the PICUS report and Title One math students who are receiving extra help.

- John Grant (HMMS Principal) and Rick Schluntz presented with 5 8th grade students from Mr. Schluntz's science class. The students spoke of their projects on "Hurricane Hill". Every Friday from August-December the students spend the day on the hill writing in journals, identifying trees and plant life, using GPS, compasses and other tools. "No Child Left Inside" is definitely not an issue with Mr. Schluntz's 8th grade science class!
- Joe Collea (HHS Principal) presented the new HHS programs such as: "ARC" Academic Resource Center for tutoring, Quest (for students in danger of dropping out of school) and the Looping counseling program. Mr. Collea reported some students leave next week for Germany for a learning experience. He also explained Mr. Hamilton's successful bowling club!

Kevin Christie motions to accept the School District Reports. Eric Michaels seconds the motion. No discussion. A unanimous voice vote passes the motion.

Resolutions

1. Gabrielle Lucke, Lori Dickerson reads the resolution:
Whereas, Gabrielle Lucke has served on the Hartford School District Board for one year, and
Whereas she has served on numerous committees, that have benefited the school district
Whereas, she has given unselfishly of her time
Whereas, her dedication and hard work have benefited the school district's students and staff
Whereas, all of her actions have shown honesty, fairness and caring, and
Whereas, she has chosen not to seek re-election,
Now therefore be it resolved, by the Citizens of the Town of Hartford, that Gabrielle Lucke be given a vote of appreciation for her one year of service, and furthermore, that her resolution be recorded in the Town Records, dated this 9th day of April, 2012. Signed by the Superintendent.
Resolution passed in honor of Gabrielle Lucke.
2. ,Ken Boumenot, Jeff Arnold reads the resolution:
Whereas Ken Boumenot, has served on the Hartford School District Board for one year, and
Whereas he has served on numerous committees, that have benefited the school district
Whereas, he has given unselfishly of his time
Whereas, his dedication and hard work have benefited the school district's students and staff
Whereas, all of his actions have shown honesty, fairness and caring, and
Whereas, he has chosen not to seek re-election,
Now therefore be it resolved, by the Citizens of the Town of Hartford, that Ken Boumenot be given a vote of appreciation for his one year of service, and furthermore, that his resolution be recorded in the Town Records,

dated this 9th day of April, 2012. Signed by the Superintendent. Resolution passed in honor of Ken Boumenot.

Other- Paul Sundae (parent of 6th grade HMMS) thanks the District for the 6-8th grade combined class. His son is doing well and parents greatly appreciate it!

Adjournment-8:12 PM Peter Merrill motions to adjourn the meeting. The motion is seconded by Kevin Christie. Unanimous voice vote passes the motion.

Respectfully Submitted:
Carol Bagley

Officers of the Town and School District of Hartford, Vermont

<i>As of December 31, 2012</i>		Term Expires
Town and School Moderator	Michael Kainen	2013
Town Clerk	Mary E. Hill	2015
Assistant Town Clerk	Sherry West	
Town Treasurer.....	John Clerkin	2013
Assistant Town Treasurer	Linda Gallo	
Selectman (3 years).....	Sabino "Sam" Romano	2014
Selectman (3 years).....	Simon Dennis	2015
Selectman (3 years).....	Sonia O. Knight	2013
Selectman (2 years).....	Kenneth Parker	2013
Selectman (3 years).....	Alex S. DeFelice	2012
Selectman (2 years).....	F. X. Flinn	2014
Selectman (2 years).....	Bethany Fleishman	2014
School Director (3 years).....	Kevin Christie	2013
School Director (2 years).....	Jeff Arnold	2014
School Director (3 years).....	Eric Michaels	2015
School Director (2 of 3 years).....	Peter N. Merrill	2014
School Director (2 years).....	Lori Dickerson	2013
Superintendent of Schools	Thomas DeBalsi	
Lister	Terry Chesbro	2013
Lister	Emile Grodin	2015
Lister	Chip Jameson	2014
Town Manager.....	Hunter Rieseberg	
Fire Chief.....	Steve Locke	
Police Chief	Vacant	
Public Works Director	Richard Menge	
Finance Director	Andrew Larkin	
Recreation Director.....	John "Tad" Nunez	
Planning/Development Director	Lori Hirshfield	
Utilities Superintendent	John Choate	
Highway Superintendent.....	Allyn Ricker	
Zoning Administrative Officer	Jo-Ann Ells	2013
Acting Zoning Administrative Officer.....	Matt Osborn	2014
Road Commissioner.....	Town Manager	
Library Trustee	Carole Rivard	2017
Library Trustee	Sandra Bergeron	2015
Library Trustee	Thomas Hazen	2017
Library Trustee	Margaret A. Newton	2013
Library Trustee	Stuart Ofstad	2014
State Representative Windsor 6-2.....	Sheila Vowinkle	2014
State Representative Windsor 6-2.....	Kevin Christie	2014
Health Officer	Brett Mayfield	2013
Deputy Health Officer	Martha McLafferty	2014

BOARDS AND COMMISSIONS

Zoning Board of Adjustment:

Steve Lagasse (2013)
Christopher Lowe (2013)

Donald C. Jones (2015)
Frank Gado (2015)

Alice Maleski (2013)

Planning Commission:

Robin Adair Logan (2013)
Dennis Brown (2014)

Bruce Riddle (2013)
Peter Merrill (2016)
Tobias Dayman (2015)

John E. Jalowiec (2013)
Richard Kozlowski (2014)

Parks & Recreation Commission:

Jeff Reed (2014)
Chris Lowe (2015)
Gene Soboleski (2014)

Brandon Dyke (2013)
Karen Payne (2013)

Eliza LeBrun (2015)
Bonnie Fields (2015)

Hartford Tree Board:

Clare Forseth (2015)
Carole Haehnel (2013)
Amalia Franceschi (2013)

Diane Romano (2014)
Joanne Roth (2015)

Brian Bare (2015)
Sarah Oertly (2013)

Conservation Commission:

Jonathan Bouton (2016)
Karen Douville (2016)

Mary Hutchins (2015)
Kevin French (2013)

Shawn Kelley (2014)

Justices of the Peace:

Richard Ballou
Mikel Beckley
Roy Black
Rachael Brown
Patricia Cook

F.X. Flinn
Daniel Fraser
Richard Grassi
Stephanie Hillard
Nancy Howe

Linda Labriola
Gayle Ottmann
Kevin Raleigh
Todd Steadman
Chuck Wooster

Hartford Business Revolving Loan Fund Committee

Frank Klymn (2014)
Dennis Driscoll, Jr. (2013)

Greg Kennedy (2015)

Kevin Raleigh (2013)
Steven Geiger (2015)

Historic Preservation Commission

Patricia Stark (2013)
Robin Adair Logan (2014)

Jonathan Schechtman (2014)

Susanne Abetti (2015)

Design Review Committee:

Matt Bucy (2015);
Denise Welch-May (2015)

Michael Davidson (2014)
Evan Eccher (2015)

Jonathan Schechtman (2013)

Sister Cities International:

Brett Mayfield (2013)

Joan Ponzoni (2015)

Havah Armstrong-Walther (2013)

Energy Commission:

Margaret Richardson (2015)
Luke Eastman (2015)

Alan Johnson (2013)
Martha McDaniel (2014)

Lynn Bohi (2015)

Town Meeting Committee:

Eliza LeBrun
Bill Mann

Tammy Ladd
Luke Eastman

Susanne Abetti

HARTFORD SCHOOL DISTRICT
2013-2014 School Calendar

	M	Tu	W	Th	F		M	Tu	W	Th	F
August 4	12	13	14	15	16	February 15	3	4	5	6	7
	19	T	T	T	T		10	11	12	13	14
	26				X		X	X	X	X	X
							24	25	26	27	28
September 20	H	3	4	5	6	March 20	D	T/PC	5	6	7
	9	10	11	12	13		10	11	12	13	14
	16	17	18	19	20		17	18	19	20	21
	23	24	25	26	27		24	25	26	27	28
	30						31				
October 22		1	2	3	4	April 17		1	2	3	4
	7	8	9	10	11		7	8	9	10	11
	14	15	16	17	T		X	X	X	X	X
	21	22	23	24	25		21	22	23	24	25
	28	29	30	31			28	29	30		
November 16					1	May 21				1	2
	4	5	6	D	T/PC		5	6	7	8	9
	H	12	13	14	15		12	13	14	15	16
	18	19	20	21	22		19	20	21	22	23
	25	26	X	X	X		H	27	28	29	30
December 15						June 7	2	3	4	5	6
	2	3	4	5	6		9	10	T/S	S	S/G
	9	10	11	12	13		S	S			
	16	17	18	19	20						
	X	X	X	X	X						
January 18	X	X	X	X	X						
	6	7	8	9	10						
	13	14	15	16	T						
	T	21	22	23	24						
	27	28	29	30	31						

Aug. 20,21,22,23	In-service days (no classes for students)	T = Teacher In-service Days (No classes for students)
Aug. 26	First day of school for students	D = Early Dismissal for Students (1/2 day in-service)
Aug. 30	School closed for students and teachers	H = Holiday; School closed for students and teachers
Sept. 2	Labor Day (school closed)	X = School closed for students and teachers
Oct. 18	In-service day (no classes for students)	S = Snow-day make-up day if needed
Nov. 7	Early dismissal for students	PC = Parent-teacher conferences
Nov. 8	In-service day/K-8 Parent Conferences	G = Graduation
Nov. 11	Veterans Day (school closed)	
Nov. 27, 28, 29	Thanksgiving Recess (school closed)	First Quarter Ends: October 25 (42 days)
Dec. 23 – Jan. 3	Holiday Recess (school closed)	Second Quarter Ends: January 16 (44 days)
Jan. 17	In-service day (no classes for students)	Third Quarter Ends: March 28 (43 days)
Jan. 20	MLK Day In-service (no classes for students)	Year Ends: If no snow days June 10 (46 days)
Feb. 17-21	Winter Recess (school closed)	
March 3	Early Dismissal for students	First Trimester ends November 6
March 4	In-service day/Elem. Parent Conferences	Second Trimester ends March 3
April 14-18	Spring Recess (school closed)	Third Trimester ends June 10
May 26	Memorial Day (school closed)	
June 10	Last student day if no snow days	June 10 Last student day if no snow days (175 days)
June 11	In-service day OR 1 st snow make-up day	June 11 Last teacher day if no snow days (185 contract days)
June 11, 12, 13, 16, 17	Snow-day make up days (up to 5)	June 17 Last teacher and student make-up days if 5 snow days
June 13	Graduation	June 13 Graduation

IMPORTANT LEGISLATIVE CHANGE FOR 2013:

Filing Homestead Declarations annually **will once again become mandatory** in 2013. If you are a Vermont resident and own and occupy a Vermont dwelling as your principal residence on April 1, 2013, you must file a Homestead Declaration, Form HS-122, by April 15, 2013.

HOMESTEAD DECLARATIONS

The State of Vermont taxes property under two different rates, the homestead rate and the nonresidential rate. If you own a Vermont property and occupy it as your principal residence on April 2, 2013, you pay the homestead education property tax rate. Property owners must have a homestead declaration on file with the Department of Taxes to be classified as a homestead and pay the homestead rate. Please be advised that an 8% penalty on the education taxes will be assessed on those properties that file the Homestead Declaration late after the September 1, 2013 final deadline.

PROPERTY TAX ADJUSTMENT CLAIM

Homestead owners may be eligible for a Property Tax Adjustment based on their house site value and income. The property tax adjustment is a credit applied against your property tax bill. **The credit is reflected on your 2013/2014 property tax bill as a state payment.** Property Tax Adjustment Claims are made to the Department of Taxes by filing Form HS-145. To file for a Property Tax Adjustment Claim, you must (1) be a VT resident all of calendar year 2012; (2) not be claimed as a dependent in tax year 2012; (3) have owned and occupied the property as your principal residence on April 2, 2013; and (4) have the property declared as homestead on the 2013 grand list. You may be eligible for a property tax adjustment even if you do not have a requirement to file a Vermont income tax return. Call 1-866-828-2865 for more information. No property tax adjustment claims will be accepted or paid after October 15, 2013.

www.vermont.gov

Then use the tax department link on the home page. Please be advised that the website (for e-filing) is down with revisions until January 30, 2013. No forms are yet available.

TOWN OF HARTFORD
171 BRIDGE STREET
WHITE RIVER JCT., VT 05001

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