

# TOWN OF SPRINGFIELD, VERMONT



**ANNUAL REPORT  
FISCAL YEAR 2009**

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# TOWN OF SPRINGFIELD DIRECTORY

## GENERAL INFORMATION

Population: 9,078  
Size: 31,552 Acres  
47 Square Miles  
Altitude: 410 Feet

## MEETING SCHEDULES

### BOARD OF SELECTMEN

Meetings held second and fourth Mondays at 7:00 p.m., Selectmen's Meeting Room, Municipal Office

### SCHOOL BOARD

Meetings held first and third Monday of each month at 6:00 p.m. at the High School Library

### LIBRARY TRUSTEES

Meeting held the second Monday of each month at 7:00 p.m. at the library

### PLANNING COMMISSION

Meeting held the first Wednesday of each month at 7:00 p.m., Selectmen's Meeting Room, Municipal Office

### SPRINGFIELD HOUSING AUTHORITY

Meeting held the second Tuesday of each month at 8:30 a.m., Huber Building, 80 Main Street

## DATES TO REMEMBER

**March 1, 2010** - Monday evening Town Meeting at 7:30 p.m., Springfield High School Cafeteria

**March 2, 2010** - Town Meeting Australian Ballot Voting at Riverside Middle School Gymnasium Polls will be open 8:00 a.m. - 7:00 p.m.

**April 1, 2010** - Dogs must be licensed

**April 10, 2010** - Trout Season opens

**April 15, 2010** - Fourth and final property tax installment due for 09/10 tax year

**August 16, 2010** - First property tax installment due

**October 15, 2010** - Second property tax installment due

**Deer Archery Season** - October 2-24, 2010  
December 4-12, 2010

**November 6-7, 2010** - Vermont Youth Deer Weekend

**Deer Firearm Season** - November 13-28, 2010

**January 18, 2011** - Third property tax installment due

**April 1, 2011** - Dogs must be licensed

**April 15, 2011** - Fourth and final property tax installment due for 10/11 tax year

## TOWN

Municipal Offices:

96 Main Street

Office Hours:

8:00 a.m. - 4:30 p.m.

Monday - Friday

885-2104

Tel. No. ....

Department of Public Works:

Fairground Road

Business Hours:

7:00 a.m. - 3:30 p.m.

Monday - Friday

886-2208

Tel. No. ....

## Springfield Police Department:

**Tel. No. .... 885-2113**

Springfield Fire Department:

Hartness Avenue

## Fire and Ambulance Emergency

**Tel. No. .... 885-4545**

Fire and Ambulance Non-Emergency

Tel. No. .... 885-4546

Springfield Town Library

43 Main Street

Business Hours:

Monday-Thursday

9:00 a.m. - 8:00 p.m.

Friday

9:00 a.m. - 5:00 p.m.

Saturday

10:00 a.m. - 3:00 p.m.

Tel. No. ....

885-3108

Parks & Recreation Department:

139 Main Street

Tel. No. ....

885-2727

Senior Citizens' Center:

139 Main Street

Business Hours:

8:00 a.m. - 4:00 p.m.

Monday - Friday

885-3933

Tel. No. ....

Sewage Disposal Plant:

Clinton Street

Business Hours:

7:00 a.m. - 3:30 p.m.

Monday - Friday

885-2854

Tel. No. ....

Transfer Station & Recycling Center:

Fairground Road

Business Hours:

Monday

12:30 p.m. - 4:30 pm.

Wednesday

8:30 a.m. - 4:30 p.m.

Saturday

8:00 a.m. - 4:00 p.m.

Tel. No. ....

885-5827

## SCHOOLS

Central Offices ..... 885-5141

Athletic Director ..... 885-7905

Elm Hill School ..... 885-5154

Gateway Program ..... 885-3477

Union Street School ..... 885-5155

Park Street School ..... 885-4774

Riverside Middle School ..... 885-8490

Springfield High School ..... 885-7900

Technical Center ..... 885-8300

# ELECTED MUNICIPAL OFFICERS

## MODERATOR

Patrick M. Ankuda 2010

## SELECT BOARD

Terri Benton 2012  
 Mark A. Blanchard\* 2010  
 Michael Knoras 2011  
 Kristi Morris 2011  
 John Swanson 2012

## SCHOOL DIRECTORS

Scott Adnams 2012  
 Samuel Coleman 2012  
 Jeanice Garfield 2010  
 Larry Kraft\* 2010  
 Marilyn Thompson 2011

## LISTERS

Arnold J. Lashua 2012  
 Richard A. Moore 2011

## LIBRARY TRUSTEES

Miranda Bogardus 2010  
 Alan Fusonie 2012  
 Kathleen Gulick \*\* 2010  
 Stephen J. Matush 2010  
 Jean Middleton 2011  
 Lisa C. Mobus 2010  
 John Vorder Bruegge \* 2011

## TRUSTEES OF PUBLIC FUNDS

Mary Helen Hawthorne 2012  
 Holly Farnsworth 2010  
 Jane Waysville 2011

## CEMETERY COMMISSIONERS

Donald Page 2013  
 Scott Page 2012  
 Michael Laplante 2014  
 John N. Swanson 2011  
 Tami Thomas 2010  
 Meredith D. Kelley, Ex-Officio

## TOWN AGENT

Stephen S. Ankuda 2010

## FIRST CONSTABLE

Richard Ripchick 2010

## JUSTICES OF THE PEACE (Term expires in February 2011)

Richard Andrews  
 Judith Edwards  
 Alice M. Emmons  
 Mark J. Greenvall  
 Eugene Guy  
 Michael Knoras  
 Larry Kraft  
 Ernest "Puggy" Lamphere  
 Peter E. MacGillivray  
 Cynthia T. Martin  
 Steven J. Matush  
 David A. Shuffleburg  
 Kathleen Stankevich  
 Steven J. Sysko  
 David A. Yesman

## STATE REPRESENTATIVE WINDSOR 1-1

Kathy Pellett

## WINDSOR 1-2

Alice Emmons  
 Cynthia Martin

## WINDSOR COUNTY SENATORS

John Campbell  
 Richard McCormack  
 Alice Nitka

\*Chairperson

\*\*Kathleen Gulick was appointed by the Select Board to fill the seat on the Board of Library Trustees of William O. Moeser who passed away in 2009. The appointment is until the 2010 Town Meeting at which time the voters will have an opportunity to elect someone to that seat until 2012.

## APPOINTED BOARDS AND COMMISSIONS

### PLANNING COMMISSION

Donald Barrett\*  
Richard Filion  
Wilbur Horton, Jr.  
Karl Riotte  
Joseph V. Wilson  
Mark Wilson  
William G. Kearns, Administrative Officer

### DOWNTOWN DESIGN COMMISSION

Charles Gulick, III  
Goldie May  
Elsie Putnam

### DEVELOPMENT REVIEW BOARD

Stephen Kraft  
Donald Napsey  
Theodore Reeves  
Keith Stern  
Joseph V. Wilson\*

#### *Alternates*

Donald Barrett  
Wilbur Horton, Jr.

### BUDGET ADVISORY COMMITTEE

James Benton  
Edward F. Caron  
Lisa Hall

### COUNCIL ON AGING

No representative at this time

### AIRPORT COMMISSION

Peter Andrews  
Gerard Conklin  
Carol-Lynn Knight  
Michael Knoras  
Peter MacGillivray\*

### HOUSING AUTHORITY

Peter Andrews  
Cynthia Gagnier  
Frederic P. Koledo\*  
Gerald Mittica  
Franklin Poole  
William F. Morlock, III, Executive Director

\*Chairperson

## APPOINTED OFFICERS AND DEPARTMENT HEADS

### TOWN MANAGER

Robert J. Forguites

### TOWN CLERK/TREASURER

Meredith D. Kelley

### DELINQUENT TAX COLLECTOR

Meredith D. Kelley

### FINANCE DIRECTOR

Jeffrey A. Mobus

### ADMINISTRATIVE OFFICER

William G. Kearns

### POLICE CHIEF

Douglas Johnston

### FIRE CHIEF

Russell Thompson

### PUBLIC WORKS DIRECTOR

Harry Henderson

### PARKS, RECREATION AND LEISURE SERVICES DIRECTOR

Andrew Bladyka

### LIBRARY DIRECTOR

Russell S. Moore

### CHIEF ASSESSOR

### SENIOR CITIZENS CENTER DIRECTOR

Terri Emerson

# REPORT OF THE BOARD OF SELECTMEN

This past year saw no changes on the Board of Selectmen. Two veteran members of the Board, John Swanson and Terri Benton, were both re-elected at the 2009 Town Meeting for three year terms.

2009 was the year of “one way traffic” in downtown Springfield. The restoration of the so-called Community Center Bridge was started by the Vermont Agency of Transportation and that required north-bound traffic to be routed on Main Street and south-bound traffic to use Mineral Street for about six months. This change in traffic pattern required an effort on everyone’s part to become familiar with. It is expected that the project will be completed in the Spring of 2010.

Another Vermont Agency of Transportation project, restoration of the Paddock Road Bridge, was completed in 2009. The bridge had been closed for several years because of safety concerns and caused traffic to be routed to the southeastern end of Paddock Road to enter onto Route 11. The completion of the project also re-opened the bridge for Toonerville Trail pedestrian and bicycle traffic.

Two other projects were completed in 2009 - the reconditioning and paving of Park and Union Streets and the replacement of sidewalks and traffic signals on Main Street.

At the Town Meeting in 2009, Springfield voters approved the borrowing of \$6.5 million to fund the final phases of the Water System Improvement Project. This funding will be added to the two previous authorizations of \$2 million each. Work was started in 2009 to replace two miles of one hundred year old water main along River Street from Reservoir Road to Springfield Plaza, to construct a new one million gallon water storage tank off Union Street and to make other improvements in the water system to correct low pressure problems. The water system improvements should be completed by the end of 2010.

Also at the 2009 Town Meeting, Springfield voters approved the borrowing of \$2.75 million to complete the final planned phase of the Town’s Combined Sewer Overflow (CSO) Project. This work will primarily consist of separating storm and sanitary sewers in the Elm Hill area. The CSO work should be completed by the end of 2010.

Both the Water System Improvements and the CSO work are mandated by the Vermont Agency of Natural Resources. We have been working with our engineers and the State of Vermont to maximize any available grant funding for these projects.

The reconditioning and paving of Summer Street is planned for the Summer of 2010. This project will connect to the just completed Route 143 Improvement Project and will complete the rehabilitation of the road from downtown Springfield to Route 5.

The economy of Springfield has suffered along with the rest of the country. However there are some bright spots, most notably the continuing renovations to the former Fellows property on River Street. Precision Valley Development Corporation, Springfield Regional Development Corporation and Southern Windsor County Regional Planning Commission have been working with One Hundred River Street, LLC, the lessee of the property, on the renovations. When the renovations are completed, plans call for the Springfield Medical Group to move in as anchor tenant.

Planning continues on restoration of the fire damaged Ellis Block. It is expected that renovations to the building will start in the Summer of 2010 with the renovated building containing a mixed use of housing and multi-screen theater. Springfield Housing Authority has partnered with Housing Vermont on this project.

More detailed information concerning the operations of the various Town Departments is contained in the individual Department Head reports and those reports should be read in con-

***Report of the Board of Selectmen (Continued)***

junction with this report.

Once again we want to thank the citizens of the Town for the support they have given to the Board and to Town projects.

Robert J. Forguites, Town Manager  
*For the Board of Selectmen*

Mark A. Blanchard, *Chair*  
John Swanson, *Vice Chair*  
Terri Benton  
Michael Knoras  
Kristi Morris

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**RESOLUTIONS FOR 2009**

- 01/26/09 R 09-1 Bond Resolution for CSO for \$2,750,000.00
- 01/26/09 R 09-1 Bond Resolution for Water System Improvements for \$6,500,000.00
- 02/23/09 R09-2 Resolution For VCDP Grant Application Authority – Single Applicant
- 02/09/09 R09-3 Grant Agreement Resolution – Single Grantee – Ellis Block – Vermont Community Development Program Grant
- 04/27/09 R 09-4 Two-year Equipment Note – \$90,000.00 from People’s United Bank, d/b/a/ Chittenden Bank
- 06/15/09 R 09-5 Water and CSO Project Notes – \$1,500,000.00, \$2,000,000.00 and \$2,500,000.00
- 06/15/09 R 09-6 Authorization of Town Manager to bid, on behalf of the Town of Springfield, on properties at Tax Sale on 6/29/09 and to authorize and sell properties purchased by the Town at Tax Sale. Engagement of Town Attorney to conduct Tax Sale and receive fee of 15% of the taxes.
- 09/28/09 R 09-7 River Street Water Main Project – VT Municipal Bond Bank Borrowing \$732,579.70.

# TOWN CLERK

Office Hours: Monday – Friday 8:00 a.m. – 4:30 p.m.

Fiscal year 2008-2009 was a busy year for the Town Clerk's Office. It was an election year with the Vermont Primary Election in September, the Vermont General Election in November, the Annual Town and Town School District Meeting in March 2009 and the Special Town School District meeting in April. Being sworn in as Town Clerk in July 2008, I had a lot to learn before the Primary Election in September. With the hard work and assistance of Barbara Courchesne and Mary Perkins, Assistant Town Clerks, as well as the Board of Civil Authority and all the poll workers, we were well prepared for each election including accommodating the significant amount of voters for the General Election in November. We checked off 4,301 voters for the General Election, which is approximately 69% of registered voters in the Town of Springfield! It was a historical turnout.

Besides serving as election officials at all of last year's elections, the Town Clerk's Office has many responsibilities during the year. One significant responsibility is preserving, maintaining, managing and recording the town's public records, which includes a variety of documents such as land records, minutes, permits, survey maps, vital records, licenses, election and tax information. Some other responsibilities include preparing the warrant and ballot for the Town and Town School District Meeting, publication of the annual report and polling place setup.

In addition to our responsibilities, the Town Clerk's Office also offers many services throughout the year. For example, we register new voters, receive and respond to requests for absentee ballots, issue dog, hunting, fishing, town, liquor, and marriage licenses, provide certified copies of birth and death records, deed cemetery lots, receive documents for recording in our land records, issue motor vehicle, snowmobile and motor boat renewal registrations, provide notary services and process passport applications. **We are excited to announce that we are now doing passport or identification photographs. You may purchase two 2" x 2" photos for \$15.00.**

Below are some of the services that were provided during the 2008-2009 year:

Cemetery Lots Sold	13	Hunting and Fishing Licenses Issued	312
Certified Copies of Vital Records	1,425	Liquor Licenses Issued	29
Civil Union Licenses Issued	4	Marriage Licenses Issued	90
Documents Recorded	2,053	Motor Vehicle Renewals	311
Dog Licenses Issued	1,090	Passports Processed	59
		Town Licenses Issued	87

We look forward to your next visit to the Town Clerk's Office.

Meredith D. Kelley  
*Town Clerk*

## DEPARTMENT OF ASSESSMENT

Again we like to remind you, if you are a full-time resident on April 1 you need to file an H.S. 122 and to get a rebate you need to file an H.S. 144. Both of these forms are in the Vermont Income Tax Booklet and should be filed on or before April 15.

Our office is located on the third floor of the town office and the door is open to all questions, maps, or most everything about our Grand List or a particular property.

During this past year we lost our Assessor Peter Clark. Pete was our Guiding Hand for many years as well as our mentor and most of all a dear friend. We will miss him greatly.

Arnold Lashua  
Richard Moore  
*Listers*

# DELINQUENT TAX COLLECTOR

**Office Hours: Monday thru Friday  
8:00 a.m. – 4:30 p.m.**

Total delinquency on June 30, 2009, was \$ 411,324.81. This amount is down from the prior year total of \$456,261.96. Of the prior year amount, \$88,734.12 was due to one property, the former Ellsworth Ice Cream plant. In order to recover this amount, the property was sold at Tax Sale in July 2008. As there were no other bidders, the Town of Springfield purchased the property at Tax Sale. Unfortunately, the property was not redeemed and, as of July 2009, the Town of Springfield owns this property.

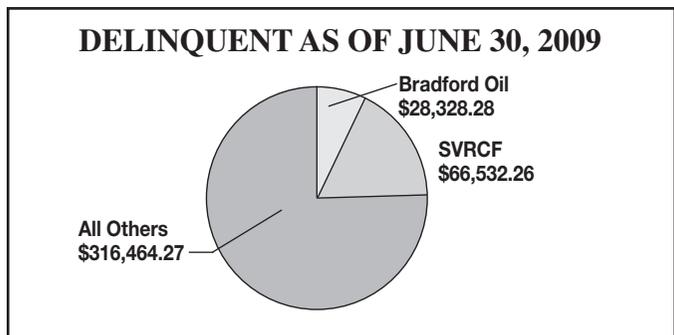
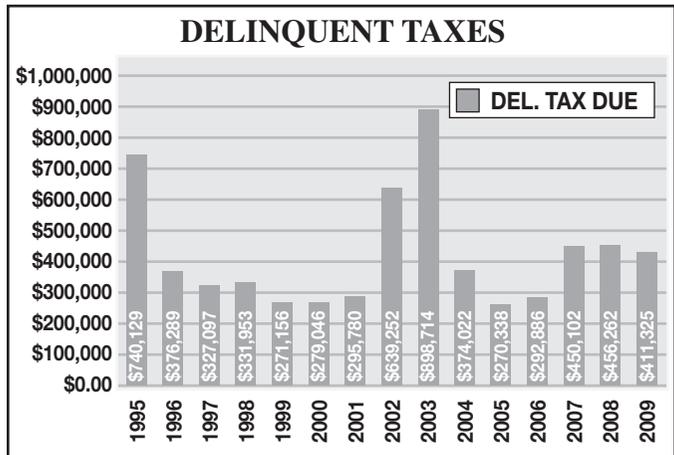
As the chart below shows, the properties with the two largest delinquent tax amounts due are the Southern Vermont Recreation Center (now known as the Edgar May Recreation Center) and the Bradford Oil (Go-Go Gas Station) property, both located on Clinton Street. The Edgar May Recreation Center has entered into a Delinquent Tax Payment Agreement in an effort to bring the taxes on the property current. The Town did place the Bradford Oil property up for Tax Sale. As the property did not sell at the sale, I am working with the Town Attorney to pursue other avenues for recovering the back taxes on this property. These two properties constitute 23% of the total delinquent taxes as of June 30, 2009.

In an effort to address the continuing tax delinquency, the Board of Selectmen approved a new Administrative Policy on Delinquent Tax, Water and Waste Water Assessment Collections in 2009. This formal policy allows delinquent tax payers to enter into an agreement with the Town to bring properties with delinquent tax amounts current and not subject to a Tax Sale. A large number of taxpayers have entered into agreements. I am hopeful that under this policy, the Town will see the number of delinquent tax properties, and the amounts due on them, decline as we go forward.

Following the final tax due date in April, letters were mailed to delinquent taxpayers, requesting that their delinquent taxes be paid in full, or that an agreement be made with the Collector for timely payment of these delinquent taxes.

The fourth and final tax due date for the current year's taxes is April 15, 2010. Taxpayers should make every effort to pay as much of their property taxes as possible prior to this date. On April 16, 2010, an 8% collector's fee, in addition to interest, will be assessed to any property tax unpaid on this date.

Meredith D. Kelley  
*Delinquent Tax Collector*



# PASSPORT APPLICATION INFORMATION SHEET

Springfield Town Clerk's Office  
96 Main Street  
Springfield, Vermont 05156  
Phone: 802-885-2104

## HOURS FOR EXECUTION OF APPLICATIONS

Monday thru Friday (Except Holidays)

8:00 a.m. - 3:30 p.m.

It is recommended that you call for an appointment.

## YOU MUST HAVE:

- 1. COMPLETED APPLICATION FORM** - To be signed in the presence of the passport agent at the Town Clerk's Office. Applicants under 16 years of age must have both parents sign the application in the presence of the passport agent. It is recommended that applicants age 16 and 17 be accompanied by one parent.
- 2. PROOF OF CITIZENSHIP** - We can accept ONLY a CERTIFIED COPY of your birth certificate issued by the Town or City in which you were born. It must have a raised seal from the issuing office. Your OLD PASSPORT also can be used as proof of citizenship. **NATURALIZED CITIZENS MUST** bring the original Naturalization Certificate.
- 3. TWO PASSPORT PHOTOGRAPHS – The Town Clerk's Office now does passport photos. Two passport photos are \$15.00.**
- 4. ADDITIONAL IDENTIFICATION** - A valid driver's license or a student ID with picture and signature

## PASSPORT BOOK FEES

Age 16-Adult *10-year passport	\$75.00
Newborn - Age 15 *5-year passport	\$60.00

## PASSPORT CARD FEES

16 years or older (adult)	\$20.00
Newborn-Age 15	\$10.00

(for travel by land & sea between the U.S., Canada, Mexico, Bermuda & Caribbean)

A check or money order is required for these fees.

## EXECUTION FEE FOR EACH PASSPORT

The execution fee of \$25.00 may be paid with cash or separate check made payable to Town of Springfield. There are additional fees if you wish to send your application and receive your completed passport by Express Mail.

## PROCESS TIME AS OF JANUARY 2010 IS 4-6 WEEKS

## THERE IS AN EXPEDITE FEE OF \$60.00 IF THE PASSPORT IS NEEDED WITHIN THAT PERIOD OF TIME.

If needed within two weeks, applicant must go to Boston and stand in line, pay expedite fee and document travel plans.

## RENEWAL BY MAIL

Applications for renewal by mail (Form DS-82) may be used if the expiration date on the passport is 15 years or less from the date of issuance, if the applicant was age 16 or older when the passport was issued, and if the applicant's name is the same or proper identification can be submitted.

All documents submitted with your application will be returned to you.

# FINANCE DEPARTMENT

The Finance Department is located in the Town Hall. In addition to preparing the billings and processing the payments for taxes, water/sewer, and ambulance, the department is responsible for processing payroll and accounts payable and the selling of transfer station tickets. Normal office hours are 8:00am to 4:30pm, with extended hours to 6:00pm on the days that taxes are due. The telephone number is 885-2104. The website is <http://www.springfieldvt.govoffice2.com>.

It is the goal of the Town to set the tax rate during the first week of July and send out the tax bills no later than July 15th. If you have not received your bill by August 1st, please contact us immediately for a new bill as the first due date is August 15th. The tax bills are sent to the property owner(s) as recorded in the land records. If you must send copies of your bill to others (your mortgage company, the IRS, the State of Vermont, etc.), please remember to *always* keep the original for your records. However, if you do misplace your tax bill, contact our office to obtain a copy. Note that since the current Tax bills include rebate/prebate information, which the Town of Springfield Select Board has determined to be private, all requests for duplicate tax bill that show the rebate/prebate information must come from the taxpayer.

Beginning with the 2007-2008 Tax bills, the State of Vermont changed the process for distributing the rebates/prebates to the taxpayers. The State of Vermont sent the money directly to the Town (instead of sending the checks directly to the taxpayers) where the rebates/prebates were applied directly to the individual taxpayer accounts. This process happened via automatic electronic transfer from the State. For the 2008-2009 Tax bills, the State of Vermont changed the process again. The rebate/prebate information was electronically downloaded to the Town. However, the money was NOT be sent to the Town next year. The State sent the money directly to the School District. Thus, the Town collected less money directly and transferred a reduced amount to the School District. It is expected that this procedure will continue.

All Vermont residents who expect to own and occupy their Homestead on April 1, 2010 must complete the HS-122. Please note that only owners of Homestead properties are eligible to make a property tax adjustment claim. This form must be completed each year. This year the form is due April 15, 2009. There is a 1% penalty on the amount due for the school tax for forms filed after the due date. Lastly, late forms will only be accepted until September 1, 2010. **After that date, the penalty will be charged, but no other changes will be made and you will not be eligible to make a property tax adjustment claim or receive a rebate/prebate.** Please note that if you file an extension to file your Vermont Tax return that the extension does NOT apply for the Homestead Declaration. In addition, if you must estimate your 2009 income on the HS-122 form, it is recommended that you estimate high on your income. If you estimate low, and after the State receives the actual higher income number, the State will bill you for the difference plus interest and penalties.

The HS-122 form can be found in the Vermont Income Tax Booklet. In addition, you may file online at [www.vermont.gov](http://www.vermont.gov). As in prior years, you will need the SPAN number for your property and the school tax code. This information is located on your property tax bill. Also on your tax bill, if you filed the HS-122 in 2009, are the Housesite Value, the Housesite Education Tax, the Housesite Municipal Tax, and the Total Parcel Acres. This information is also required for the HS-122.

IMPORTANT! Again this year, the State of Vermont will not issue checks for the Property Tax Adjustment Claim. The amount of the claim will be credited equally to the four payments of each individual taxpayer's tax bill, reducing the amount of property taxes paid to the Town.

## *Finance Department (Continued)*

Water/Sewer bills are prepared twice a year. The Water/Sewer bills will look differently beginning in January 2010. As the Town can no longer get support for the dot matrix printers, the bills will no longer be sent out in the post card format. The bills will be on regular paper. The billings are done by "books." With very few exceptions, you can determine which book you are in by looking at the first two digits of your account number.

Books 1 through 5 are billed in June and January, with payments due in July and February. Books 6 through 12 and 25 are billed in August and February, with the payments due in September and March. Books 13 through 20 are billed in October and April, with the payments due in November and May. Books 21 through 24 and Books 26 and 27 are billed in November and May, with payments due in December and June.

Ambulance bills are processed as they are received. The Town first bills the primary insurance company and then, if applicable, the secondary insurance companies. If there is a balance due on the account after all insurance companies have paid, a bill is sent to the patient. Please note that as it often takes time to deal with the insurance companies, the patient may not receive the bill for several months after the service.

I want to commend Jan Rogers, Lois Smith, and Dee Richardson for their excellent work again this year. In a department where regulatory requirements are constantly in flux, the continuity and dedication that these wonderful ladies provide allows the Finance Department to provide our taxpayers with efficient and competent assistance on a daily basis throughout the year. Thank you!

Jeff Mobus  
*Comptroller*

### **REMEMBER!**

All Vermont residents who own and occupy their Homestead on April 1, 2010 must complete the HS-122. Please note that only owners of Homestead properties are eligible to make a property tax adjustment claim. This form must be completed each year. This year the form is due April 15, 2010. There is a 1% penalty on the amount due for the school tax for forms filed after the due date. Lastly, late forms will only be accepted until September 1, 2010. After that date, the penalty will be charged, but no other changes will be made and you will not be eligible to make a property tax adjustment claim or receive a rebate/prebate. The HS-122 form can be found in the Vermont Income Tax Booklet. In addition, you may file online at [www.vermont.gov](http://www.vermont.gov).

## **BOARD OF CIVIL AUTHORITY**

The Board of Civil Authority (BCA) for the Town of Springfield consists of the Justices of the Peace, the Select Board, and the Town Clerk. In addition to administering all elections in the Town of Springfield, this Board serves as the Board of Tax Appeals and Board of Abatement for the Town.

During the 2009 Fiscal Year, the Statewide Primary Election, the General Election, the Annual Town and Town School District Meeting, and one Special Town School District Meeting were held under the direction of the BCA. Thank you to the very dedicated and talented people who serve as Election Officials. Many of these people have been serving in this position for more than twenty years. The professionalism they exhibit during the polling hours is greatly appreciated.

During the fall of 2008, the Board of Tax Appeals heard approximately four appeals from property owners. The Board of Abatement heard approximately five requests from property owners in June 2009.

Meredith D. Kelley, Clerk  
*Board of Civil Authority*

**DON'T FORGET  
THE ANNUAL  
TOWN MEETING  
MONDAY NIGHT  
MARCH 1, 2010 AT 7:30 P.M.  
SPRINGFIELD HIGH SCHOOL  
CAFETERIA**

# NOTICE TO VOTERS

## BEFORE ELECTION DAY:

**CHECKLIST POSTED** at Town Clerk's Office by January 31, 2010. If your name is not on the checklist, then you must register to vote.

**SAMPLE BALLOTS** will be posted by February 19, 2010.

**REGISTER TO VOTE** no later than 5:00 p.m., Wednesday, February 24, 2010 at Town Clerk's Office. All Town Clerks' Offices will be open from 3:00 p.m. until 5:00 p.m. on Wednesday, February 24, 2010.

**REQUEST EARLY or ABSENTEE BALLOTS:** You or a family member can request early or absentee ballots at any time during the year of the election in person, in writing, by telephone or email. The latest you can request ballots for the March 2, 2010 Town and Town School District Meeting is the close of the Town Clerk's Office on Monday, March 1, 2010. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

## WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the Town Clerk's Office before the deadline.
- Voter may take his or her ballot(s) out of the Town Clerk's Office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you, and mail or deliver it back to the Town Clerk's Office before Election Day or bring to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, you can request by the close of the Town Clerk's Office on Monday, March 1, 2010 to have two Justices of the Peace bring a ballot to you at your home. (Ballots can be delivered on any of the eight days preceding the day of the election or on the day of election.)

## ON ELECTION DAY:

**If your name was dropped from the checklist in error**, or has not been added even though you submitted a timely application for addition to the checklist, explain the situation to your Town Clerk and ask that your name be added to the checklist today.

- The Town Clerk or Presiding Officer will investigate the situation and then either have you swear to an affidavit that you had submitted a timely application and add your name to the checklist or explain why it cannot be added.
- If the Town Clerk or Board of Civil Authority does not add your name, you can appeal the decision to a Superior Court Judge, who will settle the matter on Election Day. Call the Secretary of State's Office at 1-800-439-VOTE (439-8683) for more information.

**If you are a first time voter who submitted your application to the checklist individually by mail**, you must provide a valid Vermont photo identification, or a copy of a government issued document with your current address, before you vote for the first time.

**If you have physical disabilities**, are visually impaired or can't read, you may have assistance from any person of your choice. If any voters you know have disabilities let them know they can have assistance from any person of their choice.

**If you know voters who cannot get from the car into the polling place** let them know that ballot(s) may be brought to their car by two Election Officials.

*Notice to Voters (Continued)*

**If you have any questions or need assistance while voting, ask your Town Clerk or any Election Official for help.**

**NO PERSON SHALL:**

- Vote more than once per election, either in the same town or in different towns.
- Mislead the Board of Civil Authority about your own or another person’s true residency or other eligibility to vote.
- Hinder or impede a voter going into or from the polling place.
- Socialize in a manner that could disturb other voters in the polling place.
- Offer bribe, threaten or exercise undue influence to dictate or control the vote of another person.

**FOR HELP OR INFORMATION: Call the Secretary of State’s Office at 1-800-439-VOTE (439-8683). (Accessible by TDD)**

**If you believe that any of your voting rights have been violated,** you may file an Administrative Complaint with the Secretary of State’s Office, 26 Terrace Street, Montpelier, VT 05609-1101.

**If you believe you have witnessed efforts to commit any kind of fraud or corruption in the voting process,** you may report this to your local United States Attorney’s Office.

**If you have witnessed actual or attempted acts of discrimination or intimidation in the voting process,** you may report this to the Civil Rights Division of the United States Department of Justice at (800) 253-3931.

**INSTRUCTIONS FOR VOTERS using Accuvote Ballots**

**CHECK-IN AND RECEIVE BALLOTS:**

- Go to the entrance checklist table.
- State name and, if asked, street address to the Election Official in a loud voice.
- Wait until your name is repeated and checked off by the Election Official.
- An Election Official will give you a ballot.
- Enter within the guardrail and go to a vacant voting booth.

**MARK YOUR BALLOT:** For each office listed on the ballot, you will see instructions to “Vote for not more than one” or “Vote for not more than two,” etc.

- To vote for a candidate, fill in the oval to the right of the name of the candidate you want to vote for.
- **WRITE-IN** candidate(s). To vote for someone whose name is not printed on the ballot, use the blank “write-in” lines on the ballot and either write-in the name or paste on sticker, then fill in the oval.

**CAST YOUR VOTE** by depositing your voted ballot(s) into the vote tabulating machine.

**LEAVE** the voting area immediately by passing outside the guardrail.

## TOWN ATTORNEY'S REPORT

I submit my review of Springfield's significant legal matters for inclusion in the Town Report. I include those matters which are in active litigation, as well as those which may have a potential for future litigation and are appropriate for public disclosure.

This report does not include any review of routine matters nor the numerous opinions rendered to the Select Board and Administration concerning the issues that arise during the course of any given year. This report does not address the status of personnel matters or various interaction within Town employee labor organizations.

1. The Town of Springfield continues to be named as a Defendant in a case entitled State of Vermont v. Bradford Oil Company, Inc. regarding the former coal gasification plant the current location of Go Go Gas on Clinton Street. This is a claim concerning hazardous waste from the former coal gas plant. In the 1960's Springfield widened Clinton Street and acquired fifteen feet along the highway in front of the former gas plant property. Because the Town currently holds an interest in a portion of this property where hazardous waste formerly was generated, the Town has been brought into this lawsuit by Bradford Oil Company seeking contribution toward any cleanup. This matter is pending in Washington County Superior Court.
2. The Town of Springfield was sued in June, 2007 by the Estate of Virginia Yates over her death on the Connecticut River which at least partially involved the Town of Springfield Fire Department/Rescue Squad. This case has been referred to the Vermont League of Cities and Towns PACIF Program, who has undertaken the defense of the Town and is still pending in New Hampshire.
3. The Town was placed on Notice of a claim by a Mr. Dalton Allen for injuries he suffered on November 7, 2007 claiming defects in the foot bridge between Pearl Street and the Plaza Shopping Center contributed to his injuries. This matter was referred to the Vermont League of Cities and Towns PACIF Program who has undertaken the adjustment of this claim. During 2009 this claim was settled with the Town's obligation being limited to the \$500.00 deductible.
4. The Town of Springfield was sued in April of 2008 by former employee Mathew Phillips in the matter entitled Phillips v. Town of Springfield, Windsor County Superior Court Docket Number: 333-S08 Wrcv, claiming a violation of the Americans with Disability Act, wrongful termination, anti retaliatory laws, illegal intimidation, hostile work environment, illegal discrimination with a person with disability and violation of the Fair Work Environment Act. Mr. Phillips sued for \$150,000 for deliberate cause of mental distress, coercion, court fees, filing fees and back pay. This matter was referred to the Vermont League of Cities and Towns PACIF Program which undertook the defense and settled this claim in 2009 with the Town obligation being limited to the \$500.00 deductible.
5. Over the past few years, with all of the construction in progress, there have been a number of minor claims related to that construction process. These claims have been referred directly to the contractors pursuant to the construction contract. Two of these claims have now resulted in suits being filed. The first being Eugene Guy v. The Town of Springfield concerning damages to Main Street property and the other by Jon Choinere v. The Town of Springfield concerning Park Street property. Both claims are being handled by the Vermont League of Cities and Towns PACIF Program and claims are being pursued against the contractors.

## *Town Attorney's Report (Continued)*

6. In 2008 the Town entered into an Assurance of Discontinuance concerning the combined sewer overflow problem which has been a cause of interaction between the Town, the Vermont Agency of Natural Resources, and the U.S. Environmental Protection Agency. Due to a number of street and roof drains being connected to the sanitary sewer system, when heavy rains occur the waste treatment plant is overwhelmed and the excess flow is discharged directly into the Black River. In the early 1990's programs were developed to address this issue as funds became available. Given the Town's economic condition, combined with very limited State or Federal funds availability, the Town did not progress as fast as had been hoped. Two major contributors to this storm water overflow were the J&L Plant 1 and the Bryant Grinder Building. Substantial pressure was placed on the private owners of those buildings to remove their roof drains from the sanitary sewer system however, both locations fell into bankruptcy. Subsequent private owners of the Bryant building have not been cooperative and Springfield Regional Development Corporation, which acquired the J&L Plant 1 building, has been stymied in its efforts to remove or redevelop Plant 1 by Historic Preservation and the existence of hazardous waste. Part of the agreement entered with the State was to remove these two buildings from the sanitary sewer system by certain deadlines. The State has become more insistent in seeking a firm commitment to remove these two buildings in the near future in addition to receiving a disbursement by the Town to benefit an environmental enhancement project. The State withheld Downtown Designation approval until the Town entered into this Agreement. In November, 2008 the Town entered into an Assurance of Discontinuance which further extended the time frame to remove the two buildings from the sanitary sewer system along with contributing \$25,000 to an Environmental Enhancement Project. The Town also took the affirmative step of first notifying the current owner of the Bryant building that it would be plugging access to the sanitary sewer by the Bryant property until such time as the roof drains are rerouted to the storm drains installed by the Town at its expense and then affirmatively plugging those sanitary sewers. Subsequent maintenance has shown this physical severance of the Bryant system from the Town sewer to be effective. To date, the Town has spent in excess of \$6,000,000 severing storm drains from the sanitary sewer system.
7. In 2009 a suit was filed in Federal Court by Roy Towsley against Springfield Police Officer William Frank regarding the use of a taser in his arrest. This matter has been referred to the Vermont League of Cities and Towns PACIF Program who has undertaken the defense of this claim.

The Town has continued to be remarkably successful in avoiding a multiplicity of litigation. Most of the legal issues that confront the Town involve either labor issues or hazardous waste. These are problems suffered by towns throughout the region and should be expected to occur or perhaps even increase with the continuing demands of increased spending during a shrinking economy.

Stephen S. Ankuda, Esq.  
*Town Attorney*

## PERSONNEL DIRECTOR

The year 2009 was a quiet year for personnel changes. Individual departments may have included the following changes in their reports. Roger Griggs, Maintenance Worker II with the Public Works Department since October of 1990, retired the first of September and Mark Ferguson was hired to fill that vacancy.

The Police Department was at full staff when Juvenile Detective Allison Forney was hired in October. Ms. Forney was formally with the Bellows Falls PD. The Police Department continues to need part time dispatchers and officers.

Firefighter/EMT Aaron Sylvester was promoted to Firefighter/Paramedic in September after approximately two years of study and training. This level of training elevates services that can be rendered to Springfield citizens.

On a sad note, we pay our respects to Peter S. Clark, Town Assessor, who passed away in November of 2009. Peter's first day of work as Town Assessor was January 16, 1979. For those who remember Town Hall before the 1979 renovations, the Assessor's office was a small space where Peter and Kay Frost worked together with the two elected Listers. Later in 1979 the office was moved upstairs where it is presently located. Peter resigned from Town employment on September 5, 1989 and took his talents to the State of Vermont until his retirement in 1999. He returned to Springfield to serve two days each week as Town Assessor in October 1999.

Peter was always in a good mood, always had a story to impart and was always available. He was incredibly proud of his wife and children and shared many family stories and events over the years. Peter also had life and work experiences that were the source of many stories. He was a firm believer in laughter which suited me well.

Peter's connection with the State was extremely beneficial to the Town. Peter maintained friendships with people who assisted the Town in upgrades to procedures and programs implemented by the State.

Linda T. Rouse  
*Personnel Director*

# SPRINGFIELD POLICE DEPARTMENT

## DEPARTURES, PROMOTIONS, AND APPOINTMENTS

### Departures

This year the Springfield Police Department had two departures, Jody Small retired as the Criminal Detective and Mike Ruse resigned as a part-time officer.

### Promotions

Corporal William Daniels was promoted to the rank of Sergeant. Patrick Call was promoted to the Criminal Detectives position.

### Appointments

Allison Forney was hired and appointed to the Juvenile Detectives position. Allison comes to us from Bellows Falls Police Department. Jason Klezos returned to the Springfield Police Department after being gone for approximately five years. Both officers are full time certified through VCJTC. We have a new addition to the police department, his name is Ozzy. Ozzy has gone through the basic K-9 patrol school and will be attending the drug school in early 2010.

Let me introduce to you to the new employees of the police department



*Canine "Ozzy"*



*Juvenile Detective Allison Forney and Officer Jason Klezos*

## TRAINING

Police officer's, both part and full-time, are required to attend training each year to keep their certification. Part-time officers must complete 30 hours of training and full-time must complete 25 hours per year. Mandatory training requirements consist of firearms, hazardous Materials Awareness, First Aid, and Blood Borne Pathogens.

Other training taken by department members includes but is not limited to the following:

Street Crimes Criminal interdiction, Street survival, Basic Crime Scene Investigation, Commercial motor vehicle enforcement, Basic Canine Patrol Class, automotive seatbelt/child restraint.

## POLICE DEPARTMENT FUTURE NEEDS

I know the current state of the economy will delay us from addressing the future needs of the police department but you should be aware of them. Reducing staff levels in the police department will only reduce or eliminate current services that are being provided to the public. If it comes down to this, what services to be eliminated or reduced will have to be determined. This is a time when we will see the crime rate increase and more demand of police services will occur. We hope to continue the same level of services and staffing as we move

## ***Springfield Police Department (Continued)***

forward in the coming year.

Future needs that we need to look at are a School Resource Officer position for our school system. This position is a crucial position and would benefit the community and the school system in handling different situations that have been occurring in the school during the year.

We also need to look at adding one to two more officers on in the Patrol Division to answer the growing number of complaints and court case that are being generated. By doing this it would help cut down on over time and it would allow the officers more time to follow up on criminal investigations in a timely manner.

The department needs to look at the current structure and make adjustments to accommodate today's needs. The current structure has been in place for over thirty years and the duties and responsibilities have changed drastically. It no longer adequately meets needs of the community or the police department.

We need to start thinking outside the box and find better economical ways of doing business. One way of accomplishing this would be regionalization of dispatching and other town/local services with other communities to reduce cost for everyone involved. The taxpayer in our communities can no longer bare the expense of duplicating services/equipment etc.

We also need to look at other ways to reduce property taxes by increasing the revenue to off set those taxes. Another way is to work with other leaders in near by communities to see where resources can be shared to reduce cost to all.

We are currently taking advantage of in service training by using certified instructors from other police departments in areas that we currently do not have certified instructors in. We continue to use our own certified instructors as well to help reduce training cost.

### **GRANTS**

We continue to take as much advantage of grants that we possible can. These grants are "drying" up as the federal government is not funding them.

The bulletproof grant is a grant that will match 50% of the cost of a new bullet proof vest for police officers. We purchased six (6) bullet proof vests with a cost savings of approximately \$3,994.00 to the local property taxpayer. These vests have to be replaced every five years.

### **HOMELAND SECURITY GRANT**

All of this grant money has gone to the Vermont Communications Board to improve interoperability between emergency services such as Emergency Medical Service, Fire Departments and Law Enforcement which consist of State agencies, Sheriffs Departments and Municipal Police Departments.

In looking at history, the one thing that sticks out the most in emergency situations is not having the ability to talk to one another. To see more specifics about Vermont Communications Board I would encourage you to go to VCOMM's web site @ [www.dps.state.vt.us/vcomm](http://www.dps.state.vt.us/vcomm)

### **US DEPARTMENT OF JUSTICE BLOCK GRANT**

There were two grants that were obtained from this grant process; one was for the amount of 67,605 and the other for \$15,788. This will be put toward equipment and building needs.

### **COPS TECHNICAL GRANT**

With the interest of the school Administration and some School Board members a grant

## **Springfield Police Department (Continued)**

was applied for to allow us to hire a police officer as an SRO. The grant in the approximate amount of 227,000 was approved. After a long process the School Board voted not to fund any additional amount above and beyond the grant which was a grant that covered salary and benefits for three years and the fourth year expenses had to be covered in its entirety by the school budget. This was the second time the School Board voted down the School Resource Officer Funding. This grant was not accepted.

We received another Technology Grant in the amount of \$200,000. This will be put towards upgrading our technology which will also include our radio system.

### **GOVERNOR'S HIGHWAY SAFETY GRANTS**

We received a total of \$15,000 dollars towards highway safety enforcement to keep our and your roads safe. It was broken down as follows:

DUI Year Round Enforcement \$9,000.00

Highway Safety Year Round \$6,000.00

(DUI is Driving Under the Influence)

Through our Springfield Highway Safety Program and the grant monies received the Springfield Police Department participated in the "Vermont Chiefs Challenge" where the Springfield Police Department placed third in our category. This qualified us for and we received one prize which was a digital camera worth approximately \$500.00.

During the year by participating in the Governor's Highway Safety program we received \$6,000.00 towards Highway Safety Equipment that is needed but have not budgeted for.

Total Grants applied for and were approved in the amount of \$537,397.00. We received \$310,387 as we had to decline the grant for the SRO.

Our officers continue to be very busy in their daily responses to calls for service.

<b>YEARS</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
TOTAL COMPLAINTS	5,066	4,601	4,213
TOTAL MOTOR VEHICLE CONTACTS	3,093	3,108	5,248
Total Traffic tickets issued	858	862	1,192
Written warnings issued	1,340	1,025	1,530
<b>TOTALS</b>	<b>8,159</b>	<b>7,709</b>	<b>9,461</b>

#### **ARREST**

2007	ADULT 415	JUVENILES 39
2008	ADULT 578	JUVENILES 80
2009	ADULT 516	JUVENILE 47

**For the stats for different types of crime go to VERMONT CRIME ON LINE.**

### **ACKNOWLEDGEMENTS**

#### **Families**

To the families of the new officers we welcome you to our community and hope you enjoy the community as much as we do. To the families of all employees of the police department, I would like to thank you for your support you have given to your loved ones. I

## ***Springfield Police Department (Continued)***

know there has been time spent away from them where they have missed family events. Both the officers and dispatchers provide a very important service to the community and you should be proud of what they do and how they do it.

### **To the Men and Women of the Police Department**

Thank you for your dedication to the department and the community you serve. Your hard work does not go unnoticed and is very much appreciated. Remember to hold your head up high, as you are second to none.

### **Town Government**

I would like to thank the other department heads and their staff for the continued support throughout the year, those being; Chief Russell Thompson, Highway Director Harry Henderson, Jeff Mobus finance, Town Clerk Meredith Kelley, Bob Forguites and Linda Rouse and Lieutenant Mark Fountain and Administrative Assistant David Glidden for their outstanding work and contribution to the police department. Without their dedication and hard work the department would not be where it is today. Thanks again.

I would also like to thank my wife Karen for the understanding of the long hours that I often put in.

### **Citizens**

To the citizens of the Town of Springfield for your continued support of the police department. It is important that you get involved and we work together as a team to solve crime in Springfield. Working together as a community we can make a difference in Springfield and make it a better place to live and raise a family.

Don't forget to visit our Web Site at [www.springfieldvtpd.org](http://www.springfieldvtpd.org). May the year 2010 be a Healthy and Prosperous year for everyone!

Douglas S Johnston  
*Chief of Police*

# SPRINGFIELD FIRE DEPARTMENT

In the Town Report for 2008, the Fire Department introduced our “At Needs” Registry. We are pleased to say that the registry continues to grow at a modest rate. We will be conducting phone checks and site visits as needed during times of severe weather, power outages or atypical disrupting events to those who registered. Registration applications are available at Springfield Fire Department, Springfield Hospital Adult Day Care, Springfield Hospital and Springfield Health and Rehabilitation Center. The applications can also be mailed or dropped off at your home. Just call and ask any Fire fighter. Let us help!

This fall we added another dry hydrant in a continued effort to meet our rural water supply plan. The hydrant is located on Eureka Road, in close proximity to Woodbury Road. The hydrant will supply over 800 gallons per minute year round. This dry hydrant installation was made possible with the receipt of a grant obtained through the Vermont Rural Fire Protection Task Force. It would be impossible to accomplish the installation of these dry hydrants without the continued support of the Springfield Public Works Department. Fire Department personnel work in conjunction with the Public Works Department to install the hydrants to the Dry Hydrant Program Coordinators engineered specifications. The Eureka Road dry hydrant is the sixth dry hydrant project we have completed in the past three years.

In addition to installing the dry hydrants we are working to have the static water sources approved and stamped by certified engineers. This serves two purposes; it validates the efforts of the community to provide improved fire protection while also assuring that the insurance industry recognizes that Springfield has a four season water supply.

The Fire Department responds on an average of six times each day to medical and fire related calls. When a citizen calls for help, the responders qualify the degree of emergency involved relative to their recent experiences. In part, this is due to the responsibility of the responder to constantly evaluate the need for additional resources. It takes a special quality and professionalism in a responder, whether career, on-call or volunteer, to understand and act with empathy on every response. I am pleased that generally our personnel act in a caring, empathetic manner, understanding that when a citizen calls for help it is typically because they are experiencing a personal or family crisis. We will be periodically sending quality assurance questionnaires to service users in order to assure that we provide the best possible product each time we respond.

After two years of preparation and cooperation between the Fire Department and the Police Department, the Combined Dispatch is a reality. I would like to thank the efforts of all who worked diligently to make this happen. From the running of fiber optic cable to establishing working guidelines, this has been a cooperative effort. A new endeavor which incorporates major change is never an easy transition. Because of the positive attitudes of all involved, including the dispatchers, the members of the police department and the Fire fighters, Combined Dispatch is working well.

One product of the combined dispatch is that the Fire fighters on duty are no longer anchored to the fire department, which frees them to perform Company Operations. Pre-fire planning is one such Company Operation. Each Tuesday, the duty crew and the Fire department administration conduct an escorted walk-through of a building in town. This enables us to gather pertinent information that will help us respond and react to an emergency at that location. The maintenance and testing of dry hydrants is another Company Operation. In the near future, greater involvement with fire and risk prevention in the schools will be an added benefit; the ability for this involvement is a direct product of the Combined Dispatch. There are numerous other benefits to being able to perform normal Company Operations. The Combined Dispatch is still new, and we are still dealing with transition and experiencing growing pains. I applaud all that are involved for their sincere interest in finding solutions and best practices in order to facilitate our community’s public safety department’s progress.

In June, Fire Fighter Aaron Sylvester graduated from the Elliot Paramedic Program. The

## *Springfield Fire Department (Continued)*

sixteen month academic program is matched with well over a thousand clinical hours. Aaron has been charged with seeking best practices for implementation within our service. He has been able to actively network with numerous people from other paramedic programs. We are pleased with the direction of the program and the additional patient care that is available to our community. Fire Fighter Mark Hadwen is currently enrolled and excelling in the same program.

There have been questions as to the reason that the fire station has recently become a secured building. Approximately two years ago, we had an incident where the crew returning to the fire station noticed a young male exiting the back of the fire station. It was apparent that some belongings had been gone through and that some items were missing. We took steps to partially secure a portion of the station at that time. With the addition of the paramedic program and the changes it involves, it is prudent to fully secure the station.

The complexion of emergency services continues to change in an effort to offer more consistent specialized rescue. Overall, individual communities have not been able to equip and train personnel to handle a wide range of hazard categories. In the past, a local resource would declare their availability via communication through mutual aid. The teams and the individual responders varied as to initial training, remedial training, continuing education and what they considered a proper equipment cache. In some cases, the resource was dependent on the availability of one or two key people. This problem was not unique to Vermont; it was evident in most rural states. Our state recognized a similar problem with hazardous material responses years ago. In response, the Vermont State Hazardous Materials Response Team (VSHMRT) was created. The team is comprised of thirty-six people involved in public safety. The members of the team come from all corners of the state. Springfield Fire Department has two people who are members of the aggregate staffed Vermont State Hazardous Materials Team.

Homeland Security, in accordance with the National Incident Management System (NIMS) guidelines, has worked diligently to establish credentialed rescue responders. "Task Force One", a state team which meets the special rescue objectives of an urban search and rescue team, has been established much in the same manner as the State Haz-Mat Team. Springfield Fire has eighteen people trained as a satellite team. Hartford Fire Department is the lead organization for southern Vermont. Typically, Springfield responds a crew in support of the southern team. Other southern satellite teams are located in Brattleboro, St. Johnsbury and Rutland. Our team is equipped and trained by Vermont Homeland Security. The team has received training in Specialized Rope Rescue, Confined Space and Trench Rescue. A few team members have participated in building collapse training, as well as related incident command exercises. The members of our Special Rescue Team are; Captains Baldwin, Benton, Foullois and Wheeler, Firefighters Sylvester, Brown, Claflin, Thomas, Hadwen, Stagner, Denofrio, Spicer, Knight, Morris, Williams, Adnams, Vittum and Tufts.

Recently, I was asked if there was anyone I felt deserving of nomination for a local excellence award. I am pleased to say that the problem was not finding a worthy candidate; rather the difficulty was in deciding who among those deserving should be nominated. Our Fire Department is comprised of many individuals who each bring special talents and abilities, many beyond their assigned duties. Please come in and visit your fire department this year and meet some of our outstanding fire fighters.

We are also pleased to welcome four new, on-call Fire fighters to our organization. They are currently attending their Vermont Fire Academy Basic Fire Fighter Level-One training, which is a 180-hour program. We are always looking for dedicated citizens to join our team, if interested stop by and pick up an on-call hiring packet.

Russell Thompson  
*Chief*

## DEPARTMENT OF PUBLIC WORKS

Heading into the winter season of 2009/2010, we have faced three storms already, requiring plowing, salting and sanding. We constantly monitor weather conditions each morning, resulting in sanding or salting hills, corners and intersections. We watch the weather channel, and with today's technology we continually go on-line to check the weather for impending storms. We are constantly checking our supplies of sand and salt, and we have a "hot line" for ordering those materials.

I would like to touch briefly on the following projects that were attended to this past year.

**Route 143:** The Route 143 project was finally completed.

**Underground Drainage Projects:** Boynton Drive, Cooper and Autumn Streets and Commonwealth Avenue.

After years of negotiation, the Town entered into an Easement Deal with the owner of property located at 8 Maple Street, North Springfield, whereby the owner gave an easement to the Town of Springfield to allow the installation and maintenance of an underground drainage pipe for the purpose of collecting surface runoff generated from the property and streets and property adjacent to the property.

We also fixed a serious storm drainage problem on Commonwealth Avenue.

**Brush & Tree Removal:** Residents always question the pristine care of Brook Road. Brook Road is the most travelled and the highest speed travelled road in Town – speed is out of our hands – but we do have to make the road safe to travel. Trees hang into the roadway, and we need to get sunlight on the roadway in winter time for less maintenance and less materials to be put down. This section of road is the worst section of the whole road winter and summer because of the sharp corner on the hill. Hanging tree limbs also cause broken mirrors and lights on our plow trucks.

Other areas of tree cutting were on South Street, Main Street, Park Street, Whitney Road, Highland Road, Route 143, Summer Hill and Oakland Cemeteries, Earle and Bellevue Streets, and Spoonerville Road; and some cutting on French Meadow Road, Breezy Hill Road, Parker Hill Road, with many more roads to be done. Many of these roads are bus routes so visibility is critical.

**Culvert Replacements:** Various areas throughout Town.

**Sign Replacement:** This year an inordinate number of signs have been added and/or replaced since new signs have to be the new reflective signs. This will be an ongoing process for a while.

We have also started installing break-away posts for our signs, which is a Federal requirement to be completed by 2013.

**Ditchline Cleaning:** Minimum this year since we had many other projects in place.

**Hot Mix Shim (skid box):** Approximately 300 tons of hot mix was used on Morgan Hill, Barrett Street, Craigue Hill, Fairbanks Road, County Road (north end), Dam Road, Pedden Acres, Brook Road, Parker Hill Road and the Riverside Middle School (parking lot).

**Hot Mixing:** Pot hole patching, swales and berms. Pot hole patching is an on-going summer project. A couple of sidewalks were repaired with hot mix; sections of Wall Street. Some sections were shimmed (Mineral Street above the high rise).

**Roadside Brush/Trees:** Carley Road, Spencer Hollow Road, Brook Road, on the hill, Spoonerville Road, French Meadow Road, most of both sides, Breezy Hill, from end of black-top up to Jordan Road, Parker Hill Road, big oak limbs overhanging road, and many more roads.

**Ditching:** Most of the ditching is done when a culvert is replaced; inlets and outlets need to be done where needed. 50'-100' more or less left and right of inlet.

## *Department of Public Works (Continued)*

**Paving/Shim Section:** Pedden Hill, Carley Road, side short section, Craigue Hill Road, Fairbanks Road and Davidson Hill intersection; Dam Road from Gurney Road up to new pavement, one strip up the middle, Linhale Drive, short section.

**Guardrail:** Town Farm Road, bottom of hill over culvert by the farm. The old guardrail was left there to hold the gravel from washing out.

**Pot Hole/Patching Hot Mix:** Plains Road, Boynton and Clark, Fairground Heights, by Route 11, Seavers Brook Road at bridge and above; Parker Hill Road, culvert and above.

**Water Project:** This year we upgraded the water mains on Elm Hill, the North Main area, along with the River Street corridor. I want to thank the residents of those areas for being patient when unexpected water stoppages occurred.

The three pressure reducing vaults were installed this past summer.

**CSO Project:** We did the CSO project in the Elm Hill area and the North Main area, along with Pearl Street which is now completed. We will be able to complete the work in the summer of 2010.

I would like to touch briefly on the following:

**Mailbox Repair:** In the past mailboxes were unquestionably repaired/replaced if a resident called and stated their mailbox had been damaged by the plow, even if the event occurred six months earlier, no questions asked. The new policy is that, if a resident calls with that complaint the day after the event, the director/operations supervisor must inspect the mailbox site and determine if the mailbox was in fact damaged by the plow and only if that determination is made will the mailbox be replaced.

**Roadside Wood:** Wood lying on Town property belongs to the abutting landowner and should not be removed from the site without express permission from the landowner. If the landowner does not want the wood and they do not designate a recipient of same, the wood will be removed from the site by the Department of Public Works and delivered to the Town Garage.

**Sand Pile:** Residents frequently ask where to get sand. Sand is available at the Recycling Center, but please keep in mind that the pile is dwindling. We ask that only Springfield residents take the sand, and it is not for commercial use, strictly for residential use.

**Leaf Pick-up:** Leaves are no longer picked up curbside, nor have then been for a while. This task requires more personnel than we have available. However, they can be dumped at the Recycling Center.

**Storm Message:** During a storm people throughout the day call Public Works to inquire about their street and state specific requests. The Department has a route schedule and knows what has to be done. These calls are often repetitive, time-consuming and wasteful. During storms there will be a special message on the Public Works phone giving instructions to call the Director or the Operations Supervisor directly **IN CASE OF AN EMERGENCY ONLY**. Otherwise, calls can be made after the storm to report specific issues. Thank you for abiding by this policy.

In this tight economy, we too are trying to keep costs down. We are aware that everybody must make cuts, and we are no exception.

The Department of Public Works performs only with the harmony of twenty-one full-time employees. In this department, no one is an island and no one stands alone. The success of the department depends on all! I, therefore, would like to thank my entire department with special thanks going to my Operations Supervisor, John Johnson, for working closely with me and the employees to keep our machine running smoothly.

Harry Henderson  
*Director, DPW*

## SPRINGFIELD/CHESTER TRANSFER STATION AND RECYCLING CENTER

By coincidence I am writing this report as the mass media is abuzz with speculation about the upcoming “Climate Summit” in Copenhagen. By the time anyone reads this the summit will be little more than the shadow of a memory. For now, it seems to me, that if anything is going to be done to thwart environmental disaster it will have to come from the efforts of individuals, not governments, which for whatever reason continue to argue over the very existence of a problem.

Individual efforts are to thank for another successful year the recycling center. If the figures didn’t lie, or perhaps if the liars didn’t figure, during the first two quarters of the year more tons of recycled materials were trucked out than was tons of household trash. That’s a big thing. In the third quarter Maynard’s House of Trash crept back into the lead. Fourth quarter information was not available at the time of submission. Complete reports on recycled material and solid waste will be made available to anyone interested, though I can’t imagine who that would be. On the other hand I have heard that any number of otherwise rational people think that the British sport of cricket actually has some entertainment value. For those not familiar with the game allow me to quote the author Bill Bryson “It is not true that the English invented cricket as a way of making all other human endeavors look interesting and lively; that was merely an unintended side effect.”

Be that as it may; we did make a couple of changes in the past year that could be mentioned here. In the fall of this year we increased the number of types of plastics that we can recycle. We also simplified the process for everyone by mixing all kinds together in one bale. This takes more material out of the waste stream, saves labor, and frees up storage space that may provide an option for additional recycled material in the future.

A second change, completed late in the year, was a new location for a larger paper bin. I am happy to report that the vast majority of our customers have found it. The new area should be easier to access than before, and the increased size reduces the number of trips to the mill, (read fewer haul charges). The combination of a bigger box and a new vendor has allowed for some profit to be made. After a dismal beginning of the year, most materials are once again on the positive side of the scale and are contributing to the town’s general fund once again.

There was a lot of competition for the 2009 “It Could Have Worked, Recycle/Reuse” award. The recycling center itself was a contender in the ‘most material reused’ category with well over fifty tons of stuff taken out of the waste stream and used on site. There were any number of builders, artisans and inventors who could be mentioned here, but the attorneys have advised against that. So the winner will remain nameless. Second place in the Reuse/Reapplication category went to a fellow who had the idea of using a section of old extension ladder for a gate on his cow pasture. He found, well the cows found, that they could fit their heads into the holes between the rungs and walk off with the gate. Two cows working cooperatively could clear a twenty-foot swath through a cornfield in one pass. Impressive, but the award for 2009 has to go for another idea that could have worked. This guy simply took a heavy set of bed springs off our scrap metal heap, attached a short chain, also from our collection, and used it as a road grader, pulled behind his riding lawn mower.

It worked well filling in the potholes, and wiping out the grass that grew between the tire tracks on his long gravel driveway. It was working fine until he got too close to the ditch and the springs got caught on a tree root or something.

The little tractor started to spin wheels but made no progress. So our driver assumes it’s simply a question of traction, and in much the way his owners manual cautions against, steps

## *Transfer Station and Recycling Center (Continued)*

back from his seat onto the little draw bar while at the same time pushing the throttle up a couple of notches. That worked; sort of. A witness said “It was jumping and scratching like a pony at an ox pull when the springs finally broke loose.” The mower took off with such enthusiasm that the driver fell backwards onto the bedsprings and off they went, full bore, down the road in a cloud of dust and colorful metaphors. The driveway turned to the left but the tractor stayed straight on, at least until it took out about 7 feet of picket fence and a couple of rose bushes. Space is limited here so I can’t provide all the details. Suffice to say they include some upset neighbors, a small group of young children that chased along asking if they could have a ride too, a traumatized cat and the brutal decapitating of an entire village of life sized plastic gnomes. It was soon after that incident that he bounced off; unfortunately the straps of his bib overalls had been caught in the springs and had gotten pulled down to his boots by the time he hit the vegetable garden. Not a pretty picture I know, but the landowner was forgiving and said the trail they left made it easy to replant the potatoes and something about not needing as much fertilizer this time. Coming out of the garden he was able to grab a small tree and hold on until his pants tore free. He did try to run and shut off the mower, but that’s every bit as hard as you might imagine it would be with pants pulled down over our boots. So the machine soon outpaced him. After clearing a path through a flowerbed it finally came to rest in the deep end of a fish pond.

What’s all that got to do with recycling? You might be asking. Well I’ve recycled this story any number of times, and furthermore his idea might have worked. Again, if anything is going to be done to protect our environment from ourselves it’s likely to be the collective efforts of individuals, like this guy, trying to do something that could work, that might help. So on behalf of our children, please Reduce consumption where you can. Reuse things, or pass them on to someone who will. Recycle the rest, and there is a fourth “R” (**Read**) Please read the signs that we’ve posted. They will help you help us get your recycled material on the right truck. More on that next year, until then keep bringing your stuff.

Daniel Farrar  
*Recycling coordinator*

# SPRINGFIELD SENIOR CENTER

“Enter as strangers...leave as friends” is the motto of the Springfield Senior Center. We are located in the Community Center at 139 Main Street and open weekdays from 8 am to 4 pm. If you are 50 years or over young please stop in – we know we don’t look great on the outside but inside you will find such warmth and friendship we are sure you’ll want to join.

Did we tell you there are no membership dues at the Springfield Senior Center?! We only ask that you come, participate and join “our family”. We have many activities and programs for you to choose from. We have shuffleboard, cribbage, whist, pinochle, mah jongg, senior songsters, ceramic classes, walking in the gym, Wii, Matter of Balance classes, Fit & Happy exercise classes, Living Strong strength training classes, our Wednesday afternoon special entertainment programs, free AARP tax preparation and our great trips. When we have space we open our trips up to others 21 years and over in the surrounding areas. This past year we have had many newcomers. The director is always receiving letters from people who have traveled with us stating the fun they had and how everyone made them feel welcome.

In 2009 we were able to complete our computer lab thanks to a Successful Aging Grant from the Council on Aging. We now have four computers with internet access. We also have our own website [www.springfieldseniorcenter.org](http://www.springfieldseniorcenter.org) which seniors can access to learn more about the programs we have at the senior center and about all the great trips we have planned for the year.

This year two new members volunteered their talents to the Center. Linda Haines is teaching computer classes one on one. You can learn the basics (like what a mouse is!) to setting up folders and learning how to retrieve information off the internet. On Friday afternoons another new member, Mike Wooton, has offered his talent in genealogy. Thanks to a generous memorial donation we were able to purchase world ancestry.com. With Mike’s help you can delve back into your history and find your roots! Both Linda and Mike are very patient, understanding and great teachers!

We were the first senior center in the state of Vermont. Do you know why we are still going strong 46 years later? Thanks to Eleanor Hilliard the founder and first director of the Springfield Senior Center, the senior members take ownership of the center and work to support and improve the center. Many centers have a large paid staff, but we have only two, the director for 35 hours a week and a ceramics instructor for 13 hours a week. How do we do it? Our members volunteer to help just like family. When the director needs to escort a bus trip or go on vacation members volunteer to cover the office. How do we choose activities and programs? We have an activities committee of volunteers who work with the director in setting up and running programs. In ceramics we have volunteers who pour the slip into molds and help new people learn more about ceramics. We have members with talents like Mike and Linda and others who come in and say “I could run a class on such and such if you’d like”. We have had card making classes, ornament classes, centerpiece classes and are planning a jewelry class – all because our members want to share their talents with others. And how do we market the senior center you ask? Well, the members do that also! They talk about all the fun times they have and spread the word. What is the most important part of our senior center and the reason we are still strong 46 years later – the members of course!

The members of the Springfield Senior Center would like to thank the Town Manager, Board of Selectmen, taxpayers, and community businesses for their continued support. We would like to thank the staff of Parks and Recreation who we count on as part of our family. This year we’d also like to thank the members of the Real Program at Riverside School, a program that promotes responsibility, education, action and leadership for 6th grade students,

## *Springfield Senior Center (Continued)*

for their very caring donation of \$75.00.

We are looking forward to a great 2010 and more new members to support and improve the Springfield Senior Center!



Richard Gorton, *Chairman*  
John Follett, *Vice Chairman*  
Barbara Parker, *Secretary*

Joan Matanle  
Paula Richotte  
David Rorison  
Katherine Mitchell  
Matthew McCarthy  
*Advisory Committee*

Terri L. Emerson  
*Director*

***2009 Senior Citizen of the Year – Dave Rorison. Left to Right: Julie Kiniry, Jackie Stankevich (Honor Roll); Joan Kempf (Runner-up 2009); Linda Wilson (Honor Roll).***



***Dave Rorison, 2009 Senior of the Year, accepts a check for \$75.00 from the members of the Real Program at Riverside Middle School.***

# PARKS, RECREATION AND LEISURE SERVICES

## OVERVIEW

Vermont's diverse seasons dictate the routine we follow. From April through October, the Parks and Recreation Department is focused on utilizing and maintaining all of our outdoor facilities to meet the community's many needs. From November to March the Community Center is bursting with activities seven days a week up to 14 hours a day.

While we strive to serve residents of all ages. The backbone of the Parks and Recreation Dept. will always be our youth sports programs. We feel strongly that all of our Kindergarten-6th grade programs provide an important opportunity for children to build on social skills, physical skills and cooperation with others through team sports. It's a tremendous supplement to their academic experience.

With that in mind, we continue to offer as many diverse programs as possible, and we continue to reach out to the community to help us run these programs with quality volunteer coaches and helpers.

We would like to extend a huge THANK YOU to all of those people who have volunteered in our recreation programs in the last year. We would never be able to operate our programs without their help.

## 2009 VOLUNTEERS AND YOUTH PROGRAM INFORMATION

### Programs and Participants:

#### SPRING

Grades K-6 Baseball, Softball, T-ball,

Rookie League: 271

Baseball Camp: 19

#### SUMMER

Baseball Tournaments for 3rd & 4th;

5th & 6th grade: 4 towns

Babe Ruth Baseball: 14

Swim Lessons: 122

#### FALL

K-6 Soccer: 138

2-6 Field Hockey: 23

3-5 Flag Football: 38

Kids In Different Sports (K.I.D.S.): 9

#### WINTER

K-6 Basketball: 107

2-6 Wrestling: 35

TOTAL: 942

#### CAMPS

Girls Basketball: 12

Theater: 5

Tennis: 37

Gymnastics & "Tots" Gymnastics: 28

Dance: 22

Karate: 14

Major League Soccer: 25

Field Hockey: 10

Sports for Squirts: 13

### VOLUNTEERS:

#### WINTER

K-6th Grade Basketball: Josh & Liz Lovell, Zach Kirkwood, James Lacombe, Seth Watson, Doug Bennett, Tammy Farmer, Bill Otis, Jamelle Gravely, Spencer Ingalls, Alan Kinney, Chari McAllister, Jason Phelps, John Polidor, Norm Patterson.

## *Parks, Recreation and Leisure Services (Continued)*

### **SPRING/SUMMER**

K-7th Grade Baseball, Softball, T-ball, Rookie League & Babe Ruth: Gerald Roundy, Eric & Karen Smith, Jason Noyes, Matt Kingsbury, Ken MacQuarrie, James LaComb, Zach Kirkwood, Scott Darrell, Russ Martin, Brett Clark, Seth Watson, Doug Bennett, Matt Downing, Andy Courchesne, Tim Considine, Don Thomas, Rick White, Alan Kinney, Chris Benson, Gerry Weeks, Tammy Farmer, Tiffeny Johnson, Bill Otis, Nate Parker, Chari McAllister, John Polidor, Scott McCutcheon, Kurt Twombly, John Blais, Rich Fuller and BJ Crowley.

### **FALL**

K-6th Grade Soccer: Paul Kendall, Don Thomas, Peter Pullinen, Junior Varsity and Varsity boys and girls soccer teams, Rick Veysey, Tammy Farmer, Sarah Moulton, John Brady, John Polidor, Jeff Perkins, Lisa Young.

3rd-6th Grade Flag Football: Doug Bennett, Scott Kelly.

3rd -6th Grade Field hockey: Nicolette Raney, Heather Beliveau, Caitlyn Reck.

### **OUTDOOR FACILITIES**

Please keep in mind all of the opportunities that you have to recreate in Springfield through the Parks and Recreation Dept. Get out there and enjoy yourself!

**Riverside Park** – Baseball/Softball fields, tennis courts, skate park, swimming pool, basketball courts, playground, picnic area, walking space and open fields

**The Commons** – Playground, ballfield, ice skating, picnic area

**Freedom Park** – Basketball court, sand volleyball court, playground, sliding area, open field

**North Springfield Recreation Area** – Soccer field, playground, walking area, ice skating, sliding hill, open field, and basketball hoop

**Hartness Park** – Hiking trails

**Toonerville Trail** – 3.1 mile paved trail for walking, running, biking, rollerskating, rollerblading, pushing strollers, etc. (NO motorized vehicles)

### **COMMUNITY CENTER**

Located at 139 Main St., this old building serves an incredible number of Springfield Residents (as well as guests) in a huge variety of programs and events.

The only time the basketballs stop bouncing in the gym is when we need to make room for dance classes, aerobics classes, party rentals, or senior fitness programs. The other activity rooms upstairs supplement these programs with space for smaller classes and groups, from Tai Chi to Yoga to Zumba.

Our game room includes 4 pool tables, 2 ping pong tables, air hockey, foosball, social area with chairs and couches, and board games. It is open to many community groups during the day, youth after school, and special requests. The 6 lane candlepin bowling alleys are also open many hours for public use. Both of these areas are free of charge during staffed public hours.

For more information on the Parks and Recreation Department's offering and facilities call 885-2727, email us at [springfieldrec@hotmail.com](mailto:springfieldrec@hotmail.com), or visit our website: <http://springfieldvtparksandrec.webs.com>.

Andy Bladyka, *Director*  
Matthew McCarthy, *Asst. Director*  
Rick White, *Maintenance*

# SPRINGFIELD TOWN LIBRARY

43 Main Street  
885-3108

[www.SpringfieldTownLibrary.org](http://www.SpringfieldTownLibrary.org)

## Hours:

**Monday – Thursday** 9:00 am – 8:00 pm  
**Friday** 9:00 am – 5:00 pm  
**Saturday** 10:00 am – 3:00 pm

## Library Board of Trustees

**John Vorder Bruegge, Chair**  
**Miranda Bogardus, Vice Chair**  
**Alan Fusonie**  
**Kathy Gulick**  
**Steve Matush**  
**Jean Middleton**  
**Lisa Mobus**

**Library Trustees meet the second Monday of each month at 7:00 pm in the Library.**

“Libraries will see you through times of no money better than money will see you through times of no libraries.” People learned just how true that is once again this year as we struggled through the worst economic crisis since the Great Depression, and the Springfield community turned to its Town Library in near record numbers during FY2009. Despite two construction projects downtown that made it more challenging to get to the Library, 35,320 “visits” were recorded, for an average of 121 people entering the Library every day. They borrowed 62,624 books and other materials, more than in any year since 1993. 599 people signed up for a new Library card while another 4,940 renewed their current Library cards in FY2009. The Library’s six public access computers also saw heavy use, with 11,094 users logging in during the year, an increase of nearly 12% over the previous year. That translates to an average of 4 people using one of our computers every hour.

Springfield Town Library, like public libraries around the country, experienced a dramatic surge in use as people rediscovered the tremendous savings possible with everything the Library provides, free of charge. At an average cost of just \$20 each, those 62,624 items borrowed from the Library in FY09 were worth over \$1,250,000! But beyond the obvious savings to be found in borrowing books and magazines, music and videos instead of buying or renting, the Library offers so much more to help people through these tough times. Library patrons found cost-saving ideas and advice right on our shelves, like do-it-yourself home and auto repairs, growing fresh food in your own garden, cooking a gourmet meal at home, planning a budget vacation or visiting a museum with a free pass from the Library. People who could no longer afford Internet access or phone service came to the Library to check their email and log in to social networking sites. They filled out online job applications and created a resume, applied for government benefits and college financial aid, and filed tax returns online. The Library offers free Wi-Fi access as well, and there’s usually several patrons working on their own laptop computers most days. The Wi-Fi access allows them to continue working for as long as they need without tying up the Library’s six public access computers, creating more opportunity for Internet access with shorter waiting times.

Many of our patrons discovered a renewed sense of community at the Library this year, joining people with shared interests at the dozens of free programs, book discussions and other activities, or just chatting with friends they encounter in the Library. The Library held 77 programs for adults and 206 programs for children and young adults, attended by 3,277 patrons. Popular events at the Library this year included musical events with Gene Morrison and Blind

## *Springfield Town Library (Continued)*

Rooster Bluegrass Band, Hungrytown and “Old Time Rules Will Prevail” fiddling, a Fly Fishing Primer with Harry Henderson, “Death by Chocolate” with mystery writers Kate Flora & Lee Lofland, and a program on Crop Circles with John Root. Programs on art history, knitting, scrapbooking, acupuncture, Reiki, climate change and Springfield history drew a wide variety of people attending, along with more traditional, literary programs like short story and book discussion groups, author talks, and poetry programs. A *Scrabble* Club met at the Library twice a month, a Writer’s Group met at the Library once a month, and several tutors met with their students at the Library on a daily basis. Children’s programs included story times for toddlers and pre-school children, after-school Discovery Hours, special events during school vacation weeks, the Summer Reading program and a “Mud Season Family Movie Night” series. Programs were provided by the Nature Museum at Grafton, the Vermont Institute of Natural Science (VINS), magicians, storytellers, puppeteers and others performers. There’s always something going on at the Library, and it’s a great place to meet up with friends while taking advantage of these stimulating activities.

All of this was accomplished even as the economic troubles forced a Town-wide budget freeze in April, 2009. The Friends of Springfield Town Library (FOSTL) picked up some of the difference, providing 75% of the funding for Library programs, along with the Book Lease program bringing additional copies of high-demand books, and a quarterly newsletter to let people know about everything happening at the Library. FOSTL receives membership donations, memorial gifts and other contributions, and raises additional funds through in-Library sales of donated books, book bags, the Holiday Gift Basket raffle, and its gigantic annual Book Sale. The FOSTL Board of Directors spends countless hours sorting, moving, setting up books for the book sale (and cleaning up after), planning and hosting Library events, and much more. Special thanks to FOSTL President Janet Tessier, and to all the Friends members whose generosity and hard work help make the Library the outstanding community resource it is.

This year marked the 20th anniversary of The Friends of Springfield Town Library and they celebrated by generously funding several large capital expenditures. FOSTL purchased two much-needed cabinets to store the CDs and DVDs behind the Circulation Desk, a display unit for their on-going book sale within the Library, and a color printer/scanner/fax for public use. The Library is the only place downtown where people can go to send a fax, and it has been heavily used. Most impressive, though, was the beautiful “Circus Mural” by local artist Stuart Eldredge, unveiled during the Friends’ annual Holiday Open House on December 5, 2008. Originally commissioned for the Springfield Hospital pediatric unit in 1957, the mural had been removed several years ago. The Eldredge family donated the mural to the Library and FOSTL funded the extensive conservation and restoration work to return it to its original beauty. The Holiday Open House followed Santa’s arrival and the lighting of the community Christmas Tree. FOSTL volunteers decorated the Library, provided delicious baked goods and raffled off a beautiful Gift Basket with items donated by local business and individuals. Music was provided by the Comtu Chamber Ensemble and the Library buzzed with holiday cheer as the large crowd enjoyed the annual event.

The Library received other grants and donations during the year as well. The Winnie Belle Learned Foundation awarded the Library \$500 to purchase additional materials for the Children’s Room. The Vermont Dept. of Libraries awarded \$960 in a Resource Sharing Grant to support Inter-Library Loan services, and the Library received a 70% discount on its Internet access and telecommunications costs totaling \$2,394 through the FCC Universal Service “E-Rate discount”. Children’s Librarian Cheryl Cox won a national scavenger hunt contest

## *Springfield Town Library (Continued)*

and received the 53-volume *America the Beautiful* series worth \$1,976. She successfully applied for grants from the Dept. of Libraries (\$100 for a summer reading program performer) and the American Library Association resulting in a "We the People" Bookshelf Award and a "Picturing America" collection of American art reproduction posters valued at \$1,000. Adult Services Coordinator Nancy Tusinski received a grant to attend the New England Library Association annual conference and Cheryl Cox attended the ALA annual conference in Chicago as a paid program presenter. The Library received a wonderful donation of manuscripts from Shirley Coutermarsh detailing her travels around the state in *The 251 Club of Vermont* along with volumes on *Vermont Roadside Historic Site Markers*, *Vermont History and Springfield History*. A lightly-used digital microform scanner was donated to the Library by the Vermont Law School Library. And the Library received notice that it is eligible for a two-year "Opportunity Online Hardware Grant" from the Gates Library Foundation. The Library will receive \$1,950 in FY2010 and \$1,300 in FY2011, with a matching contribution of \$1,950 required. FOSTL has agreed to raise the matching funds over the next two years.

The Library continued to expand its use of information technology to broaden its reach to non-traditional library users. Blogs for children, young adults and adults are posted on the Library website, [www.springfieldtownlibrary.org](http://www.springfieldtownlibrary.org), helping people keep up with our latest news and events. Podcasts bring the Library to life on the web, posting video clips of various activities. And non-traditional formats are seeing rapid growth among the Library's patrons. Downloadable digital audio books, available through the Green Mountain Library Consortium, offer an extremely cost-effective expansion of the Library's audio book collection without taking any of our limited space. After installing free software, patrons can "borrow" up to two of the 816 available titles at a time by downloading them to their computer. After 1 week, the item is automatically "returned" to the collection for other patrons to use. However, during those 7 days the audio books can be transferred to an iPod, an mp3 player, or burned to CDs for as long as the patron wants. As of June 30, 2009, exactly 100 individual patrons had made use of this "Listen Up Vermont!" service, and in FY2009 they downloaded 362 digital audio books. If the Library had purchased those titles at the average price of \$50, it would have cost \$18,100. Instead, for its membership fee of \$1,563 the cost was only \$4.31 each.

"Playaways," our other digital audio book format, are a physical part of the Library's collection. These audio books are permanently installed on individual mp3 players. The Library purchased nine Playaway titles for the Adult collection this year, adding to the seven Young Adult titles purchased through a grant the year before. To listen to the Playaway audio book, patrons simply plug in a set of earphones (or the mp3 jack in a newer car), press the power button and then play. These have been especially popular with older patrons who are less comfortable with computers and find them easier to use.

The Library Board of Trustees adopted a revised policy on "Confidentiality of Library Records" in November, 2008. The revision was made to comply with a new state law (22 VSA Chapter 4) that reads "A library's patron registration records and patron transaction records shall remain confidential" and libraries "shall not disclose the records except" under specific and limited circumstances. Those exceptions are "with the written permission of the library patron," "in response to an authorized judicial order or warrant directing disclosure," "to custodial parents or guardians of patrons under age 16," or "to library personnel or agents for administrative purposes" such as recovering overdue materials. Open access to ideas and information of all kinds is essential to a democratic society, and America's public libraries play a critical role in providing and maintaining that access. Feeling secure in knowing that

## *Springfield Town Library (Continued)*

you can receive information at the library without being subject to scrutiny by others is only possible when library records remain private and confidential, and the Library will continue to protect the privacy and confidentiality of our patrons.

The Library Board of Trustees is an advisory board of seven members elected by the community to ensure the Library serves the needs of its citizens. Library Trustees establish goals to meet those needs and policies that govern Library operations. During FY2009 the Library Board continued working on the lengthy and challenging task of creating a new long-range plan to guide the Library in the coming years. Alan Fusonie was re-elected to a three year term, joining John Vorder Bruegge, Jean Middleton, Miranda Bogardus, Lisa Mobus and Steve Matush on the Library Board. The Library community was saddened by the loss of Trustee Bill Moeser, who died in January, 2009. Kathy Gulick was appointed to fill his vacant position on the Board.

The Library is fortunate to have an exceptional staff of dedicated professionals who connect people with the books and information they seek, cultivating the power of knowledge and imagination, and striving to make every visit to the Library a positive and rewarding experience. Children's Librarian Cheryl Cox, Technical Services Librarian Josephine Coleman, Library Technicians Christopher Bloomfield, Tammy Gould and Nancy Tusinski, and Library Clerks Tracy Obremski and Tracey Craft form the regular Library staff, along with Library Aides Ellen Morgan and Pat Augustinowicz, and DJ Fusonie who substitutes for staff on short notice. Library Pages Zachary Obremski and Emily Mobus return books and other items to their proper places, keep the shelves neat and in good order, and help out at the front desk. They are joined by a dedicated core of volunteers, including Judy Torney and retired Library staffers Pat Colteryahn, Pat Day and Pat Hayden ("The Three Pats"). Building Maintenance Worker Eric Dubreuil maintains the Library building and grounds.

With the hard work and dedication of Library staff, volunteers, Friends and Trustees, and the tremendous support of the community, Springfield Town Library continues its great tradition of providing the best possible library and information services and looks forward to the challenges of the coming years.

Russell S. Moore  
*Library Director*

### **LIBRARY STATISTICS FOR FY2008-2009**

#### **HOLDINGS**

<b>Books</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>
July 1, 2008	29,499	15,549	45,048
Added	+ 1,849	+ 1,102	+ 2,951
Withdrawn	- 1,301	- 380	- 1,681
June 30, 2009	<u>30,047</u>	<u>16,271</u>	<u>46,318</u>
<b>Audio Materials</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>
July 1, 2008	2,924	1,179	4,103
Added	+ 222	+ 74	+ 296
Withdrawn	- 37	- 10	- 47
June 30, 2009	<u>3,109</u>	<u>1,243</u>	<u>4,352</u>

*Springfield Town Library (Continued)*

<b>Video Materials</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>	
July 1, 2008	977	536	1,513	
Added	+ 126	+ 70	+ 196	
Withdrawn	- 61	- 10	- 71	
June 30, 2009	<u>1,042</u>	<u>596</u>	<u>1,638</u>	
<b>Electronic Materials</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>	
	188	14	202	
<b>Periodical Subscriptions</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>	
	134	17	151	
<b>CIRCULATION</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>	
Printed Materials	28,822	20,852	49,674	
Non-Print Materials	9,250	3,700	12,950	
Total	38,072	24,552	62,624	
<b>REGISTERED BORROWERS</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Non-Resident</b>	<b>Total</b>
July 1, 2008	2,840	828	535	4,203
Added	+ 405	+ 118	+ 76	+ 599
Withdrawn	- 279	- 81	- 53	- 413
June 30, 2009	2,966	865	558	4,389
Renewed	3,340	973	627	4,940
<b>PUBLIC ACCESS COMPUTER LOG-INS</b>	<b>Adult</b>	<b>Juvenile</b>	<b>Total</b>	
	6,409	4,685	11,094	
<b>INTER-LIBRARY LOANS</b>	<b>Borrowed</b>	<b>Loaned</b>	<b>Not-Filled</b>	<b>Total</b>
	853	958	75	1,886

# REPORTS OF BOARDS AND COMMISSIONS

## SPRINGFIELD PLANNING COMMISSION

The Planning Commission is tasked with Planning and crafting Springfield Zoning Regulations to implement the Town Plan and meet the needs of its residents.

The PC meets regularly on the first Wednesday of each month. All are welcome.

The PC is a Selectboard appointed Commission of nine members. Current membership: Donald Barrett, Chair; Wilbur Horton, Jr., Vice Chair; Richard Filion, Mark Wilson, Karl Riotte and Joseph Wilson. Karl Riotte was appointed in 2009. At this writing there three openings on the PC. Applications for membership on the PC may be obtained at the Town Manager's office at 96 Main Street, or by calling his secretary at 802 885 2104.

The Planning Commission and Town Officials thank Rebecca Basch, Richard Fenton, and Joseph Husted for their service to the Town on the Planning Commission. They are missed.

### **Activities of the PC in 2008 included the following:**

During 2009 the PC finished the amendments to the Subdivision Regulations with the assistance of the Southern Windsor County Regional Planning Commission (SWCRPC) and a municipal grant from the Department of Housing and Community Affairs (DHCA). With that work completed the PC began the review and amendment of the Town Plan. This began by adopting a minor amendment (Childcare) to the existing Town Plan and sending it to the Board of Selectmen for adoption and to the SWCRPC for approval. This was accomplished earlier in the year because the then existing Town Plan was about to expire. The Town Plan is the necessary foundation for various State grant programs. The PC with the assistance of the SWCRPC under a DHCA Municipal Planning Grant is developing and amending the Town Plan. In addition to its work on the Plan, the Planning Commission has held public hearings on amendments to the Zoning Regulations, including the General and Central Business Districts and re-zoning the properties along Missing Link Rd. from LR-25 to RA – 5, which will be sent to the Board of Selectmen for consideration and adoption.

# **SOUTHERN WINDSOR COUNTY REGIONAL PLANNING COMMISSION**

The Southern Windsor County Regional Planning Commission is an organization that serves the ten towns in the southern Windsor County Region. Member towns are comprised of Andover, Baltimore, Cavendish, Chester, Ludlow, Reading, Springfield, Weathersfield, West Windsor, and Windsor. SWCRPC's mission includes two major activities: assisting member towns with their planning and other community related activities, and promoting cooperation and coordination among towns.

During FY 2009, member towns contributed 3% to the Regional Planning Commission's annual budget of \$944,939.00. Town dues assessment was based on \$1.00 per person using 2000 census data, which for the Town of Springfield was \$9,078.00. The remaining revenues were derived from federal and state funding sources: Federal funding supported transportation planning activities, the administration of Community Development Block Grants, and the Southern Windsor County Brownfields Reuse Project; State funds were derived from the Agency of Natural Resources for environmental planning, and the Agency of Commerce and Community Development for land use planning and other related activities.

The Southern Windsor County Transportation Advisory Committee (SWCTAC) is an advisory committee of the Regional Planning Commission. The SWCTAC's primary responsibilities are to make recommendations on regional transportation policies, review and provide comment on VT Agency of Transportation projects, identify and rank town/regional transportation improvements for submission to VAOT, and provide input on regional transportation studies.

In addition to providing ongoing assistance to member towns, the Regional Planning Commission provided technical assistance to the Town of Springfield in land use, transportation, emergency management, housing, and environmental planning. The Regional Planning Commission also assisted the Town of Springfield with applying for a Municipal Planning Grant to update its Town Plan. The Regional Planning Commission also assisted with a project to design an extension to the Toonerville Trail, assisted the Public Works Department to update Town road and access standards, and assisted Public Works with roadway safety improvements on VT 143 and Valley St/Brook Rd. The Regional Planning Commission also assisted the Town with the assessment and remediation of brownfield sites located in Springfield and provided project management for the Downtown Sidewalk Reconstruction Project. The Regional Planning Commission also developed an Emergency Action Plan for the Weathersfield Reservoir, is currently assisting the Town with an update to the Town Plan and helped to develop the framework for an 'At Needs' registry.

Annually, the Board of Selectmen for the Town of Springfield appoints two individuals; a representative and an alternate to serve on the Regional Planning Commission. The RPC board is responsible for developing regional policies, providing Act 200 review of town plans, and facilitating cooperation amongst member towns. In FY 2009, Donald Barrett represented the Town to the Regional Planning Commission. Floyd Roberts and Kristi Morris were the representatives to the Transportation Advisory Committee.

Southern Windsor County Regional Planning Commission  
Ascutey Professional Building  
P.O. Box 320  
Ascutey, VT 05030  
web site: [www.swcrpc.org](http://www.swcrpc.org)

# DEVELOPMENT REVIEW BOARD

The Development Review Board meets regularly on the second Tuesday of each month, with special meetings as required by the hearing schedule, including hearings “continued to a date certain” to meet the needs of an applicant for timely prosecution of development. The DRB holds public hearing for development, including Conditional Use, Subdivision, Site Plan Review, Variance requests and appeals of decisions of the Administrative Officer.

The DRB consists of five members, appointed by the Select Board. Current membership on the DRB is: Joseph Wilson, Chair; Don Napsey, Vice Chair; Keith Stern, Stephen Kraft, and Theodore Reeves. Alternates, who sit for public hearings when a member is not able to attend or has a conflict of interest in the request before the DRB, are Donald Barrett and Wilbur Horton, Jr. There are no vacant positions on the DRB at this time. Should a vacancy occur, applications for membership on the DRB may be obtained at the Town Manager’s office at 96 Main Street, or by calling his secretary at 802 885 2104.

The DRB is a quasi-judiciary body, whose hearings are conducted pursuant to the VT Municipal Administrative Procedures Act and VT Civil Procedures. The DRB takes evidence, both oral and written, and adopts decisions based on findings of fact and conclusions of law. That said, the DRB will entertain presentation and discussion of a proposed project, which is not yet ripe for public hearing, in order to give a potential applicant the opportunity to present an idea for development, discuss it with the DRB, and receive response from the DRB as to the viability of the project within the context of the Town Zoning and Subdivision Regulations.

## **Actions of the DRB in 2009 included the following:**

### **Public Hearings:**

SPR – Site Plan Review, ENFA – Enforcement Appeal, CU – Conditional Use, SUB – Subdivision, VAR – Variance,

### **(P) Pending, not on calendar**

E.J. Cully, Woolson Block – CU and SPR for condominiums. (PH continued to Jan 2009 and then indefinitely) (P)

Springfield School District: Elm Hill and Union Street Elementary Schools –SPR  
Springfield Area Parent and Child Center – SPR, CU, VAR, Waiver and Flood Hazard Review for new facility North Springfield.

Dennis and Bonnie McPadden – ENF, subdivision (Appeal denied)

Holiday Inn Express – Exterior lighting change.

Donald and Jean Bishop – ENFA, autos (Appeal denied)

Sandra L. Jex, DVM and Marc D. Warner - CU, SPR, Crown Point Rd. (P)

DCT, LLC and Vermont Volunteer Services for Animals Humane Society, Inc. – CU, SPR Ret 106, North Springfield.

Housing Vermont, Inc – CU (Adaptive Re-Use), SPR, Main St. (Theater Bldg)

100 River Street, LLC and CU (Adaptive Re-Use), SPR

Arthur and Catherine Lamorte – SUB, Paddock Rd.

Turning Point Recovery Center of Springfield, Inc. – CU, Morgan St. (Determined to be a “permitted” use and referred to the Administrative Officer)

Richard A. and David B. Jacobs – CU (Adaptive Re-Use), SPR, Park St.

Acadia Cutshell and David Hinckley of “802 Music Springfield” – SPR Main St.

## ***Development Review Board (Continued)***

Floreen Bishop, Bishop Farms – SUB, Skitchewaug Trail & Park View Rd.  
Marie Louise Wiese – SUB, Park View Rd.  
Matt Lachapelle – VAR, Mays Rd. (Denied)  
Brian Berry – SUB, Woodbury Rd.  
B.J. Crowley – CU (Pre-existing, Nonconforming Use), SPR, South St.  
Randall R. Goulet – ENFA, Woodland Dr. (Appeal upheld – no violation)  
Robert and Marisa Blumenfeld – SUB, Greeley Rd.  
Marc and Jerilyn Gomez – Show Cause, ENFA, Kirk Meadow Rd. (P)  
Jeffrey A. Graham – SUB, Bellows Rd.  
Health Care and Rehabilitation Services – SPR, River St.  
Ellen and Dallas Brown – SPR, Main St. (continued to January 2010)

## **Discussions**

Richard Perry re: enforcement workout, autos.  
Marc Douglas Warner and Sandra Jex – veterinary clinic, Crown Point Rd.  
Tim Blake and DCT, LLC animal shelter on Rte 106  
Musician’s Gathering Place at 1 Main St. in the CB District.  
Richard Roberts regarding possible SUB on Missing Link Rd.

# SPRINGFIELD REGIONAL DEVELOPMENT CORPORATION

As always, I want to extend thanks and appreciation to our community on behalf of the Board of Directors and members of Springfield Regional Development Corporation, for the continued support of SRDC. 2009 has been an interesting and, despite the times we live in, a productive year. We have helped to make “Great Things Happen Here” and there’s much more coming up in 2010.

Before I provide updates on the major projects we’re involved with, I want to write about the bread and butter of what we do at SRDC. Most of our time is spent working with our existing companies, helping to ensure they are in a position to remain viable and able to grow. This has taken on even more urgency over the past 12 months as we certainly have felt the impact of the national and state economic slowdown. It’s inappropriate to name specific businesses or their particular situations, but we have helped many companies in our town (and are actively involved with several as of this writing) in a number of ways. This includes facilitating available resources, from workforce training funds to specific financing programs to other incentives in order to help preserve employment and the health of these businesses during a difficult period.

We also continue to host the regional office of the Small Business Development Center, which provides free counseling services to existing businesses as well as those looking to start a business. The Southern Windsor County Incubator held its 2nd Business Plan Competition, which was also available to small businesses as well as entrepreneurs with an idea for a new venture. We’re also very proud to have been selected this year as one of three regional centers for the PTAC program – Procurement Technical Assistance Center - which assists companies to more effectively bid on government contracts, both state and Federal.

SRDC also worked with the Legislature and AOT on successfully making adjustments to the single-trip truck permit, which had caused problems for several local companies in getting material to their facilities.

It has also been a year of major developments, in terms of moving a large project closer to fruition as well as laying the groundwork for significant initiatives for the community.

The PVDC/Old Fellows project has quickly moved from concept to reality this year. Just in the last few months, the Corrective Action Plan has been approved by the State and remediation work is well underway. Demolition is in process with the chip shed and penthouse removed and a large UST taken out. The Town of Springfield has received a \$750,000 CDBG to assist with the “Slums & Blight” on the site and the work associated with that will be starting soon. One Hundred River Street, LLC, the developers, have completed their site plans and continued with a significant amount of interior work as well as replacement of the roof. The facility should be in a position for new occupancy by the end of 2010.

As we’ve said before, the PVDC/Fellows effort is, in many ways, a dress rehearsal for the eventual J & L Plant 1 redevelopment. Both are complex and involve similar challenges from historic preservation concerns to the environmental contamination on the sites. The J & L project received a major boost in 2009, as the site was the only one in the state specifically designed as an “Opportunity Zone” which will provide developers and new businesses that locate on the property a variety of incentives that aren’t otherwise available. SRDC worked closely with the Legislature and the Agency of Commerce & Community Development to have this included in the Economic Development bill that was passed.

The Corrective Action Plan for J & L will be approved by the State early in 2010. SRDC also remains involved in legal action involving possible contamination on the J & L Plant 1

## *Springfield Regional Development Corporation (Continued)*

property allegedly coming from the former gas plant across Clinton Street, now owned by Bradford Oil. This impacts both SRDC and the Town of Springfield and complicates redevelopment efforts on the site.

We are continuing to work closely with Winstanley Enterprises on their proposed 25 mw biomass facility, which would be located adjacent to the 36 Precision Drive facility in North Springfield. This will be a substantial project in a number of ways for the Industrial Park and the community. We also have worked with Winstanley on other prospects as well.

VTel also announced plans for a major broadband project in Vermont, which would accelerate the expansion of fiber in this immediate area. We have been directly involved with VTel's discussions on both the state and Federal level on obtaining support and assistance with this project. One of the major assets we have in Springfield is the broadband infrastructure that VTel has put into place and their readiness to push the envelope with the next generation(s) of technology. This will be a significant part of the redevelopment of Clinton Street and the continued growth in the Industrial Park and elsewhere in the community.

SRDC continues to support the Comprehensive Economic Development Strategy (CEDS) for Windsor and Orange Counties, which has made Springfield eligible to receive funds from the Federal Economic Development Administration. We have also assisted with the preparation of the application to create an EDA District in the current CEDS region, which will increase the opportunity to access Federal economic development funding.

Even with the economy, Workforce Development continues as one of the most important issues for businesses in Southern Windsor County. SRDC remains closely involved in the River Valley Technical Center and Howard Dean Education Center serving on the Board of Directors for both organizations. We also participate in the Workforce Investment Board and continue to work development of employer specific training to help residents of Springfield obtain the necessary skills to achieve higher wages at area businesses. We have been very active with facilitating both Vermont Training Program and Workforce Employment Training Funds grants for the area.

SRDC is always grateful and appreciative of our relationship with the community. We work very closely with Town Manager Bob Forguites and the Board of Selectmen. Mark Blanchard, of the Board, sits as an Ex-Officio member of the SRDC Board. We also appreciate our strong partnership with the Southern Windsor County Regional Planning Commission, Springfield Regional Chamber of Commerce, Springfield On The Move and the Southern Windsor County Incubator.

As always, we are ready and anxious to talk to any existing company or anyone looking to start a business venture. And, if you have any questions or want to more about SRDC, please feel free to contact me at our offices at 14 Clinton Street, Springfield, 885-3061 or bobf@springfielddevelopment.org. You can also learn more about SRDC through our web site as well at [www.springfielddevelopment.org](http://www.springfielddevelopment.org).

Again, many thanks for your continued support. Working together, we will ensure that "Great Things Happen Here" for many years to come.

Bob Flint  
*Executive Director*

## SPRINGFIELD ON THE MOVE

The following is an inventory of activity on our work plan for downtown:

- We continue to work with the Springfield Housing Authority and Housing Vermont as the Ellis Block is redeveloped into housing and an improved movie theatre.
- SOM re-established Springfield's Downtown Designation for a five year renewal. This renewal is subject to newly established annual performance requirements.
- SOM has taken steps to re-activate the downtown maintenance program for the coming year.
- The work plan included an active program of working with downtown businesses and property owners, to provide technical assistance as appropriate and to increase communication.
- SOM has approved important steps to brand and market our downtown community in the new year.
- The SOM Board is scheduled for a strategic planning session early in 2010 to sort out our work plan priorities for the next two years.

SOM works closely with the Chamber, the Garden Club and other organizations to improve and promote Springfield.

- Again this year, SOM co-sponsored Holiday decorating with the Chamber of Commerce. With volunteers assisting, we disseminated fifty-five wreaths to downtown properties.
- A Chamber representative on our Board keeps communication and collaboration at an optimum level. An SOM representative continued to attend Chamber board meetings.
- SOM continues to light the falls at the PVDC dam in the evening pending new ownership transfer.
- The garden club and SOM collaborated in 2009 to complete the Town Hall Garden. We gathered designs, needed materials, and volunteers to complete this garden adding another bright spot to Springfield's downtown.
- SOM partnered with the town, the regional planning commission and the State's Agency of Commerce to receive approval of its Designated Downtown five year renewal plan. This approval continuation made possible millions in tax credits for Springfield projects in 2008, specifically making viable redevelopment of the Old Fellows building and the Ellis Block/Movie Theatre.
- SOM collaborated with the Springfield Food Coop to "try out" a Main Street location through the holiday season. Business planning for a permanent satellite location is being considered.
- SOM partnered with the Springfield Senior Center and area schools to assist in decorating empty store fronts through the holidays.
- SOM assisted the VAULT Gallery to help coordinate the VAULT's State Craft Center designation press event and reception.
- SOM provided input for the Springfield High School student "Community Betterment" projects and looks forward to working with student teams as projects come together.

2009 was a very eventful time for the Springfield community. For SOM it brought two big changes.

Mary Helen Hawthorne, a long-standing and successful Executive Director moved on to fulltime employment with the Springfield Family Center. Carol Lighthall came on board as Executive Director beginning in November. Carol has an extensive background in commu-

## *Springfield On The Move (Continued)*

nity and economic development and sees our downtown as the face of our community. As such, she's excited to continue the work of SOM and Mary Helen, and to put in place programs that truly represent who we are as a community.

Another dramatic change occurred last year and again this year. Our funding through the town moved from a predictable funding source as part of the town's capital fund, to a much more discretionary and precarious funding source as a special warrant article. This change in our funding jeopardizes the State's annual performance standards for a Designated Downtown, as well as the work that needs to be completed. The town's active partnership and investment is critical to creating a vital community. Success for the revitalization of our downtown needs this partnership to be strong.

Carol Lighthall  
*Executive Director*

Springfield on the Move  
56 Main Street, Suite #2  
Springfield, Vermont 05156  
Tel. (802) 885-1527  
Email: [SOM@vermontel.net](mailto:SOM@vermontel.net)  
[www.springfieldonthemove.com](http://www.springfieldonthemove.com)

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## **DOWNTOWN DESIGN REVIEW COMMISSION**

In the Downtown Design Control Overlay District, also referred to as the Designated Downtown, no structure may be erected, reconstructed, substantially altered, restored, removed, demolished, or changed is use or type of occupancy without review of the plans by the Downtown Design Review Commission (DDRC), which presents its views and advice on the project to the Development Review Board for its consideration in the public hearing project review process.

The DDRC consists of five members and an alternate. The alternate position is currently unfilled, and a person is needed to fill the spot and be ready to step in when a quorum is needed and a member cannot make it. The current members of the DDRC are: Terry Gulick, Chair, Goldie May, Vice Chair, and Elsie Putnam.

The role of the DDRC has been altered. It continues to hear changes in use or type of occupancy. However, the DDRC no longer reviews all alterations to the exterior of the structures in the Downtown, but only substantial alterations, demolition, new or reconstructed structures. The DDRC meets as needed, i.e., as requests for development projects, requiring DDRC review, come to the Administrative Officer. The hearing before the DDRC is not a public hearing, and the fee is limited to the \$10.00 fee for recording the DDRC decision.

### **Activities of the DDRC in 2009 included the following:**

Housing Vermont, Inc. – CU (Adaptive Re-Use) and SPR (Theater Bldg.)  
100 river Street, LLC – CU (Adaptive Re-Use) and SPR, River St.

# VERMONT LEAGUE OF CITIES AND TOWNS

## *Serving and Strengthening Vermont Local Government*

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization that is owned by its member municipalities and directed by a 13-member Board of Directors.

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 144 other municipal entities, including villages and fire districts.

Vermonters use local government services, including highways, police, fire, recreation, libraries, sewer, and water, on a daily basis. In large part, volunteer elected and appointed municipal officials lead these local governments.

VLCT provides the following services to its member cities and towns, so that they may provide their citizens with quality service at affordable costs:

- **Legal, consulting and education services.** In the past year, VLCT responded to over 3,000 inquiries for assistance from municipal officials. Our Municipal Assistance Center (MAC) conducted 14 workshops and 37 on-site training sessions that attracted over 1,300 people. MAC distributed almost 130 hard copy handbooks to municipal officials, but also made all of its handbooks available free of charge on our website at our Resource Library. The Library also contains over 500 other electronic documents currently accessible to all. MAC has also retained the services of professionals in municipal finance, administration, and policing to provide consulting advice to towns.
- **Advocacy representation before the state and federal governments** to ensure that municipalities have the resources and authority they need to serve their citizens. VLCT is a leader in the education finance debate, enhancing local voter authority in governance decisions, land use discussions, and securing revenues for town highway and bridge maintenance programs. Municipalities will face significant challenges in the 2010 legislature assuring that state fiscal woes are not shifted to local governments and property taxpayers.
- **Purchasing opportunities** to provide needed services at the lowest cost. Examples include municipal employee health insurance and liability coverage for town operations. The VLCT Health Trust represents the most affordable option available to provide health insurance to municipal employees. The value of the VLCT Property and Casualty Intermunicipal Fund (PACIF) to all our members is realized daily as members take advantage of loss prevention training and assistance, as well as reasonable insurance rates. These two trusts, with the addition of the VLCT Unemployment Trust, were responsible in 2008 for \$46 million in municipal tax dollars spent for insurance and risk management services. Other pooled purchasing opportunities exist in such areas as assuring the towns are able to obtain road salt for winter highway maintenance at an affordable price and adequate quantities.

Individuals interested in finding out more about the Vermont League of Cities and Towns, including its audited financial statements, can visit the VLCT website at [www.vlct.org](http://www.vlct.org).

## ADMINISTRATIVE OFFICER

Zoning Permits. During 2009, one hundred one (101) zoning permits for development were issued. There were 116 and 105 permits issued in 2007 and 2008, respectively.

7	new single family residences
29	additions to single family residences
30	accessory structures
2	exterior alterations
29	commercial permits
1	airport hangar
1	agricultural structure
2	demolition permits

Linda T. Rousse, retired Administrative Officer (AO) with her years of experience and historical knowledge, is invaluable in assisting the current AO, William G. Kearns.

National Flood Insurance Program. Many residents have received and are receiving letters from their mortgage holders requiring flood insurance on structures that are collateral for the mortgage. By law federally insured financial institutions must require mortgagees with structures located partially or wholly within a special flood hazard area (Zone A on the Flood Insurance Rate Map) to carry flood insurance on the structures. Some mortgagors, being more careful with their collateral, require flood insurance on structures located within or near a Zone A. Please contact this office if you need assistance understanding the intent of the letter, determining if the insurance should be required, or have any other permit or flood-related issue with your mortgage holder, or if your parcel is in or abuts a special flood hazard area.

Local, State and Federal Permits. With few exceptions, all development of land, construction or use of a structures requires a local building permit and may required Development Review Board approval. Additionally, structures for commercial use, including multi-family dwellings, may require permits from the Division of Fire Safety (Tel. 885-8883). The Agency of Natural Resources (ANR) should be contacted to see if further State permits are required. Call ANR at 885-8850, inform them of your proposed development and they will let you know if ANR or other agencies require a permit for your proposed development.

Should you be working near water or wetlands or crossing either, there are buffers to these areas, which restrict development, including grading, clearing and planting, within the buffer areas and wetlands, and which restrict the time of year when approved development can occur. These waters, wetlands and buffers are regulated at the local, State (ANR) and Federal level. The United States Army Corps of Engineers must be contacted for any work in or near water or wetlands.

Other than permitted uses – Plan ahead. Permitted uses can be approved by the Administrative Officer. The permit issued by the AO is not valid for 15 days, as it is subject to appeal during that period, thus work cannot begin for 15 days. Conditional Use permits, permits requiring a Variance, Subdivisions, and some commercial use permits which require Site Plan Review must be heard by the Development Review Board (DRB) at a Public Hearing. The Public Hearing requires 15-day notice, which has to be published and mailed. Typically an application for a hearing before the DRB must be filed with all documents and fees paid by the 20th of the month prior to the hearing date. In addition, a decision on the application is subject to a 30-day appeal period and is not final until the appeal period has run. Finally, a permit with its 15-day appeal period must be obtained after a favorable decision. Therefore, plan ahead. Typically from the time the application is filed for the public hearing until the permit is valid for your development 60 days will elapse.

## *Administrative Officer (Continued)*

The office of the Administrative Officer is open Monday – Friday 8:00 a.m. – 4:30 p.m. You may call 802-885-2104 (ext. 242) for assistance or information on permits, zoning or planning issues. If you use email, you may reach me at [toszoning@vermontel.net](mailto:toszoning@vermontel.net). Town Plan, Zoning and Subdivision Regulations are available at this office, and, if you prefer, I can email them to you.

William G. Kearns  
*Administrative Officer*

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## **SOUTHERN WINDSOR/WINDHAM COUNTIES SOLID WASTE MANAGEMENT DISTRICT**

The Southern Windsor/Windham Counties Solid Waste Management District (*SW/WC-SWMD*) is a union municipal district dedicated to providing solid waste management authority, services, and planning to its member towns. The District was chartered in 1981 and currently serves thirteen Vermont towns (Andover, Baltimore, Cavendish, Chester, Grafton, Ludlow, Plymouth, Reading, Rockingham, Springfield, Weathersfield, Windsor, and West Windsor). Each member municipality appoints a representative and an alternate to serve on the Board of Supervisors. The Board meets quarterly to set policy and make major decisions for SW/WCSWMD. An executive committee elected by the Supervisors meets monthly to deal with normal operational issues and provide management direction.

The District is managed by the Southern Windsor County Regional Planning Commission, Thomas J. Kennedy, Executive Director.

The district fiscal year runs from July 1 through June 30. Income is derived through a tipping fee surcharge (currently \$6.00 per ton) collected at the various solid waste disposal sites. The thirteen District towns sent approximately 24,000 tons of solid waste to disposal sites in 2009. A major expense to the District annually are the two household hazardous waste collections (free to citizens) held each year at a cost of about \$40,000. The District has one full time employee in the position of “Recycling Coordinator”. Additional expenses result from a contract with The Regional Planning Commission for management services to the District as well as any special educational programs undertaken.

The “Solid Waste Implementation Plan” (SWIP), developed by the District and approved by the Vermont Department of Environmental Services, identifies the goals and programs that the Solid Waste District will do. The emphasis of the plan is to reduce the amount of solid waste put in disposal sites by providing citizens with programs and facilities that encourage increased recycling and reuse of materials; and to protect the environment by providing safe methods for the disposal of hazardous materials.

Information about the solid waste district and programs can be found at the web site: [vtsolidwastedistrict.org](http://vtsolidwastedistrict.org)

Forrest Randall  
*Springfield Solid Waste Representative*

# SPRINGFIELD HUMANE SOCIETY, INC.

401 Skitchewaugh Trail  
Springfield, Vermont 05156  
802-885-3997 · Fax: 802-885-1346  
Email: [Spfldhumane@vermontel.net](mailto:Spfldhumane@vermontel.net)  
Website: [WWW.spfldhumane.org](http://WWW.spfldhumane.org)

*Serving animals & people of the area since 1941*

January 1, 2009 – December 18, 2009 saw 443 animals coming through the door of the Shelter needing our services. There were 39 animals still at the Shelter on 12-31-08. Of the 443 animals 139 were dogs, 301 were cats, 1 rabbit and 2 domestic birds. Sixty one of the dogs/puppies were given up by their owners and 78 were strays. One hundred sixty four of the cats/kittens were owner surrendered and 137 were strays.

To date in '09 415 were adopted to new homes! As of this report date there are 3 dogs, 25 cats and 17 kittens in residence still seeking homes. Many thanks to everyone who gave a responsible & loving home to our animal residents this year!

We sponsored 6 low cost spay/neuter clinics in our area responsible to taking 194 cats and 11 dogs out of the litter business. In 2010 we will be hosting clinics every month dealing mostly with cats where the overpopulation problem is still high.

New this year we initiated a Spay The Mom program aimed at cats that have had kittens. We ask the owners to bring us the cat and kittens. We will have the mom spayed and vaccinated and return her to them. The kittens will stay with us to be processed through our adoption program where they will be spayed or neutered, tested for FeLV/FIV, vaccinated against rabies and distemper, and treated for internal and external parasites before being adopted. This year 24 moms and 71 kittens were spayed or neutered thanks to this program!

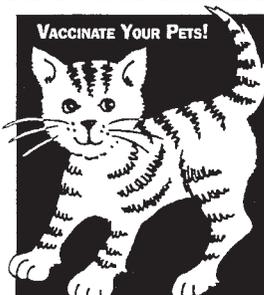
Anyone interested in information on either the low cost spay clinics or Spay The Mom should contact me at the information below.

We appreciate our relationship with the citizens of Springfield and their local government and police department.

Please remember – *Until There Are None - Adopt One!*

## RABIES ALERT

Rabies is a disease that can kill animals and people.



- \* Vermont law requires rabies shots for all CATS and DOGS.
- \* Rabies shots help protect pets and pet owners from rabies.
- \* Enjoy wildlife from a safe distance. Remember, rabid animals have been found in all Vermont counties.

Tom Browe  
*Executive Director*  
885-2174  
[browe@vermontel.net](mailto:browe@vermontel.net)

# SPRINGFIELD HOUSING AUTHORITY

The public housing units at the Whitcomb and Huber Buildings were almost fully occupied through out the year, as the occupancy rate was 99.63%. During the past year, the Authority had an unusually low number of units turnover (9 units). The current waiting list shows 49 applicants.

The Authority was reviewed under the Public Housing Assessment System (PHAS). The Authority did have a 99 out of 100 for the physical condition of its property. Furthermore, the Authority has always been a High Performer per HUD guidelines and continues to strive for this honor.

The Authority was awarded a Capital Fund Grant (CFG) for \$194,523.00 at the end of 2008. Those funds were used for the following projects:

- Replacement of the hallway lights and common area painting at the Whitcomb Building
- Complete the caulking and sealing of the Whitcomb Building, and
- Upgrade of the public restrooms at the Huber Building.

During 2009, the Authority was given two CF Grants. The first was for \$246,277.00 and came from the federal government's stimulus program. These funds were used to replace the kitchen cabinets at the Whitcomb Building. The second was for \$192,159.00. These funds are scheduled to be used to improve the sprinkler system at the Whitcomb Building and replace the first floor common area windows at the Huber Building.

The Authority also manages 61 section 8 certificates and vouchers. Last year, \$301,155.00 was paid to local landlords for our section 8 tenants. The lease-up rate for this program was 94.26 %. Currently, there are 81 families on the waiting list. The waiting period for local residents has decreased to about 15 months.

The Maples, the Rural Development project on South Street, is fully occupied, and there are 29 people on the waiting list. This past year saw an occupancy rate of 96.87 %. Also, during the past year, we continued the process of vinyl floor and carpet replacement in the units. This will continue for the next four years. In addition, we painted the left side of the building, completed some major repairs to the boilers, and resurfaced some of the sidewalks.

In 2007 the Authority purchased the Mountain View Apartments from the partnership that had owned them for the past 16 years. Mountain View will still remain a HUD Section 236 property until January of 2014. This development had an occupancy rate of 97.28% in 2009, and a waiting list of 74 families. The physical inspection of the property was conducted by the Real Estate Assessment Center (REAC) in 2007. The property scored 92 out of 100. This means that HUD considers the property a high performer. The next inspection is due in 2010. In 2009, we replaced 16 refrigerators and rebuilt the parking lot in front of building number 6.

The following property is owned by partnerships in which Springfield Housing Unlimited (SHU), the Authority created non-profit, is a co-general partner. The Springfield Housing Authority manages the property but has no ownership interest.

Westview Terrace Apartments had an occupancy rate of 92.55% in 2009. These 58 units of family housing are a part of the Low-Income Housing Tax Credit Program. They service families, which can earn up to 60% of the median income for Windsor County. This project continues to be a valuable asset to the Town by providing people of limited income access to safe, clean, and reasonably priced rental housing. The replacement of one hot water tank, new carpeting in several apartments, the continued replacement of the kitchen cabinet doors, and new refrigerators were the only capital items in 2009.

## *Springfield Housing Authority (Continued)*



*House built by RVTC students in the 2008/2009 school year*

In September of 2004, SHU with the help of the Vermont Housing and Conservation Board (VHCB) purchased about 3 and 1/2 acres of land adjacent to Westview. Eight building lots were created. SHU and the SHA have partnered with Springfield Area Habitat for Humanity, Vermont Works for Women, USDA Rural Development, and the Rockingham Area Community Land Trust (RACL) to build and sell affordable homes. At the present time, five houses have been built and all five have been sold to families who have worked with the agencies listed above. Currently, SHU has partnered with the River Valley Technical Center (RVTC) whose students have built two houses that have been placed on the lots. RVTC students have started the third home which should be ready by May of 2010. The plan is to continue with this and other partnerships to create one additional affordable home.

Finally, the Authority and SHU have partnered with Housing Vermont to reconstruct the Springfield Movie Theater and associated housing that was severely damaged by the July 8, 2008 fire. Architectural plans are in the final phase of development and it appears the theater and housing (9 one bedroom apartments including one handicap unit) will all be restored late in 2010 or early 2011.

William F. Morlock, III  
*Executive Director*

Frederic P. Koledo  
*Chairman*

Gerry Mittica  
Cynthia Gagnier  
Frank Poole

Peter Andrews  
*Vice-Chairman*

## SPRINGFIELD AIRPORT COMMISSION

The Airport Commission has had a very quiet year this year having had two members resign. The selectboard has appointed two new members and we look forward to an opportunity to move forward in helping improve the airport.

There was another very successful Northeast Aerobatic Competition held in July at the airport. Many townspeople took the opportunity to come up and watch the various aircraft take off, land and fly their routines.

The State of Vermont has been active with a tree cutting program at and around the airport and there have been several new obstruction beacons installed in the surrounding area.

Numerous corporate jets come into the airport on business during the week and on weekends we often have vacation homeowners or travelers stop in for visits.

This fall we were fortunate to have two helicopters decide to use the airport for their base while doing survey work on a new power line through the state.

All this being said, we were still negatively impacted by the downturn in the economy of the last year and we look forward to a resurgence of utilization of the airport.

Peter E. MacGillivray  
*Acting Chair*



# EDGAR MAY HEALTH AND RECREATION CENTER

We are pleased once again to make this report to the residents of Springfield. We are gratified by the continued support to the center from the citizens of Springfield. The Board of Directors at the Edgar May is committed that residents have access to a first class health and recreation center.

In our last report, we mentioned the First Fins swim program and our Stingray Swim Team. Both of these programs continue to increase in popularity. The First Fins program provides, free of charge, a series of learn to swim lessons for every first grader in the Springfield Schools. Last year twenty-nine students participated; this year to date there have been seventeen participants. The Stingray Swim Team now has forty participants.

The Arthritis Foundation Aquatics Program is increasingly popular. Classes are held several times during the week and on weekends. This program was created for people with arthritis to keep joints flexible and to keep muscles strong and to reduce pain. The exercises in the program were developed by physical therapists to address pain, fatigue and decreased strength and stiffness. This program is offered in our warm water, therapy pool.

Our 93 degree therapy pool is now open for general use Monday–Thursday from 6am–7:30am and 1pm–8pm; Friday from 6am–7:30am and 1pm–5pm; Saturday from 10am–2pm and Sunday from 10am–2pm. You may reserve a specific time by calling 885-2568.

The Edgar May Health and Recreation Center continues to offer its Prescription for Exercise program which allows area physicians to refer patients who are eligible for a six month exercise program under the guidance of certified trainers at the Recreation Center. In 2009, 149 participants took part in this important health improvement program.

During 2009, we received distributions from the Endowment of about \$54,000 all of which was used to pay a portion of our operating expenses. This helps us to keep our rates as low as possible. With low rates and our scholarship program no one is denied access to the Edgar May.

The mission of the Edgar May is to provide area residents with the opportunities and resources necessary to pursue a healthy and active lifestyle. Please visit us. For additional information you may visit our website at [www.myrecenter.org](http://www.myrecenter.org), email [info@myrecenter.org](mailto:info@myrecenter.org) or call us at 885-2568.

George W. Lamb  
*Chair, Board of Trustees*



## APPLICATION FOR VOLUNTEER POSITIONS ON TOWN BOARDS

The Town frequently looks for qualified individuals to serve on Boards and Commissions. In addition, there are other positions, as well as special committees which may be appointed by the Board of Selectmen periodically to study specific topics.

If interested, please fill out and detach. Please send to  
Town Manager's Office  
96 Main Street  
Springfield, VT 05156

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Present Employer: \_\_\_\_\_

Address: (Street) \_\_\_\_\_

(Town) \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_

Interested in serving on:

Planning Commission

Fence Viewer

Development Review Board

Surveyor of Wood & Lumber

Citizens Budget Advisory Committee

Weigher of Coal

Airport Commission

Housing Authority

Other

# REPORTS OF AGENCIES AND ORGANIZATIONS

## VISITING NURSE ASSOCIATION & HOSPICE OF VT AND NH

### *Home Healthcare, Hospice and Maternal Child Health Services in Springfield, VT*

The VNA & Hospice is a compassionate, non-profit healthcare organization committed to providing the highest quality home healthcare and hospice support services to individuals and their families. By keeping Springfield residents out of emergency rooms and hospitals, and reducing the need for relocation to nursing homes, our care offers significant savings in the town's emergency services and other medical expenses.

VNA & Hospice clients are of all ages and at all stages in life. Services are provided to all in need regardless of ability to pay. Between July 1, 2008 and June 30, 2009, the VNA & Hospice made 16,841 homecare visits (18,517 hours of service) to 489 Springfield residents. This is a 5% increase in services provided and a 13% increase in residents served. The VNA & Hospice provided approximately \$314,652 in uncompensated care to Springfield residents.

**Home HealthCare:** 7,256 home visits to 292 residents with short-term medical or physical needs

**Long-term Care:** 7,732 home visits to 91 residents with chronic medical problems who needed extended care in their home to avoid admission to a nursing home.

**Hospice Services:** 1,477 home visits to 48 residents who were in the final stages of their lives.

**Maternal and Child Health Services:** 376 home visits to 58 residents for well baby, preventative and high-tech medical care.

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

Springfield's annual appropriation helps the VNA & 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.

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

## **PRECISION VALLEY FREE CLINIC (DBA VALLEY HEALTH CONNECTIONS [VHC])**

Valley Health Connections is located at 268 River Street, Springfield, Vermont and became incorporated in the State of Vermont on January 21, 2000 as Precision Valley Free Clinic and is now doing business as Valley Health Connections (VHC).

Valley Health Connections is a non-profit 501 (c) 3 whose mission is to remove the barriers and facilitate access to health care for uninsured and underinsured people. Our goal is to provide access to quality health care. This includes preventive health care, health education, referrals to providers for regular ongoing health care, and assistance in enrollment in programs that pay for health care.

The clinic staff consists of an Executive Director and a part-time Administrative Assistant in the Springfield office. In 2009 because of a partnership with Springfield Medical Care Systems (SMCS), VHC hired two part-time eligibility assistance coordinators who provide services onsite at SMCS Community Health Center sites. There are twelve members on the current board of directors.

In 2009, VHC assisted patients in obtaining \$217,334 in free medications. Staff spends a great deal of time assisting patients in enrolling in State and local programs that will provide them on-going health care coverage since many people are unaware of programs that are available to them. The goal is to have people have an on-going relationship with a health care provider so that they can maintain good health. Prevention programs like tobacco cessation and women's health screenings are stressed.

In year 2009, VHC patient services for medical, dental, pharmaceutical assistance, and social service referrals totaled 2,310 to 685 patients. Funds in the amount of \$19,123 were raised to assist in obtaining 219 dental services. 228 of the patients served were Springfield residents.

The staff and Board of Directors Valley Health Connections wish to thank the Springfield voters for supporting their efforts to improve the health care of town residents who are without the ability to access health care.

Wilda Pelton,  
*Executive Director*

## SPRINGFIELD FAMILY CENTER

It is the very bottom line. With the exception of clean water, we cannot exist without food.

The Springfield Family Center provides a safety net of food services for Springfield residents. Our food shelf is open Monday through Saturday and can be accessed once every seven days and we do have many families that come to “shop” weekly.

Our community meal, which is served Monday through Friday from 11:30 to 12:30, is now also available on Saturday. The Saturday meal, also served from 11:30 to 12:30, is provided by a rotation of Springfield Area Church members. “Summer Lunch at Home”, a program that delivers a nutritious lunch and snack during the summer to children who rely on free and reduced price lunches during the school year has expanded to become “Lunch at Home”. We learned that the long Christmas, February and April school breaks left too many children without adequate food and so we now deliver meals/snack for those weeks in addition to all summer long. Last summer we delivered 6,560 lunches to 185 children between the ages of 3 and 18 years old. At Christmas recess we delivered 675 lunches to 135 children. Additionally, last summer we delivered a gallon of 2% milk and a box of cereal each Friday to every household. We know that hungry children, especially those left alone, feed themselves cereal and milk.

Since 2000, Vermont has had the largest increase of any state for households suffering from the most severe form of hunger – food insecurity with hunger. Even for those for whom enough food is available, it may be of poor quality and lack nutrients important for growth and good health. Children living with even occasional hunger have more health problems and do not do as well in school as children who never experience hunger. For those children who live with food insecurity on a regular basis, the effects can be devastating. Results of chronic undernutrition include stunted growth, cognitive dysfunction, increased aggression, and frequent infections. Hunger robs a child of the chance to reach her/his fullest potential. Because of the physical ramifications of malnutrition, the undernourished child’s odds of success decreases,



*One of the many youth groups that raises money and collects food for the Springfield Family Center. The Real group is pictured above. They are an out of school program at the Middle School. Photo taken on the Family Center steps August 2009.*

## *Springfield Family Center (Continued)*

and they acquire developmental and intellectual delays that put them behind other children. Food Stamps were once meant to cover the cost of a family's food for one month and until recently helped families with about 40% of their monthly need. But in the face of rising food and fuel costs, Food Stamps don't buy as much as they used to. It is estimated that for families on Food Stamps, they must get by with two bags less of food each month according to the Center on Budget and Policy Priorities.

Food is the very bottom line to maintain life.

Family Center services have doubled over the past two years. In 2008 we reduced staff by 25% to keep pace with declining income streams, and so we are grateful to the time and talents of our volunteers and community partners. You play a large part in our ability to provide increased services. THANK YOU VERY MUCH and we are always in need of more volunteers.

Our volunteers planted and harvested a community garden on Family Center property starting early last spring. The successful garden project involved first time and seasoned gardeners. Our plan for next year is a bigger garden and hopefully a farmer's market in Springfield again.

On behalf of our Board of Directors, staff and volunteers, thank you for your continued support of our mission to help individuals and families become economically independent and socially interdependent.

Deborah Luse  
*Executive Director*

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## **GREEN MOUNTAIN RSVP & VOLUNTEER CENTER, SERVING WINDSOR COUNTY**

### *An Invitation to Serve in the Town of Springfield*

For 35 years RSVP has been coordinating the work of volunteers in the Town of Springfield with non-profit organizations and institutions. We are part of the Corporation for National and Community Service. Since 1974, RSVP has matched hundreds of individuals with agencies and neighbors who benefit from their donation of skills and talents.

Last year, 98 Springfield volunteers donated 26,600 hours of time to Meals on Wheels, Red Cross Blood Drives, AARP Tax Aide, Springfield Hospital, the Springfield Senior Center and local schools, to name a few. Seniors from Springfield attend an RSVP Bone Builder class at the Whitcomb Building, lead by one of our RSVP volunteers. Members of Bone Builder classes fight against osteoporosis by preventing or reversing the effects of the disease through a series of weight bearing exercises. Over 350 seniors participate in RSVP Bone Builder classes in Southern Vermont.

It is our hope that retired individuals and those who are still in the workforce will get in touch to see how they can continue RSVP traditions and create new ones. RSVP can be reached in Windsor County by calling Linda Husband at 885-2083.

Patricia M. Palencsar,  
*Executive Director,*  
*Green Mountain RSVP & Volunteer Center*

# **MEALS & WHEELS OF GREATER SPRINGFIELD INCORPORATED**

139 Main Street – Springfield – Vermont – 05156  
(802) 885-5879

Meals & Wheels of Greater Springfield, Inc. has been serving meals to the elderly and qualifying handicapped recipients since 2000. The program serves the communities of Andover, Baltimore, Chester, Springfield and South Weathersfield. A hot meal is provided Monday through Friday with frozen meals available to those who qualify for weekends and holidays. This year we have added a cold breakfast option for those who qualify that we deliver along with the noon time meal.

During the past fiscal year, October 1, 2008 – September 30, 2009, Meals & Wheels served 8,174 meals at our congregate meal site in Springfield. Volunteers delivered 27,231 hot and frozen meals daily and 2,089 breakfast meals to over 130 private homes around the Springfield area, for a total of 37,494 meals provided to those in need in the community.

All this work was done with the help of 2 part-time and 1 full-time paid employees and many volunteers. Over the past year, Meals & Wheels engaged about 75 volunteers who came to us from community programs such as RSVP, the Springfield Schools, Lincoln Street, Mental Health Services and other community members who just want to volunteer out of the spirit of good will. Volunteers serve on our Board, deliver meals, wait on tables, assist in the kitchen, provide entertainment at the congregate meal site and help with fund raising. We strongly believe that our program gives back to our volunteers, as much as they give to the program. We provide an opportunity to be a part of a vital service and a chance for volunteers to connect with others and to become part of the community.

The most important role of our program goes far beyond meeting the nutritional needs of the seniors in the community. For many, the meal delivery volunteer may be the only contact they have for the day and seeing a friendly face can be the highlight of their day. At Meals & Wheels, we do our part in providing a safety net for many isolated seniors in our community.

# COUNCIL ON AGING FOR SOUTHEASTERN VERMONT

The Council on Aging for Southeastern Vermont, Inc. (COASEV, Inc) fosters and supports successful aging of seniors in the Springfield community and throughout Windham and Windsor Counties.

To assist seniors in Springfield we offer a number of services including:

**Information and Assistance:** Our Senior HelpLine at 1-800-642-5119 is a toll free number which offers help applying for benefits, assistance with health insurance problems, housing needs, fuel assistance, and many other services. Springfield residents made 440 calls requesting assistance this last year.

As part of the new Medicare Part D, prescription program we have trained staff available by phone, office or home. 765 residents received assistance this past year.

**Senior Nutrition:** 18,946 Home Delivered meals are provided through a contract with Meals on Wheels of Greater Springfield.

**Transportation:** Special arrangements are made for non-Medicaid seniors requiring medical transportation.

**Case Management & Advocacy:** One on one case management enables seniors to access services which help them remain safe at home. Often minimal services can prevent premature institutionalization. Some clients who require nursing home level of care are able to remain at home with family caregivers and trained personal caregivers. COASEV served 199 Springfield residents which is estimated at an annual cost of \$82,386.

**Care Giver Respite:** Through grants we provide respite assistance for caregivers of those diagnosed with dementia or other chronic diseases. Three Springfield families received a respite care grant this past year.

**Successful Aging Initiatives:** We provide small grants to grass roots groups who attempt to promote healthy aging.

Your town contribution of \$8,000 generates \$45,333 in Federal matching funds to support our activities. We do not charge for any of our services. The support of Springfield citizens is greatly appreciated.

Joyce A. Lemire  
*Executive Director*

## NEW BEGINNINGS, INC.

New Beginnings, Inc. is a non-profit agency in its 28th year of providing crisis and post-crisis services to survivors of domestic and sexual violence in Southern Windsor County. We are available in our office in Springfield weekdays and 24-hours-a-day via our hotline in the four (4) full-time police departments and in Springfield and Mt. Ascutney Hospitals. We offer education and support for safety, financial and life planning, education and support through the relief from abuse legal process, safe housing, peer support groups, social service advocacy and referrals; community and school prevention education for grades K-12 is also a priority, with audiences receiving information on healthy relationships and teen dating violence, self-esteem building, bullying, internet use safety, gender stereotyping, and media influences on children, youth and adults. Our staff is certified to provide training regarding these difficult issues to police officers and medical personnel and to others who serve Springfield residents such as teachers, social workers, daycare providers, business owners, and religious leaders.

During the past fiscal year, our hotline volunteers provided 6751 hours of crisis coverage to residents of Springfield and Southern Windsor County. During Fiscal Year 2009 (July 1, 2008 through June 30, 2009), our staff and volunteers supported and worked to empower 376 survivors throughout the area, with 842 services provided to those victims. One hundred thirty-two (132) residents of Springfield received 351 direct services, both female and male. One hundred seventy-one (171) children of Springfield were among the 446 children exposed to violence in their homes within the 14 towns served by New Beginnings. In addition, we received calls from non-victims in Springfield – family, friends, neighbors and co-workers – seeking advice to best support a victim toward safety, stability, and peace.

We wish to thank the people of Springfield for their continued support of this work and we welcome your comments and suggestions, and additional contributions of time and talents, perhaps as a hotline volunteer or board member. May your homes be filled with peace in the coming year.

Terri A. Fisk  
*Executive Director*

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## SPRINGFIELD COMMUNITY BAND

The Springfield Community Band was under the direction of Jim Chlebak for our 64th season. We played 13 concerts; 10 in Springfield, one each in Ludlow, Charlestown, NH and Walpole, NH. We play a variety of music, from marches, to movie themes, classical to swing and jazz, whimsical to serious. Our members range in age from teens to senior citizens. We are made up completely of volunteers who have a desire to play their instruments in an organized concert band type setting. Members consist of high school students, current and former band directors and former band students. Our goal is to give GREAT performances and have a GREAT time doing it!

The Springfield Community Band is open to all musicians in Springfield and the surrounding areas. Anyone interested in joining us is encouraged to visit our website at [www.springfieldband.org](http://www.springfieldband.org). We do not hold auditions; we are a community band and welcome anyone with the desire to play their instrument.

We thank the town of Springfield for their many years of support.

Karen Bailey  
*Secretary/Treasurer*

# 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; reduce the causes and work toward the elimination of poverty. SEVCA has a variety of programs and services to meet this end. They include: Head Start, Weatherization, Emergency Services (i.e., fuel / utility, housing and food assistance), Crisis Intervention, Parent Education, Micro-Business Development, Individual Development Accounts Tax Preparation, and Thrift Stores.

In the community of Springfield we have provided the following services during FY09:

**Weatherization:** 40 homes (59 individuals) weatherized at a cost of \$179,952

**Emergency Heating Replacements:** 7 replacements at a cost of \$12,606

**Head Start:** 46 families (171 individuals) received comprehensive early education and family support services at a value of \$8,344 per family for total of \$383,824

**Micro-Business Development:** 8 households (22 individuals) received counseling, technical assistance and support to start, sustain or expand a small business

**Individual Development Accounts:** 4 households participated in a 2-1 matched savings program and earned \$2,370 in matched savings

**Tax Preparation:** 8 households received refunds and tax credits totaling \$13,679

**Thrift Store Vouchers:** 104 families (241 individuals) received vouchers for furniture, clothing and/or housewares, valued at \$5,927

**Parent Education:** 7 families (22 individuals) received parenting education services

**Family Services (Outreach):** 198 families (529 individuals) received 1346 services (including crisis intervention, financial counseling, nutrition education, referral to and assistance with accessing needed services)

**Fuel/Utility Assistance:** 274 assists totaling \$68,595

**Housing & Other Assistance:** 139 families (392 individuals) received \$33,779 in assistance

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

We thank the residents of Springfield for their ongoing support.

Stephen Geller  
*Executive Director*

# WINDSOR COUNTY PARTNERS

Consistent, sustained interaction with a caring, positive adult role model has been proven to make a significant difference in the outcomes of a child's life. Windsor County Partners (WCP) is the only county-wide, community-based mentoring program in our region. Our adult volunteers commit to meet with their Junior Partners (ages 8-17) about 2 hours a week for a year, with many continuing into years 2 and 3. All our services are free to volunteers, children and families.

Often our youth are from homes with limited resources. As finances become strained, many families in our communities are experiencing increases in domestic violence and substance abuse. Parents' ability to provide support and guidance for their children under these circumstances becomes compromised and the need for mentors increases dramatically.

Our main goal is to sustain our work with youth to empower them to make healthier life choices. Our program objectives are three-fold: 1) to recruit more mentors; 2) to provide these mentors with high quality training opportunities so that they are better equipped to sustain their partnerships; and 3) to provide our young partners with opportunities that help them to realize their potential. Our partners spent about 1900 hours together enjoying activities such as hiking, kayaking, museum visits, reading, baking, and sporting events. Fun All Partner Events that expose our youth to learning and career opportunities are offered quarterly. Partners often provide assistance to the organization by tabling at community events and helping with town petitions.

In this last year WCP served 8 people from Springfield and supported 31 total partnerships from among 14 towns in Windsor County. We saw an increase in mentor applicants due in large part, to our new multi-media advertising campaign launched in the fall. However, foundation funding was down by 24% creating a budget shortfall. We are anticipating foundation giving to be 25-40% less in FY 09-10.

There is always a waiting list of children in need. Schools have no shortage of children to refer. Our biggest challenge is finding mentors. We invite readers to contact us to learn more about how they can help meet this need, while building social capital.

As funding becomes even more challenging, now more than ever, we depend on town support for our day-to-day operations. We remain extremely grateful for the generosity of our community.

Kathy Kinter  
*Director*  
(802-674-5101  
[Kathy@wcpartners.org](mailto:Kathy@wcpartners.org)

# THE CURRENT

## *Operated by Connecticut River Transit*

The Current Operated by Connecticut River Transit, Inc. (CRT) appreciates the support received from the Town of Springfield this year, and requests a town contribution of \$12,500 for FY11. CRT is a private, non-profit public transit provider serving 30 towns in the Windham and Southern Windsor County areas. CRT currently provides about 200,000 trips annually on our public bus service and volunteer network.

FY 09 saw an increase in Vermonters using Public Transit. The reason most commonly given was:

- the desire to reduce our carbon footprint and improve air quality

Ridership in FY 08 CRT services to your town:

- In-Town Bus Services: 12,586
- Commuter Bus Service to Bellows Falls, Okemo, and the Upper Valley: 65,534
- Dial A Ride Service to Springfield Residents: 24,528
  - includes medical rides for Springfield’s elderly, disabled and/or children who receive Medicaid.

Ridership increases in FY 08 CRT services to the region:

- Commuter Bus Service to the Upper Valley, Okemo and Brattleboro: 27% overall to 78,104
- Non-Commuter Bus Service to the General Public: 20% to 34,247
- Human Services Transportation including the Volunteer and Taxi network: 15% to 82,273

FY 09 for CRT was a big year; laying the foundation for a solid and sustainable infrastructure:

- Completed and moved into our new facility
- We are partnered with Rockingham on a Park and Ride plan on the facility property at exit 6 on I-91

The grant awards to CRT provide for public transit and bus purchases, and require local support in the form of matching funds. Our goal is a broad base of support so that no one funding partner bears too much of the cost. The riders who use the services and the businesses whose employees and clients ride public transit on CRT routes, contributed 82% of donations in FY 09.

The local contributions (comprised of the 3 categories below) in FY 08 to CRT services was over \$230,000:

- Individuals riding the CRT services: 48% for \$117,889
- Businesses serviced by CRT commuter, general public and human service transit: 34% for \$72,785
- Towns in CRT service area: 18% or \$41,125

CRT requests funding from the 30 towns we service. The amount requested is determined by a *fair share allocation* based on bus routes that have stops in your town, the number of Dial-a-Ride buses in your town and the number of trips CRT provides to residents in your town on all scheduled services. The total of town donations this year is \$41,125, about 1% of the total CRT budget. Although a small percentage, it is a very important percent. These donations provide the local matching funds that allow CRT to access the state and federal grants, private foundations and the human service transportation contracts that contributed 3 million dollars to the local economy in FY 09.

Connecticut River Transit, Inc. could not provide the services or purchase the buses, with-

## *The Current (Continued)*

out every contribution made by you, the local community. Please contact us by e-mail: [admin@crtransit.org](mailto:admin@crtransit.org), phone: (802) 460-7433 or visit our website: [www.crtransit.org](http://www.crtransit.org) and let us know how CRT can improve service in your community. The website provides information about CRT public transit services, schedules, and how to use the service, contact information for all staff and their area of responsibility, Board of Directors and meeting calendar, drivers, fleet, facility, public notices, and volunteer and employment opportunities.

Stacey Hill  
*Executive Assistant*

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## **HEALTH CARE & REHABILITATION SERVICES**

Health Care and Rehabilitation Services (HCRS) is a comprehensive community mental health provider serving residents of Windham and Windsor 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 FY09, HCRS provided 124,310 hours of services to 884 residents of the Town of Springfield. The services provided included all of HCRS' programs resulting in a wide array of supports for the residents of Springfield.

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

## SPRINGFIELD RESTORATIVE JUSTICE CENTER (SRJC)

Our mission is to “empower local organizations and individuals committed to peacefully resolving conflict, addressing crime and building a safe and healthy community. We adhere to a nonviolent and empowering vision where differences are respected. Conflicts are addressed through open and respectful communication guided by trained community volunteers.”

There are eleven Justice Centers throughout Vermont. At their inception each was challenged to develop a program that fit the specific needs of their individual community. We are all governed by local boards, as opposed to county or state wide, that have the community’s interests at heart. This gives us the chance to respond to exactly what our friends and neighbors need to feel as safe as possible.

Springfield’s Restorative Justice Center (SRJC) improves upon traditional criminal justice by **viewing criminal acts more comprehensively**. Here it is recognized that crime is not only law breaking but harmful to its victims and the community. Ultimately crime harms relationships and safe communities are built on trust and relationships. Restorative Justice **involves more affected parties**, rather than giving key roles only to government and the offender, it includes the victims and the community. We also **measure success differently** than the traditional system. Instead of measuring how much punishment has been inflicted we look at how much harm was repaired or prevented. But most importantly we **recognize the importance of community involvement** in holding those who have harmed our community accountable to themselves and their victims.

SRJC is funded for FY 2010 with \$72,500 in grant funds applied for by the Town of Springfield and awarded by the Agency of Human Services/Department of Corrections. The Town of Springfield provides fiscal management as an in-kind service. We are located at 7 Morgan Street in Springfield (next to the Turning Point Recovery Center).

Springfield’s Justice Center employs one full time director, and a victim services coordinator at 10-12 hours per week. Because the SRJC has such a small staff there is a large cohort of over 30 dedicated volunteers, without their commitment and enthusiasm the Justice Center wouldn’t exist.

We are very proud to announce that this year a Restorative Justice Program has been started at the Springfield High School. School infractions ranging from public display of affection to harassment to vandalism will be handled by student volunteer panels. Offenses that result in suspension or expulsion from school will be heard by these panels as a means of creating a safe environment for everyone when the student re-enters school. We expect that over the next 1-2 years we will see a tremendous change in the positive climate at SHS. 18 student volunteers have been trained. Trainings will be held in the winter of each school year.

The following is a list of programs and referral points provided by the SRJC, in all referred cases the harm or crime must have happened in Springfield:

**JustNow, Juvenile Pre Charge Program** – serves youth up to age 17 committing a misdemeanor or involved in a conflict. Referrals can come from anyone: business owners, parents, neighbors, police officers or the State’s Attorney.

**Reparative Probation** – Serves adults who have been placed on probation by a judge and asked to complete a reparative program. Referrals come from the court. Reparative meetings are open to community members and happen in our offices on the first and third Thursdays of every month, 6:00 pm to 8:00 pm.

**Family Group Conferencing** – Serves anyone in the Springfield community involved in a conflict. Conferencing brings all involved parties together in an attempt to facilitate discussion or come to an agreement.

## *Springfield Restorative Justice (Continued)*

**Community Service Programs** – Aid in helping participants to repay those who have been harmed by their offenses by performing unpaid work that benefits the community.

**Offender Re-Entry** – Works with inmates and the persons affected by their offenses upon release from Correctional Facilities. A social contract between offenders and community is developed taking into account expected services and supports needed to aid in safe and successful reentry. Springfield is the first Justice Center to be able to offer vocational and intelligence testing to persons being released to Springfield from incarceration. This testing gives job hunters and developers a way of identifying what line and level of work a prospective employee would thrive in.

Volunteers of the Justice Center are also involved in working to bridge gaps between local employers and prospective employees. Another commitment volunteers have made is to supportive transitional housing with supervision, skill building, social adjustment and many other necessary supports. Alice Emmons local legislator says “currently there are 150 people incarcerated at approximately \$50,000 per person per year for lack of housing”

The SRJC has grown a lot this year and will continue to grow. The Legislature and DOC are looking towards communities to gather together to combat the growing number of people housed in our prisons. If you have any questions or would like to be involved please contact us at 802.885.8707 or [springfieldrjc@vermontel.net](mailto:springfieldrjc@vermontel.net) or check out our website at [www.springfieldrjc.org](http://www.springfieldrjc.org).

Wendi Lashua Germain  
*SRJC Director*

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## **ROCKINGHAM AREA COMMUNITY LAND TRUST (RACLТ)**

The Rockingham Area Community Land Trust’s mission is to provide affordable housing opportunities for the people of southeastern Vermont. RACLТ, in operation since 1989, manages a portfolio of sixty-nine shared equity Community Land Trust homes and we have developed 260 apartments and mobile home lots which are affordable to low and moderate income families, including 10 homes in Springfield.

RACLТ started the NeighborWorks® HomeOwnership Center of Southeastern Vermont in 1998. The Center’s nationally certified staff provides education, counseling, and access to affordable mortgage products that assist first-time homebuyers purchase a home. Annually, the HomeOwnership Center helps 30-40 Vermonters buy their first home; 20 - 25 households obtain home repair loans; help 200 households address mortgage delinquency and avoid foreclosure; and over 100 households attend our homeownership workshops.

### **RACLТ has a number of program areas:**

- Affordable housing development
- Manage affordable housing
- Homebuyer education and financial counseling
- Financial assistance for down payments and closing costs
- Housing rehabilitation assistance
- Promote community partnerships to support affordable housing in our communities

## ***Rockingham Community Land Trust (Continued)***

### **RACLT's Property Management:**

#### ***Managed by RACLT***

Bunker Hill Mobile Home Park (Windsor)  
18 Central Street Apartments (Windsor)  
Evergreen Mobile Home Park (Bellows Falls)  
Red Maple Mobile Home Park (Springfield)  
Valley Street Apartments (Springfield)  
Chester Depot Apartments (Chester)  
Gageville Apartments (Bellows Falls)  
Tuckerville Mobile Home Park (Ludlow)

#### ***Managed by Stewart Property Management***

Southview Apartments (Springfield)  
Black River Overlook Apartments (Ludlow)  
Pollard Block Apartments (Proctorsville)  
Saxtons River Apartments (Saxtons River)  
Exner Block Apartments (Bellows Falls)  
Howard Block Apartments (Bellows Falls)  
Williams Street Apartments (Bellows Falls)  
Pine & South Street Apartments (Bellows Falls)  
Phelps Court Apartments (Windsor)  
Union Square Apartments (Windsor)  
Olde Windsor Village Apartments (Windsor)

### **Current Projects:**

***Bellows Falls Family Housing:*** RACLT is completing the rehabilitation of 28 apartments in Bellows Falls. These apartments were among the first housing development projects RACLT undertook during its 20 year history. Significant upgrades will improve energy efficiency.

***Union Square Apartments (former Armory Square Apts., Windsor):*** This project will be completed in December 2009. Fifty-eight affordable rental apartments will be created. The Union Square Apartments provide one, two and three bedroom homes to families with various incomes. RACLT and our partners are working to incorporate the highest levels of energy conservation.

### **Recent Awards:**

- 2009 Smart Growth Project Award
- 2009 Vermont Energy Star® Homes BEST OF THE BEST AWARD

### **RACLT Board Members:**

- President (Richard Crocker)
- Vice President (Donna Allen)
- Secretary (Richard McNerney)
- Treasurer (Steve Geller)
- Public Representatives (Stephen Plunkard and Ron Theissan)
- Resident Representative (Ralph Bidgood)

### **Contact Information:**

90 Main Street, Suite 1  
Springfield, VT 05156  
Phone: (802) 885-3220  
Web Site: [www.raclt.org](http://www.raclt.org)

# INTERNAL AND AUDIT FINANCIAL REPORTS

## LONG TERM DEBT REDEMPTION CHART (FISCAL YEAR 2010-2011)

Obligations	Maturity	Interest	Original Amount	Current Balance Outstanding July 1, 2010	Payment Fiscal		Payment Fiscal		Payment Fiscal		Payment Fiscal		Fiscal 2010-2011 Interest
					2011	2012	2013	2014	2015	2016	2016		
SCHOOL LONG TERM DEBT		4.213	\$25,650,000	\$25,650,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$17,940,000	\$992,425
Renovation Projects	11/15/2029												
TOTAL SCHOOL LONG TERM DEBT			\$25,650,000	\$25,650,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$17,940,000	\$992,425
Balance of Long Term Debt School													
Payment Schedule School													
Interest on Long Term Debt 2010-11 School				\$25,650,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$1,285,000	\$17,940,000	\$992,425
TOWN LONG TERM DEBT													
Chlorine Contact	10/01/2021	3.000	\$325,669	\$232,800	\$14,906	\$15,353	\$15,814	\$16,288	\$16,777	\$17,280	\$17,842	\$136,382	\$6,984
USDA CSO Note	9/28/2035	4.125	\$1,050,000	\$981,951	\$21,054	\$21,931	\$22,845	\$23,797	\$24,789	\$25,842	\$26,942	\$867,535	\$40,291
CSO Bond 019	10/1/2022	0.000	\$982,189	\$606,830	currently being paid by State of Vermont								
CSO Bond 055	9/1/2024	0.000	\$1,023,964	\$772,299	currently being paid by State of Vermont								
CSO Bond 4	6/10/2036	4.500	\$600,000	\$585,161	\$10,432	\$10,907	\$11,403	\$11,922	\$12,464	\$13,031	\$13,600	\$515,003	\$26,216
Gen Renov Bond	6/20/2029	4.212	\$2,250,000	\$2,250,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$1,560,000	\$85,753
EPA Note	4/1/2011	0.000	\$173,000	\$60,000	\$35,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Treatment Plant	12/1/2033	4.500	\$1,784,180	\$1,606,320	\$37,106	\$38,795	\$40,560	\$42,406	\$44,336	\$46,353	\$48,400	\$1,356,763	\$71,872
Aerial Fire Truck	12/01/2016	4.422	\$600,000	\$320,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$80,000	\$13,990
TOTAL TOWN LONG TERM DEBT			\$8,789,002	\$7,415,361	\$273,498	\$266,986	\$245,622	\$249,413	\$253,366	\$257,507	\$261,683	\$4,515,683	\$245,105
Balance of Long Term Debt Town				\$7,415,361									
Payment Schedule Town													
Interest on Long Term Debt 2010-11 Town					\$273,498	\$266,986	\$245,622	\$249,413	\$253,366	\$257,507	\$261,683	\$4,515,683	\$245,105
TOTAL LONG TERM INDEBTEDNESS													
Total School and Town			\$34,439,002	\$33,065,361									
Balance of Long Term Debt School and Town													
Payment Schedule School and Town													
Interest School and Town					\$1,558,498	\$1,551,986	\$1,530,622	\$1,534,413	\$1,538,366	\$1,542,507	\$1,546,683	\$22,455,683	\$1,237,530
TOTAL PRINCIPAL AND INTEREST PAYMENTS 2010-2011													
FOR SCHOOL AND TOWN LONG TERM DEBT													

\*\*Please note that the Springfield School District is applying for a bond in the amount of \$25,200,000 to be repaid over 20 years. As the Bond has not been approved, the actual repayment amounts are not known. However, it is expected that the principal repayment will begin in FY 2011. The estimated principal payment is \$1,260,000.

# SYNOPSIS OF GRAND LIST

	Real Estate	% of G.L.	Inventory	% of G.L.	Machinery Equipment	% of G.L.	Total
2001	330,287,370	93.03%	6,490,100	1.83%	18,266,900	5.14%	355,044,370
2002	331,437,815	94.68%	0	0.00%	18,617,000	5.32%	350,054,815
2003	334,142,394	95.06%	0	0.00%	17,353,900	4.94%	351,496,294
2004	332,178,800	95.12%	0	0.00%	17,029,200	4.88%	349,208,000
2005	333,993,000	95.02%	0	0.00%	17,509,100	4.98%	351,502,100
2006	335,311,700	94.67%	0	0.00%	18,890,700	5.33%	354,202,400
2007	337,228,700	94.69%	0	0.00%	18,922,900	5.31%	356,151,600
2008	639,788,400	97.46%	0	0.00%	16,703,700	2.54%	656,492,100
2009	643,713,419	97.06%	0	0.00%	19,469,250	2.94%	663,182,669
2010	646,639,216	97.13%	0	0.00%	19,132,300	2.87%	665,771,516

## TAX ANALYSIS PER HUNDRED ASSESSED TAX DOLLARS

	homesite '09-'10	non-residential '09-'10	homesite '08-'09	non-residential '08-'09	homesite '07-'08	non-residential '07-'08
School						
State	\$1.2750	\$1.3239	\$1.1963	\$1.2644	\$1.1854	\$1.1913
Local						
Town & Highway	\$1.1374	\$1.1374	\$1.1093	\$1.1093	\$1.0565	\$1.0565
Special Appropriations	\$0.0296	\$0.0296	\$0.0264	\$0.0264	\$0.0280	\$0.0280
County Tax	\$0.0080	\$0.0080	\$0.0080	\$0.0080	\$0.0101	\$0.0101
	\$2.4500	\$2.4989	\$2.3400	\$2.4081	\$2.2800	\$2.2859

## FIGURES FROM THE PAST

Year	Grand List	Total Tax Rate	Town Tax Rate*	Town Tax Levy	School Tax Rate	School Tax Levy**
2003	Res	3.590	1.575	4,124,610		
	Com	4.048	2.033	1,775,378		
	Educ				2.015	6,710,430
2004	Res		1.6061	4,256,575		
	Com		2.088	1,805,631		
	Educ				1.7039	homestead rate non-homestead rate
2005	Res		1.668	4,458,239		
	Com		2.1638	1,880,816		
	Educ				1.882	homestead rate non-homestead rate
2006	Res		1.785	4,804,179		
	Com		2.3121	2,011,756		
	Educ				1.8975	homestead rate non-homestead rate
2007	Res		1.0946	7,176,214		
	Com				1.975	homestead rate non-homestead rate
	Educ				1.9454	homestead rate non-homestead rate
2008	Res		1.1437	7,584,821		
	Com				1.1854	homestead rate non-homestead rate
	Educ				1.1913	homestead rate non-homestead rate
2009	Res		1.175	7,822,815		
	Com				1.1963	homestead rate non-homestead rate
	Educ				1.2644	homestead rate non-homestead rate
	Res				1.275	homestead rate non-homestead rate
	Com				1.3239	homestead rate non-homestead rate
	Educ					

\*Includes Special Appropriations and County Tax

\*\* Beginning in 2004, there is a split Education tax rate, not a dollar amount to be raised.

\*\*\* Due to Reappraisal, the Special Commercial Tax was eliminated and tax rates decreased.

## STATEMENT OF TAXES – FISCAL YEAR 2008-2009

### TAXES ASSESSED AND BILLED:

Assessed Value	Grand List (1% of Assessed)	Tax Rate	Total Taxes Assessed and Billed
Real Estate*	\$643,713,419	1.1437	\$ 7,362,150.37
Machinery & Equipment	\$ 19,469,250	1.1437	\$ 222,669.81
<b>Total Town Taxes</b>			<b>\$ 7,584,820.19</b>
Education	\$6,424,660.00 **		<u>\$ 6,294,440.00</u>
			<b><u>\$13,879,260.19</u></b>

### TOTAL TAXES ASSESSED AND BILLED:

\*As a result of the reappraisal, beginning 7/1/07, the Commercial Tax rate no longer existed.  
 \*\*Beginning 7/1/04, there was a split Education Tax Rate. The dollar amount shown is the actual dollar amount that the State ordered the Town to pay the School District.

### Taxes Accounted For:

Current year taxes collected	\$13,566,938.10
Current year taxes delinquent June 30, 2009	<u>\$ 312,322.09</u>
	<b><u>\$13,879,260.19</u></b>

## TAX COMPUTATION TABLE

### BASED ON GRAND LIST OF \$6,657,715

\$0.01 will raise		
\$0.02 will raise	\$66,577.15	532,617.20
\$0.03 will raise	133,154.30	599,194.35
\$0.04 will raise	199,731.45	665,771.50
\$0.05 will raise	266,308.60	\$6,657,715.00
\$0.06 will raise	332,885.75	\$665,771,516
\$0.07 will raise	399,462.90	
	466,040.05	
Total listed valuation of Real Estate and Personal Property for Taxation		
One Percent of Total Listed Valuation		
		<b>\$6,657,715</b>

## DELINQUENT TAX CHART

TAX YEAR	Due as of 6/30/2009	Due as of 6/30/2008	Due as of 6/30/2007	Due as of 6/30/2006	Due as of 6/30/2005
1995	\$0	\$0.00	\$167.32	\$167.32	\$167.32
1996	0	0.00	577.60	577.60	577.60
1997	0	0.00	597.40	597.40	597.40
1998	0	0.00	585.04	585.04	585.04
1999	0	0.00	580.92	580.92	580.92
2000	0	0.00	599.44	599.44	599.44
2001	0	0.00	680.61	680.61	739.07
2002	0	0.00	650.96	3,482.32	3,482.32
2003	0	0.00	1,157.76	4,159.36	4,213.36
2004	429.25	1,197.86	4,660.18	10,097.78	18,420.96
2005	1,392.48	2,408.64	41,819.35	50,970.59	240,374.89
2006	2,257.00	9,612.24	87,706.47	220,387.73	0.00
2007	5,619.65	109,606.40	310,318.73	0.00	0.00
2008	89,304.34	333,436.82	0.00	0.00	0.00
2009	312,322.09	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$411,324.81</b>	<b>\$456,261.96</b>	<b>\$450,101.78</b>	<b>\$292,886.11</b>	<b>\$270,338.32</b>

### 2008-2009 BUDGET TO ACTUAL AT A GLANCE

Revenue Budgeted:	\$9,422,822
Revenue Received:	\$9,903,513
Variance:	\$480,691
Expenditures Budgeted:	\$9,596,421
Expenditures Paid:	\$10,464,400
Variance:	\$867,979
Excess of Expenditures Over Revenues:	-\$387,288

If you were a resident of Vermont on January 1, 2009 and occupied your property as of April 1, 2009 AND you filed your HS-122 by April 15, 2009, your tax rate was \$2.45 per \$100 of valuation. If not, your tax rate was \$2.4989.

Example:      Assessed      =      Grand      x      tax      =      Total  
                          Value x .01      =      List      rate      Tax due

resident	\$150,000	\$1,500	\$2.450	\$3,675.00
non-resident	\$150,000	\$1,500	\$2.4989	\$3,748.35

Trustees of Public Funds  
June 30, 2009

Values by Fund

	Parker	Cemetery	Library	Woolson	Stetson	Eureka	Doty	Spfld Impr	Humane	Total
6/30/08 Investment	\$251,181	\$448,497	\$263,622	\$42,828	\$15,471	\$14,062	\$5,108	\$58,951	\$0	\$1,099,720
6/30/08 Checking	\$2,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,271
<b>6/30/08 Total by Fund</b>	<b>\$253,452</b>	<b>\$448,497</b>	<b>\$263,622</b>	<b>\$42,828</b>	<b>\$15,471</b>	<b>\$14,062</b>	<b>\$5,108</b>	<b>\$58,951</b>	<b>\$0</b>	<b>\$1,101,991</b>
<b>08/09 Revenue</b>	<b>\$9,035</b>	<b>\$16,251</b>	<b>\$9,523</b>	<b>\$1,555</b>	<b>\$562</b>	<b>\$488</b>	<b>\$185</b>	<b>\$2,253</b>	<b>\$619</b>	<b>\$40,471</b>

08/09 Expenses

Accounting	\$904	\$1,631	\$954	\$157	\$56	\$48	\$19	\$231	\$0	\$4,000
Relief of Indigents	\$5,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800
Misc	\$0	\$0	\$0	\$750	\$0	\$750	\$0	\$0	\$1,094	\$2,594
Transfer to Fund 1	\$0	\$12,067	\$7,074	\$0	\$0	\$0	\$0	\$0	\$0	\$19,141
Misc-Post	\$28	\$51	\$31	\$5	\$2	\$2	\$1	\$7	\$0	\$127
Investment Fees	\$1,389	\$2,499	\$1,464	\$239	\$86	\$75	\$29	\$350	\$115	\$6,246
<b>Total Expenses</b>	<b>\$8,121</b>	<b>\$16,248</b>	<b>\$9,523</b>	<b>\$1,151</b>	<b>\$144</b>	<b>\$875</b>	<b>\$49</b>	<b>\$588</b>	<b>\$1,209</b>	<b>\$37,908</b>
<b>08/09 Net Operating</b>	<b>\$914</b>	<b>\$3</b>	<b>\$0</b>	<b>\$404</b>	<b>\$418</b>	<b>-\$387</b>	<b>\$136</b>	<b>\$1,665</b>	<b>-\$590</b>	<b>\$2,563</b>

08-09 Non Oper

Gain/Loss	-\$9,812	-\$17,655	-\$10,352	-\$1,684	-\$608	-\$529	-\$201	-\$2,369	-\$13	-\$43,223
Cap Gains Distrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Rcpis	\$5	\$4,509	\$5	\$1	\$0	\$0	\$0	\$9,109	\$72,900	\$86,529
Prin Distrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustees	-\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$450
Unreal Gain	-\$19,586	-\$35,227	-\$20,697	-\$3,337	-\$1,205	-\$1,082	-\$398	-\$4,428	\$2,932	-\$83,028
<b>08/09 Net Non-Op</b>	<b>-\$29,843</b>	<b>-\$48,373</b>	<b>-\$31,044</b>	<b>-\$5,020</b>	<b>-\$1,813</b>	<b>-\$1,611</b>	<b>-\$599</b>	<b>\$2,312</b>	<b>\$75,819</b>	<b>-\$40,172</b>

<b>6/30/09 by Fund</b>	<b>\$223,503</b>	<b>\$400,127</b>	<b>\$232,578</b>	<b>\$38,212</b>	<b>\$14,076</b>	<b>\$12,064</b>	<b>\$4,645</b>	<b>\$62,928</b>	<b>\$75,229</b>	<b>\$1,063,362</b>
6/30/09 Investment	\$222,252	\$400,127	\$232,578	\$38,212	\$14,076	\$12,064	\$4,645	\$62,928	\$75,229	\$1,062,111
6/30/09 Checking	\$1,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251

## BUDGET SUMMARY FISCAL 2010-2011

<b>OPERATING BUDGETS</b>	07-08 Expended	08-09 Expended	09-10 Budget	10-11 Dept. Head	<b>10-11 Manager</b>	Diff. From 09-10
Administration	\$ 760,890	\$727,035	\$726,596	\$735,529	<b>\$731,379</b>	\$4,783
Police	1,348,348	1,470,047	1,677,207	1,711,750	<b>1,691,150</b>	13,943
Fire/Ambulance	995,003	1,123,256	1,057,299	1,082,731	<b>1,082,731</b>	25,432
Public Works	1,957,317	2,131,102	1,831,264	1,903,615	<b>1,891,515</b>	60,251
Parks & Recreation	250,873	261,454	285,567	290,309	<b>289,349</b>	3,782
Seniors	40,729	43,453	46,674	48,727	<b>48,727</b>	2,053
Library	399,722	465,952	508,376	518,924	<b>506,824</b>	(1,552)
Fixed	2,357,280	2,493,648	2,563,461	2,624,924	<b>2,619,424</b>	55,963
Reimbursable	166,552	165,389	165,000	165,000	<b>165,000</b>	-
<b>TOTAL OPERATING</b>	<b>\$8,276,714</b>	<b>\$8,881,336</b>	<b>\$8,861,444</b>	<b>\$9,081,509</b>	<b>\$9,026,099</b>	<b>\$164,655</b>
<b>TOTAL CAPITAL BUDGET</b>			<b>\$865,500</b>	<b>\$636,000</b>	<b>\$545,200</b>	<b>\$(320,300)</b>
<b>GRAND TOTAL GROSS APPROPRIATION BUDGET</b>	<b>\$8,276,714</b>	<b>\$8,881,336</b>	<b>\$9,726,944</b>	<b>\$9,717,509</b>	<b>\$9,571,299</b>	<b>\$(155,645)</b>

## BUDGET SUMMARY FISCAL 2010-2011

	<b>09-10</b>	<b>10-11</b>	<b>Difference</b>	<b>% Difference</b>
<b>Operating Budget</b>	\$8,861,444	\$9,026,099	\$164,655	1.86%
<b>Capital Budget</b>	<u>\$865,500</u>	<u>\$545,200</u>	<u>-\$320,300</u>	-37.01%
<b>Subtotal</b>	\$9,726,944	\$9,571,299	-\$155,645	-1.60%
<b>Revenue other than Taxes</b>	<u>-\$2,204,450</u>	<u>-\$1,989,750</u>	<u>\$214,700</u>	-9.74%
<b>To be raised by Taxes</b>	<b>\$7,522,494</b>	<b>\$7,581,549</b>	<b>\$59,055</b>	<b>0.79%</b>

# BUDGETED REVENUES

(other than taxes)

FISCAL 2010-2011

## GENERAL

	10-11	09-10	08-09	07-08
Fees and interest	100,000	100,000	100,000	100,000
Legal fees on tax sales	5,000	6,000	6,000	6,000
Payments in lieu of taxes	450,000	450,000	350,000	300,000
Readiness to Serve	67,000	66,000	65,000	65,000
<b>TOTAL</b>	<b>622,000</b>	622,000	521,000	471,000

## TOWN CLERK

Licenses, fees and permits	75,000	80,200	75,000	80,000
Dog licenses	9,100	9,100	6,000	6,000
Liquor licenses	2,450	2,450	2,500	2,500
Town licenses	700	700	550	600
Marriage licenses	900	900	800	800
Hunting and Fishing licenses	600	600	600	725
Impound fees	500	500	500	0
Motor Vehicle Registrations	1,500	1,500	1,500	2,200
Passports	3,000	8,000	8,000	7,000
<b>TOTAL</b>	<b>93,750</b>	103,950	95,450	99,825

## PUBLIC WORKS

Lots sold	3,000	3,000	3,000	3,000
Burials	11,000	11,000	11,000	18,550
Interest public funds	10,000	10,000	10,000	10,000
Class I highways	45,000	42,300	47,000	47,000
Class II highways	76,000	72,000	80,000	76,000
Class III highways	142,000	130,500	145,000	140,000
Recycling	65,000	75,000	50,000	40,000
Transfer station	200,000	200,000	220,000	220,000
C&D	25,000	25,000	25,000	10,000
Chester re-imbursement	30,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>607,000</b>	593,800	616,000	589,550

# BUDGETED REVENUES

(other than taxes)

FISCAL 2010-2011

Continued

## POLICE

	10-11	09-10	08-09	07-08
Police reports	5,500	5,500	4,000	3,500
State/local fines	26,500	26,500	25,000	30,000
Alarms and escort fees	1,000	1,000	2,000	2,000
Parking fines and rentals	12,500	12,500	12,560	5,000
Contractual services	15,000	10,000	10,000	10,000
Dispatching	20,000	0	0	0
<b>TOTAL</b>	<b>80,500</b>	55,500	53,560	50,500

## FIRE/AMBULANCE

Ambulance stand-by/dispatching	7,000	24,000	20,000	17,200
Ambulance	355,000	355,000	345,000	325,000
Fire reports	100	0	100	100
Rental of hall	300	800	300	300
Miscellaneous	1,100	1,100	1,100	1,100
Alarm boxes	14,000	14,000	14,000	14,000
SAFER Grant reimbursement	0	0	37,260	37,260
Hazardous waste reimbursement	800	800	800	800
<b>TOTAL</b>	<b>378,300</b>	395,700	418,560	395,760

## PARKS & RECREATION

Receipts	5,000	5,000	5,000	5,000
<b>TOTAL</b>	<b>5,000</b>	5,000	5,000	5,000

## LIBRARY

Fines etc.	3,500	2,000	2,000	2,000
Collection Cost Recovery	0	2,500	2,500	0
VSAC	2,000	2,000	2,000	1,500
Non-resident Borrowers fees	2,500	3,000	2,000	2,000
Library Trust Funds	5,000	4,000	4,000	4,000
<b>TOTAL</b>	<b>13,000</b>	13,500	12,500	9,500

# BUDGETED REVENUES

(other than taxes)

FISCAL 2010-2011

Continued

## REIMBURSEMENTS & OTHER

	10-11	09-10	08-09	07-08
Reappraisal Fund Transfer	0	0	0	50,0000
School Treasurer	5,000	5,000	5,000	5,000
Unclassified	26,000	12,000	12,000	12,000
Invested fund interest	15,000	15,000	15,000	15,000
Equipment fund reimbursement	144,200	108,000	202,000	495,000
Paving Reimbursement	0	100,000	0	0
Retaining Walls	0	0	0	0
Civic Impr. Project reimbursement	0	0	150,000	25,000
State Paving Grant	0	175,000	0	0
TOTAL	190,200	415,000	384,000	602,000
<hr/>				
GRAND TOTALS	1,989,750	2,204,450	2,106,070	2,223,135

## PROPERTY TAX DUE DATES

THE TAX PAYMENT SCHEDULE FOR THE JULY 1, 2010-  
JUNE 30, 2011 FISCAL YEAR IS:

FIRST QUARTER: **AUGUST 16, 2010**

SECOND QUARTER: **OCTOBER 15, 2010**

THIRD QUARTER: **JANUARY 18, 2011**

FOURTH QUARTER: **APRIL 15, 2011**

ANY PAYMENT NOT RECEIVED OR POSTMARKED BY THE  
DUE DATE WILL BE SUBJECT TO AN INTEREST CHARGE.  
ANY 2010-2011 TAX BALANCE UNPAID ON APRIL 15, 2011,  
WILL BE ASSESSED A PENALTY OF 8%.

**TOWN OF SPRINGFIELD, VERMONT**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Springfield  
Springfield, 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 Springfield, Vermont as of and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Springfield, Vermont'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 *Governmental Accounting 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 Springfield, Vermont as of June 30, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated \_\_\_\_, on our consideration of the Town of Springfield, Vermont'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 conjunction with this report in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 16 and 53 and 54, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Rutland, Vermont  
December 17, 2009  
VT Reg. No. 92-0000102

*at Peisch & Company, LLP*

## Management's Discussion and Analysis

As management of the Town of Springfield, we offer readers of the Town of Springfield's financial statements this narrative overview and analysis of the financial activities of the Town of Springfield for the fiscal year that concluded June 30, 2009. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal and the Town's financial statements.

### Financial Highlights

- The assets of the Town of Springfield exceeded its liabilities at the close of the most recent fiscal year by \$30,084,472 (total net assets). This is a decrease of \$116,150 from the total net assets of the prior fiscal year. Of the total net assets amount, \$4,625,289 (total 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. This is an increase of \$1,469,613 from the total unrestricted net assets of the prior fiscal year.
- As of the close of the most recent fiscal year, the Town of Springfield's governmental funds reported combined ending fund balances of \$6,588,385, a decrease of \$1,280,899 in comparison with the prior year balance of \$7,869,284. Of this total amount, \$1,409,891 is available for spending at the government's discretion (total unreserved fund balance). Management has designated \$1,042,695 of this unreserved fund balance for specific purposes, leaving \$367,196 in unreserved undesignated fund balance.
- The net assets for the Town of Springfield's proprietary funds decreased from \$15,377,128 at the close of the prior year to \$14,587,833 at the close of the most recent fiscal year, a decrease of \$789,295.

### Overview of the Financial Statements

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

The Statement of Net Assets presents information on all of the Town of Springfield's assets and liabilities, with the difference between the two reported as net assets. Over time, the increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town of Springfield 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 using the accrual basis of accounting. All the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

In the Statement of Net Assets and the Statement of Activities, we divide the Town into two kinds of activities:

Governmental activities - Most of the Town's basic services are reported here, including the police, fire and ambulance, public works, parks and recreation, library, and general administration. Property taxes, state, and federal grants finance most of these activities.

**Business-type activities** - The Town charges a fee to customers in order to finance all or most of the cost of certain services that it provides. The Town's Water and Sewer Department and a small, dormant Solid Waste Fund are reported as business-type activities.

**Fund Financial Statements** - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Springfield, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Town of Springfield are 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 more narrow 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. The amounts reported for governmental activities in the Statement of Net Assets and the amounts reported in the Financial Funds Balance Sheet are different because:

1. Capital Assets (net of depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.
2. Long-term liabilities, including bonds payable, are not due and payable in the current period and are therefore not reported in the funds.
3. Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.

The Town of Springfield maintains three individual governmental funds. They are the General Fund (Fund 1), the Special Revenue Fund (Fund 3), and the Capital Projects Fund. The General Fund is where most of the Town of Springfield's basic services as described above in Governmental Activities.

The Town of Springfield is a participant in the Vermont Community Development Program (VCDP) which provides funding for economic development and rehabilitation projects within the community. Under this program, funds are awarded to the Town in the form of grants. The Town then loans the funds to various local not-for-profit and business entities. Repayment of these loans establishes a revolving loan fund. In addition, the Town of Springfield has received various grants from the State, such as monies received in accordance with the Correctional Facility Agreement. The financial reporting of these activities is reported in the Special Revenue Fund.

The Capital Projects Fund was created with the proceeds from paving and sidewalk bonds. Due to the small size of this fund, it is reported in the fund financial statements as "Other Governmental Funds."

Proprietary Funds - When a Town charges customers for the services that it provides, these services are generally reported in proprietary funds. The enterprise funds, a component of proprietary funds, are used to report the same functions presented as business-type activities in the government-wide financial statements, but provide more detail and additional information such as cash flows. The Town of Springfield has two enterprise funds: the Water and Sewer Fund (Fund 2) and the mostly dormant Solid Waste Fund. Due to the small size of this latter fund, it is reported as "Nonmajor Enterprise Fund" in all the statements for proprietary funds.

Fiduciary Funds - Fiduciary funds are used to account for resources held in a trustee or agency capacity. 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 Springfield's ordinary operations. The accounting for fiduciary funds is much like that used for proprietary funds. The Trustees of Public Funds administer these funds.

Notes to the Financial Statements - The notes provide additional information that is essential to a complete 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.

**Government-wide Financial Analysis.**

**Town of Springfield  
Statement of Net Assets  
June 30,2009**

	<b>Governmental Activities</b>	<b>Business- type Activities</b>	<b>Total</b>
<b>Assets</b>			
Current and other assets	\$ 9,458,446	\$ 4,487,942	\$ 13,946,388
Capital assets	<u>10,627,785</u>	<u>22,663,948</u>	<u>33,291,733</u>
Total assets	<u>20,086,231</u>	<u>27,151,890</u>	<u>47,238,121</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	1,355,448	877,905	2,233,353
Notes payable	0	6,000,000	6,000,000
Long-term liabilities	<u>3,234,144</u>	<u>5,686,152</u>	<u>8,920,296</u>
Total liabilities	<u>4,589,592</u>	<u>12,564,057</u>	<u>17,153,649</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	7,967,785	11,105,451	19,073,236
Restricted	6,284,958	100,989	6,385,947
Unrestricted	<u>1,243,896</u>	<u>3,381,393</u>	<u>4,625,289</u>
Total net assets	<u>\$ 15,496,639</u>	<u>\$ 14,587,833</u>	<u>\$ 30,084,472</u>

As noted previously, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town of Springfield, assets exceeded liabilities by \$30,084,472 at the close of the fiscal year, June 30, 2009. This compares to total net assets of \$30,200,624 as of June 30, 2008. This is a decrease of \$116,152, or 0.4 %, from the prior year. Major factors in this decrease include an increase in the amount of unrestricted assets of \$1,469,613, which was offset by a decrease in the amount Restricted for Other Purposes of \$852,301, and a decrease of \$731,691 in the amount of capital assets, net of related debt.

Of these net assets, \$19,073,236 (or 63.4% of total net assets) is invested in the Town of Springfield's capital assets (e.g., land, buildings, equipment, and infrastructure). The Town of Springfield uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending unless the Town opts to reduce the services that it provides and is able to liquidate the assets that are no longer necessary due to this reduction in services. Although the Town of Springfield'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.

\$6,385,947 (or 21.2% of total net assets) of the Town of Springfield's net assets represents resources that are subject to external restriction as to how they may be used. The remaining balance of unrestricted net assets, \$4,625,289 (or 15.4%), may be used to meet the government's ongoing obligations to its citizens and creditors. Included in unrestricted net assets are amounts that management has designated for particular purposes, such as capital reserve funds, and reserves for expenditures in future years.

For the year ended June 30, 2009, the Town of Springfield had total liabilities of \$17,153,649. Of this amount, long-term liabilities amounted to \$8,920,296 and \$8,233,353 was in the form of other liabilities. This compares to total liabilities as of June 30, 2008 of \$12,681,148, of which \$8,202,762 were long-term liabilities and other liabilities totaled \$4,478,386.

As of June 30, 2009, the Town of Springfield is able to report positive balances in both categories of net assets, governmental activities and business-type activities. The same situation held true for the prior fiscal year as well.

From the Statement of Activities, the total program revenues, consisting of charges for services (\$3,181,173), operating grants (\$618,793), and capital grants (\$1,835,877) for the government as a whole amounted to \$5,635,843. This amount does not include general revenues. The total amount of expenses was \$19,191,061. This resulted in a deficit of \$13,555,218 before general revenues are included. This compares to the prior year's total revenue of \$4,794,264, with \$3,305,198 in charges for services, \$697,833 in operating grants, and \$791,233 in capital grants. The total expenses for the prior year were \$19,766,414.

General revenues for the fiscal year that ended June 30, 2009 totaled \$13,439,068, down from \$14,808,352 the prior year. The vast majority of general revenue was received in the form of property taxes, \$13,855,366, down from \$14,399,336 in 2008. Other general revenues include: grants and contributions not restricted to specific programs, unrestricted investment earnings, fees and interest, and other small miscellaneous items. The net of the deficit above of \$13,555,218 and the general revenues of \$13,439,068 is a negative \$116,150. This is the decrease in net assets for the Town of Springfield for the year after rounding to nearest dollar figures.

There is also a transfer from governmental activities to business-type activities of \$69,000. This amount is transferred to assist in the maintenance of the Pre-Treatment Facility, the storm drains, and the fire hydrants. These activities are properly expenses in governmental activities, though the work is performed by the personnel of the water and sewer department. As this transfer is internal to the government as a whole, it has no affect on the net assets of the town. In addition, there are transfers totaling \$19,141 from the Town's fiduciary funds (held by the Trustees of Public Funds). This amount includes the earnings in both the Library Trust Fund and the Cemetery Trust Fund that is transferred to the Town to support governmental activities. Lastly, there was a transfer of \$25,000 from the Town's economic development funds (in Fund 3) to the Town's Roof Drain account (in Fund 2).

### **Governmental Activities.**

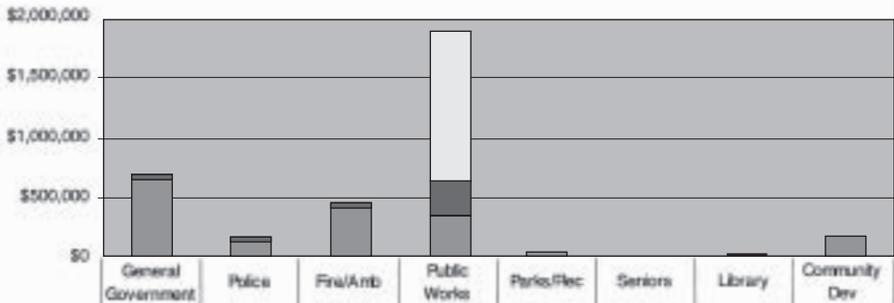
Governmental Activities increased the Town of Springfield's net assets by \$673,142 during the fiscal year that ended June 30, 2009. Included in this increase is an increase in capital grants and contributions, \$1,041,227. In the prior year, the Town of Springfield's net assets increased by \$285,272 during the fiscal year that ended June 30, 2008. Major factors in this increase include a net increase in fund balances of \$621,824 and a decrease of \$380,793 that was net of an increase in capital outlays less depreciation (\$1,869,207) and the proceeds of long term bond proceeds (\$2,250,000). The majority of the balance of the increase is due to the accounting for the repayment of bond and notes principal and the fact that the amount paid out for compensated absences exceeded the amount earned.

Governmental Activities are funded in three ways: charging for services, operating grants, and capital grants. For the fiscal year ending June 30, 2009, the total program revenues for governmental activities were \$3,442,366, up from the prior year's total of \$2,459,399. The total current year charges for services were \$1,551,589. The programs that receive the most revenue for services are General Government (\$647,910, mostly for Payments in Lieu of Taxes, Current Use, Town Clerk fees, and the Readiness to Serve payment from the Correctional Facility), Fire and Ambulance (\$416,245, primarily for Ambulance revenue), and Public Works (\$355,952, a majority of which is due to activity at the transfer/recycling station).

The total revenue received in operating grants for governmental activities was \$618,793. The largest portion of this amount was received from the state for highway maintenance. The total revenue received in capital grants for governmental activities was \$1,271,984. Of this amount, the Public Works Department received grants totaling \$1,264,570. Of this amount, \$1,164,876 was received for the downtown sidewalk and streetlight project. The remaining Public Works capital grants were for stabilization of the Old Connecticut River Road, a new culvert on Route 143, and a small retaining wall on Summer Street.

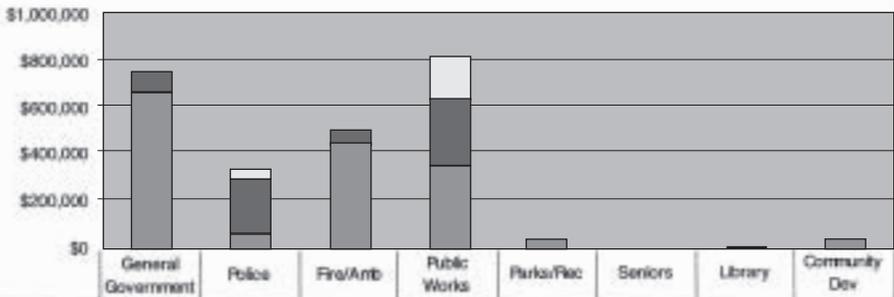
For a complete breakdown of the program revenues in governmental activities and a comparison to the prior year numbers, please see the two charts below.

**2009 Governmental Program Revenues**



	General Government	Police	Fire/Amb	Public Works	Parks/Rec	Seniors	Library	Community Dev
Capital Grants		\$7,414		\$1,254,570				
Operating Grants	\$55,399	\$84,778	\$47,200	\$264,763			\$1,653	\$165,000
Charges	\$647,910	\$85,691	\$416,245	\$355,952	\$40,740		\$5,051	

**2008 Governmental Program Revenues**

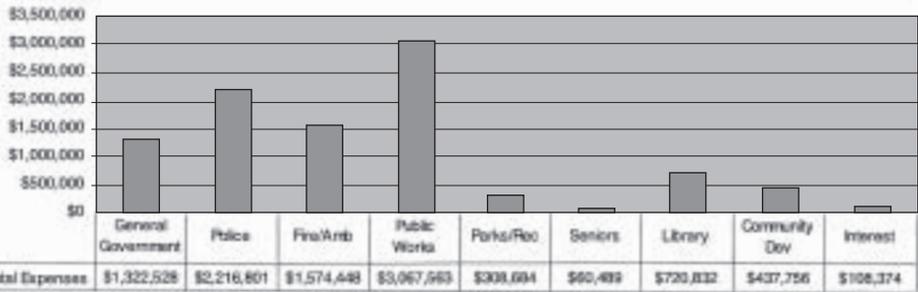


	General Government	Police	Fire/Amb	Public Works	Parks/Rec	Seniors	Library	Community Dev
Capital Grants		\$45,257		\$185,900				
Operating Grants	\$76,205	\$224,950	\$65,218	\$284,578			\$7,704	\$39,178
Charges	\$661,802	\$53,224	\$428,468	\$335,469	\$46,971		\$4,875	

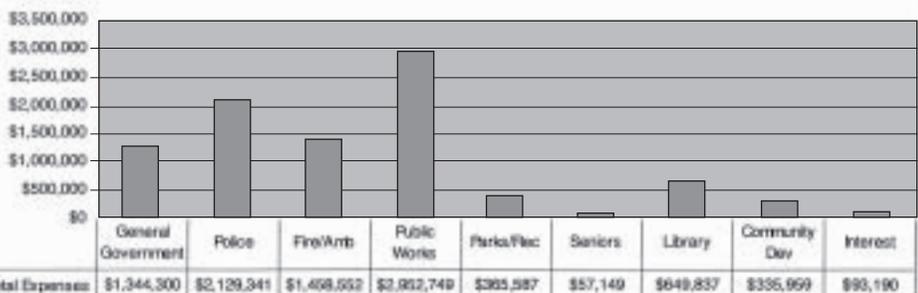
The total expenses for Governmental activities for the year ended June 30, 2009, not including the \$6,294,440 payment to the school district for Education, was \$9,817,475. This compares to the total expenses for Governmental activities for the year ended June 30, 2008, not including the \$7,481,764 payment to the school district for Education, of \$9,386,664. This is an increase of \$430,811.

For a complete breakdown of the total expense by program in governmental activities and a comparison to the prior year numbers, please see the two charts below.

**2009 Governmental Program Total Expenses**



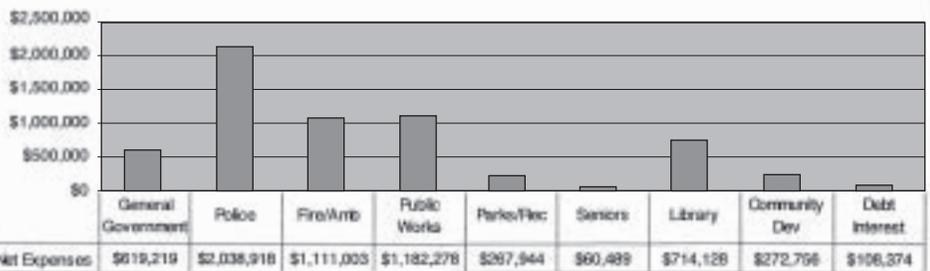
**2008 Governmental Program Total Expenses**



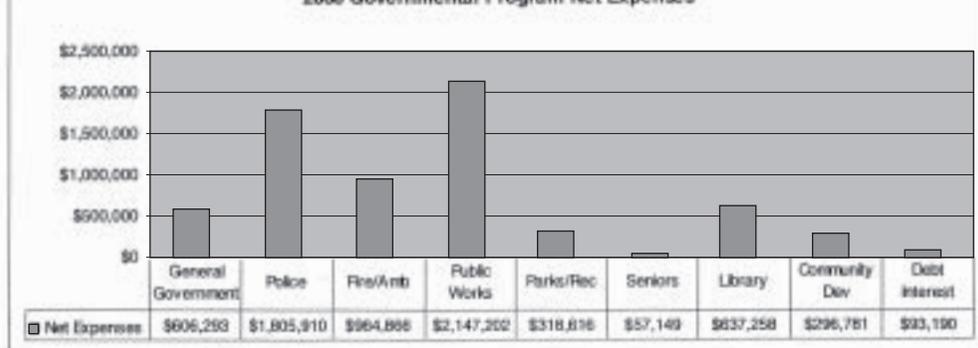
From the Statement of Activities, the total net expense for governmental activities for the fiscal year ending June 30, 2009 was \$12,669,549, down from \$14,409,029 the prior year. After deducting the payment to the school district, the net expense for municipal government operations was \$6,375,109, down from \$6,927,265 in 2008.

The two tables below shows how this amount was distributed by function for the current fiscal year as well as the prior year for comparison.

**2009 Governmental Program Net Expenses**



2008 Governmental Program Net Expenses



### Business-type Activities

Business-type activities decreased the Town of Springfield's net assets by \$789,295 during the fiscal year that ended June 30, 2009. The net assets decreased even though the Town continued to receive contributions from outside sources towards the three major water projects. These capital contributions totaled \$563,893. One reason that net assets decreased was depreciation. The capital assets net of related debt decreased from \$13,783,326 to \$11,105,451. This is a decrease of \$2,677,875. Of this amount, the total depreciation expense for the year was \$1,011,796. The other reason for the decrease is that the Town assumed more debt in order to finance the capital water and sewer projects. Short term borrowing increased \$2,500,000 for these projects. This is also the reason that the Unrestricted Net Assets increased by \$1,863,580, as not all the short term funds borrowed had been used as of June 30, 2009. Going forward, unless capital upgrades match the depreciation expense, it can be expected that the decline in net capital assets will continue. Grants towards capital assets, like the Wastewater Treatment Plant and the Combined Sewer Overflow (CSO) Project, are considered capital contributions.

The program revenues for the business-type activities totaled \$2,193,477. Of this amount, \$1,629,584 was received from charges for services in the water and sewer department. The remaining program revenues, \$563,893, were received in the form of capital grants from the State of Vermont as part of the funding packages for the CSO Project.

The balance of the change in business-type activities, a decrease of \$1,353,185, is the net result of an operating loss of \$1,449,562, a transfer from governmental activities of \$94,000, and unrestricted investment earnings of \$2,377. The depreciation expense, mentioned above, and which is included in the operating loss amount, was \$1,011,796 accounting for most of the operating decrease. The total operating revenue was \$1,629,584, compared to the prior year's total operating revenue of \$1,774,389. The revenue was significantly lower than the prior year due to the write off of a bad debt expense of \$158,481 for surcharge revenue previously recorded for the former Ellsworth Ice Cream facility. The total operating expenses were \$3,079,146, compared to the prior year total of \$2,897,986.

## **Governmental Funds**

As noted earlier, the Town of Springfield uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The focus of the Town of Springfield'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 Springfield's financing requirements. In particular, unreserved 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 fiscal year that ended June 30, 2009, the Town of Springfield's governmental funds reported combined ending fund balances of \$6,588,385, a decrease of \$1,280,899 in comparison to the prior year \$7,869,284. The unreserved fund balance, which is available for spending at the government's discretion, is \$1,409,891. The Town of Springfield has designated \$1,000,711 of this unreserved fund balance for various purposes, including capital reserve funds and expenditures in subsequent periods. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to long-term receivables (\$2,870,493), prepaid expenses (\$64,716), economic development (-\$153,380), and other special purposes (\$2,396,665).

The general fund is the chief operating fund of the Town of Springfield. As of June 30, 2009, the fund balance of the general fund was \$1,532,623. Of this amount, the unreserved, undesignated fund balance was \$367,196, designated fund balance was \$1,000,711, and reserved fund balance was \$164,716.

The Town of Springfield's general fund balance decreased by \$319,072 during the fiscal year that ended June 30, 2009. The primary factors in this increase are:

- The Select Board approved pay plan revisions for all employees in order to bring our salaries and hourly wages up to the state average for municipal employees. As this approval came after the budget season, these increases caused a deficit, both in the pay expense lines and in the associated benefit expense lines.
- The long winter led to a deficit in winter road maintenance budget line.
- The amount that the Town received from the State for the Current Use program exceeded budgeted expectations.

The fund balance for the Town of Springfield's special revenue fund decreased by \$961,827. This was due to a decrease in the value of the investments, primarily the Civic Improvement Project Investment Account, and the expenditure of special revenue funds during the current year that had been received in prior years.

## **Proprietary Funds**

The Town of Springfield's proprietary funds reports provide the same type of information found in the government-wide statements, only in more detail.

The total net assets for the water and sewer fund decreased from \$15,374,185 on June 30, 2008 to \$14,584,890 on June 30, 2009, a decrease of \$789,295. Of the total net assets for the fund, \$11,105,451 was invested in capital assets, net of any related debt, \$100,989 was restricted for

capital purposes, and the remaining \$3,381,393 was unrestricted fund balance. As mentioned above in the discussion of business-type activities, the primary reasons for the change in the total net assets in the water and sewer fund are related to the increased borrowing associated with the CSO and Water projects and the decrease in net value of the capital assets due to depreciation. There is also a Non-major enterprise fund for Solid Waste. The balance of this fund is \$2,943. There was no activity in this fund during the year.

### **General Fund Budgetary Highlights**

The above analysis and financial data was developed based on generally accepted accounting principles (GAAP). The Town of Springfield also provides this information on a budgetary basis. A simple example using the purchase of a vehicle will clarify the difference between GAAP and budgetary. Under GAAP, the expense of the vehicle is the decrease in value over the course of the year due to depreciation. If the vehicle cost \$25,000 and is expected to be in service for 5 years, the annual GAAP expense is \$5,000 for each of the five years. On a budgetary basis, the entire expense of the vehicle is recorded in the year of purchase. The following analysis will be on the budgetary basis.

The Town bases its tax revenue budget on 100% of current year taxes due. It is expected that the delinquent tax collections will offset the shortfall in current year tax collection. This year, the Town was able to collect \$7,377,070 in property tax revenue, generating \$61,000 in unbudgeted revenue due to tax collection activity. Also in revenues, the Town budgeted \$350,000 for payments in lieu of taxes (PILOT). This revenue comes mainly from the State for state property and the current use program. The actual revenue last year was \$469,000, exceeding budget by \$119,000. As the current use program funding can be reduced, the Town does not budget for this entire amount. Transfer Station Revenue exceeded budget by \$19,000.

As was mentioned in last year's report, negotiations with the various bargaining units had not been completed as of June 30, 2008. As a part of the successful negotiations, the Select Board approved pay plan revisions for all employees in order to bring the salaries and hourly wages up to the state average for municipal employees. As this approval came after the budget season, these increases caused a deficit, both in the pay expense lines and in the associated benefit expense lines. Within the approved budget, there was a line item of \$110,000 for pay and those benefits that are based on pay. The total increase as a result of the pay plan revision was \$434,813. Of this amount, \$381,251 was in the pay expense lines and \$53,562 was in the benefits expense lines. The result was a budgetary shortfall of \$324,813 due to the pay plan revisions. This is the largest contributor to the \$387,288 budget deficit. In addition, the Park Street and Union Street Paving project exceeded budget by \$106,000 due in large part to the higher than expected cost for all petroleum products used in paving.

The other budgetary areas where there was a significant difference were those related to winter in Vermont. During the long winter that Springfield experienced, there were more than the 13 storm events that the Town budgets for. A storm event is one that requires plowing and the application of winter road materials. In addition, the type of winter that Springfield experienced was very unusual, with early snows and a heavy early freeze. This combined with the heavy spring rains to cause heavy damage to many of the dirt roads in town. This led to a budgetary deficit of \$120,000 in the winter road maintenance line, more than \$80,000 of which was used to repair the dirt roads. Finally, due to our improved experience, the Workers' Compensation account was under budget for the second year in row, this time saving \$50,000.

The Town of Springfield did not have any significant changes from the original budget and the final budget for the 2008 fiscal year.

## **Capital Asset and Debt Administration**

### **Capital Assets-**

The Town of Springfield's investment in capital assets for its governmental and business-type activities as of June 30, 2009 amounts to \$19,073,236 (net of accumulated depreciation and related debt). This is a decrease of \$731,691 from the June 30, 2008 total of \$19,804,927. Of the current amount, \$7,967,785 is invested in the capital assets for governmental activities and \$11,105,451 is invested in the capital assets of business-type activities. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, roads and bridges, and water and wastewater distribution and collection systems. This amount does not include infrastructure (roads, bridges, retaining walls, etc.) that was put in place prior to July 1, 2003. As the Town of Springfield had an operating budget of under \$10,000,000 as of July 1, 1999, it was not required to retroactively report infrastructure assets in order to comply with GASB 34. As capital infrastructure work is completed in future years, these assets will be recorded.

Major capital asset events during the fiscal year that ended June 30, 2008 include:

- Continuation of the Combined Sewer Overflow (CSO) project and the Water project. New work completed during this fiscal year totaled \$1,283,289. Of this amount, \$618,829 was for work on the CSO project and \$664,460 was for the Water project. The total spent on CSO as of June 30, 2009 was \$9,296,252 and the total spent on the Water project was \$1,613,421. There are currently three contracts in place for work on the two projects: SUR (contract amount \$2,574,107), Zalusny (contract amount \$1,787,116) and Kingsbury (contract amount \$862,929).
- The Town reclaimed, paved, and reconstructed sidewalk on Park and Union Streets (\$655,972).
- The Downtown Sidewalk and Streetlight Project was completed at a cost of \$1,283,319.
- The Public Works Department acquired a new grader (\$279,500 less \$123,000 trade).
- The Fire Department installed a new heating system at a cost of \$65,898.
- The Parks Department reconditioned the varsity field infield at a cost of \$54,295.
- Old Connecticut River Road was stabilized (\$36,637), a new box culvert was installed on Route 143 (\$48,762), and a small retaining wall was repaired on Summer Street (\$25,371).
- The Town purchased two new police patrol cars at a cost of \$19,650 each.
- The Town purchased a new truck (\$134,131) for Public Works.
- The Town repaired the roof at the Town Garage (\$19,258).
- Depreciation of all capital assets totaled \$1,707,754.

### **Debt Administration-**

As of June 30, 2009, the Town of Springfield had debt totaling \$14,306,990. The Town of Springfield has two long term water and wastewater projects, the Combined Sewer Overflow (CSO) project and the Water project. The Town has voted to authorize a total of \$21,250,000 in

bonds for the remaining two projects (\$10,750,000 for CSO and \$10,500,000 for Water). As bonds are issued at completion of a project, it is necessary to borrow "in anticipation" of these bonds in order to cover the expenses of the projects during construction until the final financing has been obtained. The Town has borrowed \$6,000,000 in the form of Bond Anticipation Notes (BAN). These notes are at 2.10% interest and come due in June 2010. The Town also issued permanent bonds for \$2,250,000 for the Police Facility and Renovation bond as the work at the new police station had been completed. This is a 20 year bond with an average rate of 4.212%. The final payment is due 12/1/2028.

In addition, the Town has a commitment of \$485,652 in accrued compensated absences to its employees in the governmental units. The Town has a further commitment of \$127,655 to its employees in the business-type activities (water and sewer). This is the amount that the Town has set aside to pay employees for accrued sick time when they retire at some point in the future.

The balance of the debt, \$8,306,990, is in the form of signed notes and bonds. Here is a chart of these commitments:

**Town of Springfield Long Term Notes as of June 30, 2009**

	Interest Rate	Date of Final Pmt	Original Amount	Town Debt 6/30/2008	Town Debt 6/30/09
<b>Governmental</b>					
Chittenden	2.75%	5/1/2011	\$90,000	\$0	\$90,000
EPA Loan*see note	0%	4/1/2012	\$173,000	\$94,982	\$88,492
VT Muni Bond Bank	2.8%-4.98%	12/1/2016	\$600,000	\$360,000	\$320,000
Renovation Bond	4.212%	12/1/2028	\$2,250,000	\$2,250,000	\$2,250,000
		<b>Total</b>	<b>\$3,113,000</b>	<b>\$2,704,982</b>	<b>\$2,748,492</b>
<b>Water/Sewer</b>					
USDA Rural Dev	4.5%	12/1/2033	\$1,784,180	\$1,641,811	\$1,606,320
	4.125%	9/28/2035	\$137,480	\$131,217	\$128,571
	4.125%	9/28/2035	\$438,320	\$418,350	\$409,913
	4.125%	9/28/2035	\$474,200	\$452,596	\$443,468
	4.50%	12/10/2037	\$600,000	\$595,138	\$585,160
<b>VT Muni Bond Bank:</b>					
RF1-019	0%	9/1/2022	\$906,537	\$686,725	\$640,943
RF1-089	0%	**	\$920,000	\$0	\$298,293
RF3-060	0.6%	**	\$1,402,300	\$0	\$382,190
RF3-034	3%	10/1/2021	\$597,700	\$247,271	\$232,799
RF1-055	0%	9/1/2024	\$1,001,957	\$882,767	\$830,840
		<b>Total</b>	<b>\$8,262,674</b>	<b>\$5,055,875</b>	<b>\$5,558,407</b>
		<b>Combined Total</b>	<b>\$11,375,674</b>	<b>\$7,760,857</b>	<b>\$8,306,989</b>

\*EPA- EPA provided this balance as of June 30, 2009. The EPA will send updates as of June 30 each year.

\*\* Loan RF1-089 and Loan RF3-060 have not gone into repayment status. Once these loans funds have been completely disbursed Town, the repayment schedule will be determined. It is expected that each loan will have a 20 year repayment schedule.

Note: According to the Correctional Facility Agreement, the State is paying the first \$1,000,000 on the CSO bonds. To date, the State Vermont has paid \$436,707.27.

## Economic Factors and Next Year's Budgets and Rates

- The taxable grand list (total assessed value divided by 100) for the Town of Springfield grew from \$6,631,827 as of June 30, 2008 to \$6,657,715 for the 2009/2010 fiscal year. This is an increase of 0.4%.
- The Commercial Grand List declined from \$126,011,050 to \$126,005,100 for 2009/2010.
- The unemployment rate in Springfield as of June 30, 2009 was 8.2%, up from 5.2% a year earlier. This compares with a rate of 7.2% statewide, up from 4.7
- The rates of increase in the prices of health insurance, heating fuel, vehicle fuel, and education have grown faster than the general inflationary trend.
- Designated capital reserve funds at the end of June 30, 2009 amounted to \$467,192. These funds are available for appropriation to fund capital and equipment purchases in coming years.
- Under Act 68, there are now different tax rates for Springfield residents than non-residents. Homestead residential properties now pay \$0.0489 less than non-residential properties per \$100 of assessed value.

All of these factors were considered in preparing the Town of Springfield's budget and setting the tax rates for the 2010 fiscal year.

The Town of Springfield approved a general fund budget for the 2010 fiscal year in the amount of \$9,726,944. This represents an increase of \$305,422, or 3.2%, over the approved budget for the previous year. Of the total budgeted amount, \$8,861,444 is budgeted for the operating budget, and increase of \$540,172, or 6.5%, over the operating budget for the previous year. The budget for capital expenditures is \$865,500, a decrease of \$234,750, or 21.3%, over the prior year's capital budget. The Town has budgeted for \$108,000 of this amount to be received from the Town's designated reserve funds and other reserved funds in order to minimize the increase in the tax rate due to the Town's planned capital improvements. In addition, the Town is budgeting to receive \$175,000 paving grant for work on Summer Street. The Town also expects to transfer \$100,000 from the Civic Improvement Project for completion of the Riverside Oval work. The combined municipal and school tax rate for Springfield residents for fiscal year 2010 is \$2.45 per \$100 of assessed value. The combined municipal and school tax rate for non-residents is \$2.4989 per \$100 of assessed value.

For the fiscal year 2010, the water rate increased from \$1.55 to \$1.81 per 100 cubic feet and the sewer rate increased to \$5.58 per 100 cubic feet from \$4.82. These large increases in the water and sewer rates are the result primarily of two factors. First, the expected amount of water sold has been reduced based on recent data. Second, the Department began repayment on another note for the CSO project. As this project, and the Water project, are completed, it can be expected that further rate increases will be necessary to support the bond repayments.

It must be noted that in accordance with the Correctional Facility Agreement, the Correctional Facility (which opened in September 2003) pays double the regular water and sewer rates for a period of 20 years. Without this surcharge, the water rate would increase roughly 6 cents per 100 cubic feet of metered usage and the sewer rate would increase approximately 21 cents per hundred cubic feet.

Also in accordance with the Correctional Facility Agreement, the State is paying the first \$1,000,000 on CSO loans. This is in addition to the Rural Development loan mentioned above. The State is currently paying roughly \$97,000 per year on the Town's behalf for these loans and, as of 6/30/09 had paid a total of \$436,700 on these loans. When the rate payers have to pay these loans, the sewer rate will increase about 34 cents per hundred cubic feet of metered usage.

### **Requests for Information**

This financial report is designed to provide a general overview of the Town of Springfield's finances for all those interested 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 Comptroller, Town of Springfield, 96 Main Street, Springfield, VT 05156.

**Town of Springfield**  
**Statement of Net Assets**  
**June 30, 2009**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,230,731	\$ 4,324,464	\$ 7,555,195
Investments	1,935,259	-	1,935,259
Receivables (net)	3,486,080	651,045	4,137,125
Internal Balances	613,098	(608,891)	4,207
Inventories	-	121,324	121,324
Prepaid expenses	64,716	-	64,716
Tax sale real estate	128,562	-	128,562
Capital Assets:			
Land, improvements, and construction in progress	466,189	2,498,617	2,964,806
Other Capital Assets, net of depreciation	10,161,596	20,165,331	30,326,927
Total Capital Assets	<u>10,627,785</u>	<u>22,663,948</u>	<u>33,291,733</u>
Total Assets	<u>20,086,231</u>	<u>27,151,890</u>	<u>47,238,121</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	1,355,448	877,905	2,233,353
Notes payable	-	6,000,000	6,000,000
Long-term liabilities			
Due within one year	235,000	227,207	462,207
Due in more than one year	2,999,144	5,458,945	8,458,089
Total liabilities	<u>4,589,592</u>	<u>12,564,057</u>	<u>17,153,649</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	7,967,785	11,105,451	19,073,236
Restricted for:			
Capital projects	289,252	100,989	390,241
Economic development	3,654,535	-	3,654,535
Other purposes	2,341,171	-	2,341,171
Unrestricted	1,243,896	3,381,393	4,625,289
Total net assets	<u>\$ 15,496,639</u>	<u>\$ 14,587,833</u>	<u>\$ 30,084,472</u>

See accompanying notes.

Town of Springfield  
Statement of Activities  
For the Year Ended June 30, 2009

Functions/Program	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General Government	\$ 1,322,528	\$ 647,910	\$ 55,399	\$ -	\$ (619,219)	\$ -	\$ (619,219)
Police	2,216,891	85,691	84,778	7,414	(2,038,918)	-	(2,038,918)
Fire and ambulance	1,574,448	416,245	47,200	-	(1,111,003)	-	(1,111,003)
Public Works	3,067,563	355,952	264,763	1,264,570	(1,182,278)	-	(1,182,278)
Parks and recreation	308,684	40,740	-	-	(267,944)	-	(267,944)
Senior Citizens	60,489	-	-	-	(60,489)	-	(60,489)
Library	720,832	5,051	1,653	-	(714,128)	-	(714,128)
Community Development	437,756	-	165,000	-	(272,756)	-	(272,756)
Education (payment to school district)	6,294,440	-	-	-	(6,294,440)	-	(6,294,440)
Interest on debt	108,374	-	-	-	(108,374)	-	(108,374)
Total governmental activities	16,111,915	1,551,589	618,793	1,271,984	(12,669,549)	-	(12,669,549)
<b>Business-type activities:</b>							
Water and sewer fund	3,079,146	1,629,584	-	563,893	-	(885,669)	(885,669)
Total business-type activities	3,079,146	1,629,584	-	563,893	-	(885,669)	(885,669)
Total	19,191,061	3,181,173	618,793	1,835,877	(12,669,549)	\$ (885,669)	\$ (13,555,218)
<b>General revenues:</b>							
Property taxes, levied for general purposes					\$ 13,855,366	\$ -	\$ 13,855,366
Unrestricted investment earnings (losses)					(555,408)	2,377	(553,031)
Unrestricted Fees					113,200	-	113,200
Miscellaneous					4,392	-	4,392
Transfers					(74,859)	94,000	19,141
Total general revenues and transfers					13,342,691	96,377	13,439,068
Change in net assets					673,162	(789,292)	(116,130)
Net assets - beginning					14,823,497	15,377,125	30,200,622
Net assets - ending					\$ 15,496,639	\$ 14,587,833	\$ 30,084,472

See accompanying notes.

**Town of Springfield  
Balance Sheet  
Governmental Funds  
June 30, 2009**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,071,277	\$ 885,176	\$ 104,359	\$ 2,060,812
Cash - Weathersfield Dam	143,355	-	-	143,355
Cash - Certificates of Deposit	-	1,026,564	-	1,026,564
Investments	-	1,935,259	-	1,935,259
Delinquent property taxes	411,325	-	-	411,325
Receivables, net	158,435	2,916,320	-	3,074,755
Due from other funds	725,347	-	-	725,347
Other assets	128,562	-	-	128,562
Prepaid expenses	64,716	-	-	64,716
Total assets	<u>\$ 2,703,017</u>	<u>\$ 6,763,319</u>	<u>\$ 104,359</u>	<u>\$ 9,570,695</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 179,186	\$ 555,632	\$ -	\$ 734,818
Accrued payroll and related taxes	209,405	-	-	209,405
Due to other funds	-	49,874	62,375	112,249
Deferred revenue	383,096	1,144,035	-	1,527,131
Accrued vacation pay	<u>398,707</u>	<u>-</u>	<u>-</u>	<u>398,707</u>
Total liabilities	<u>1,170,394</u>	<u>1,749,541</u>	<u>62,375</u>	<u>2,982,310</u>
<b>Fund balances (deficits):</b>				
<b>Reserved for:</b>				
Long-term receivables	-	2,870,493	-	2,870,493
Economic Development	-	(153,380)	-	(153,380)
Prepaid expenses	64,716	-	-	64,716
Special purposes	100,000	2,296,665	-	2,396,665
<b>Unreserved</b>				
Designated for special purposes	467,192	-	-	467,192
Designated for future expenditures	533,519	-	-	533,519
Undesignated	367,196	-	-	367,196
<b>Unreserved, reported in non-major:</b>				
Capital projects fund	<u>-</u>	<u>-</u>	<u>41,984</u>	<u>41,984</u>
Total fund balances	<u>1,532,623</u>	<u>5,013,778</u>	<u>41,984</u>	<u>6,588,385</u>
Total liabilities and fund balances	<u>\$ 2,703,017</u>	<u>\$ 6,763,319</u>	<u>\$ 104,359</u>	<u>\$ 9,570,695</u>

See accompanying notes.

**TOWN OF SPRINGFIELD, VERMONT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET ASSETS**  
**June 30, 2009**

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 6,588,385

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 as assets in governmental funds. The cost of the assets is \$14,692,704 and the accumulated depreciation is \$4,064,919. 10,627,785

Deferred revenues are recognized on an accrual basis in the statement of net assets, not the modified accrual basis. Deferred revenues at year end consist of:

Deferred grant revenue	\$	1,144,035	
Deferred tax revenue		<u>383,096</u>	1,527,131

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Bonds and notes payable	2,748,492		
Accrued interest on bonds and notes payable	12,518		
Accrued compensated absences	<u>485,652</u>		<u>( 3,246,662)</u>

TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES \$ 15,496,639

See accompanying notes.

**Town of Springfield**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2009**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ 13,784,491	\$ -	\$ -	\$ 13,784,491
Less payments to School District	6,294,440	-	-	6,294,440
Net Taxes	7,490,051	-	-	7,490,051
Payments in lieu of taxes	536,305	-	-	536,305
Intergovernmental revenue	177,237	1,358,678	-	1,515,915
Collector's fees and interest	116,820	-	-	116,820
Licenses, fees and permits	105,339	35,217	-	140,556
Charges for services	1,146,211	-	-	1,146,211
Investment earnings (losses)	7,667	(564,335)	-	(556,668)
Miscellaneous	30,323	281	-	30,604
Other reimbursements	30,565	-	-	30,565
Total revenues	<u>9,630,518</u>	<u>809,841</u>	<u>-</u>	<u>10,440,359</u>
<b>EXPENDITURES</b>				
Current operations:				
Finance and administration	715,627	9,815	-	725,442
Police	1,487,514	4,557	-	1,492,071
Fire and ambulance	1,053,181	-	-	1,053,181
Public works	1,944,955	-	-	1,944,955
Parks and recreation	253,725	35,669	-	289,394
Senior Citizens	43,467	-	-	43,467
Library	470,788	-	-	470,788
Fixed costs	2,251,062	-	-	2,251,062
Other	162,309	44,004	-	206,313
Special appropriations	174,900	-	-	174,900
Windsor County Tax	53,199	-	-	53,199
Grant expenditures	-	1,512,447	-	1,512,447
SVRCF expense	-	74,131	-	74,131
Debt service:				
Principal	40,000	-	-	40,000
Interest and other charges	114,267	-	-	114,267
Capital Outlay	1,290,782	-	-	1,290,782
Total Expenditures	<u>10,055,776</u>	<u>1,680,623</u>	<u>-</u>	<u>11,736,399</u>
Deficiency of revenues under expenditures	<u>(425,258)</u>	<u>(870,782)</u>	<u>-</u>	<u>(1,296,040)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt, net	90,000	-	-	90,000
Transfers in	85,186	-	-	85,186
Transfers out	(69,000)	(91,045)	-	(160,045)
Total other financing sources (uses)	<u>106,186</u>	<u>(91,045)</u>	<u>-</u>	<u>15,141</u>
Net decrease in fund balances	(319,072)	(961,827)	-	(1,280,899)
Fund balances - beginning	1,851,695	5,975,605	41,984	7,869,284
Fund balances - ending	<u>\$ 1,532,623</u>	<u>\$ 5,013,778</u>	<u>\$ 41,984</u>	<u>\$ 6,588,385</u>

See accompanying notes.

**TOWN OF SPRINGFIELD, VERMONT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT**  
**OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2009**

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (1,280,899)

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlays net of disposals and adjustments (\$2,692,141) exceeds depreciation expense (\$695,958) in the period.	1,996,183
Property taxes and principal payments on notes receivable are recognized on an accrual basis in the statement of net assets, not the modified accrual basis. The deferred property taxes decreased \$70,875. The deferred grant revenue decreased \$82,752.	153,627
Some of the capital assets acquired this year were financed with long-term debt. The amount financed is reported in the governmental funds as a source of financing. On the other hand, the loan proceeds are not revenue in the statement of activities, but rather constitute long-term liabilities in the statement of net assets.	
Repayment of bond and notes principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	75,000
Proceeds of long-term debt issued is recorded as revenue in the governmental funds and as a long-term liability in the statement of net assets	(118,510)
In the statement of activities, accrued compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid). This year, compensated absences earned exceeded the amounts used by \$158,152.	( 158,152)
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The decreased interest reported in the statement of activities is because accrued interest on bonds and notes payable decreased.	<u>5,893</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 673,142</u></b>

See accompanying notes.

**Town of Springfield**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2009**

	<u>Enterprise Funds</u>		
	<u>Water and</u>	<u>Nonmajor</u>	
	<u>Sewer Fund</u>	<u>Enterprise</u>	<u>Total</u>
		<u>Fund</u>	
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 4,321,521	\$ 2,943	\$ 4,324,464
Accounts Receivable, net	651,045	-	651,045
Due from other funds	11,146	-	11,146
Inventories	121,324	-	121,324
Total current assets	<u>5,105,036</u>	<u>2,943</u>	<u>5,107,979</u>
Non-current assets:			
Capital Assets:			
Land and improvements	281,434	-	281,434
Utility System	13,352,552	-	13,352,552
Construction in Progress	2,217,183	-	2,217,183
Buildings	15,470,187	-	15,470,187
Equipment and Furniture	1,722,227	-	1,722,227
	33,043,583	-	33,043,583
Less Accumulated depreciation	<u>(10,379,635)</u>	<u>-</u>	<u>(10,379,635)</u>
Total non-current assets	<u>22,663,948</u>	<u>-</u>	<u>22,663,948</u>
Total assets	<u>27,768,984</u>	<u>2,943</u>	<u>27,771,927</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	819,923	-	819,923
Salaries payable	34,318	-	34,318
Accrued interest payable	23,664	-	23,664
Due to other funds	620,037	-	620,037
Notes payable	6,000,000	-	6,000,000
Current portion of long-term obligations	227,207	-	227,207
Total current liabilities	<u>7,725,149</u>	<u>-</u>	<u>7,725,149</u>
Non-current liabilities:			
Compensated absences	127,655	-	127,655
Long-term obligations, less current portion	5,331,290	-	5,331,290
Total non-current liabilities	<u>5,458,945</u>	<u>-</u>	<u>5,458,945</u>
Total liabilities	<u>13,184,094</u>	<u>-</u>	<u>13,184,094</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	11,105,451	-	11,105,451
Restricted for capital projects	100,989	-	100,989
Unrestricted	3,378,450	2,943	3,381,393
Total net assets	<u>\$ 14,584,890</u>	<u>\$ 2,943</u>	<u>\$ 14,587,833</u>

See accompanying notes.

**Town of Springfield**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended June 30, 2009**

	<u>Enterprise Funds</u>		
	<u>Water and Sewer Fund</u>	<u>Nonmajor Enterprise Fund</u>	<u>Total</u>
<b>REVENUES</b>			
Water Sales	\$ 608,650	\$ -	\$ 608,650
Sewer Sales	<u>1,016,411</u>	<u>-</u>	<u>1,016,411</u>
Total operating revenues	<u>1,625,061</u>	<u>-</u>	<u>1,625,061</u>
<b>OPERATING EXPENSES</b>			
Wages	714,762	-	714,762
Administrative Expenses	10,849	-	10,849
Maintenance expenses	219,829	-	219,829
Wastewater expenses	441,768	-	441,768
Dewatering and composting	65,053	-	65,053
Fixed Charges	409,685	-	409,685
Depreciation	<u>1,011,796</u>	<u>-</u>	<u>1,011,796</u>
Total operating expenses	<u>2,873,742</u>	<u>-</u>	<u>2,873,742</u>
Operating loss	<u>(1,248,681)</u>	<u>-</u>	<u>(1,248,681)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and investment revenue	2,377	-	2,377
Access fee income	4,520	-	4,520
Interest expense	<u>(205,404)</u>	<u>-</u>	<u>(205,404)</u>
Total non-operating revenues (expenses)	<u>(198,507)</u>	<u>-</u>	<u>(198,507)</u>
Loss before contributions and transfers	<u>(1,447,188)</u>	<u>-</u>	<u>(1,447,188)</u>
Capital contributions	563,893	-	563,893
Transfers in	<u>94,000</u>	<u>-</u>	<u>94,000</u>
Change in net assets	<u>(789,295)</u>	<u>-</u>	<u>(789,295)</u>
Total net assets - beginning	<u>15,374,185</u>	<u>2,943</u>	<u>15,377,128</u>
Total net assets - ending	<u>\$ 14,584,890</u>	<u>\$ 2,943</u>	<u>\$ 14,587,833</u>

See accompanying notes.

**TOWN OF SPRINGFIELD  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2009**

	<u>Water and Sewer Fund</u>	<u>Enterprise Funds Nonmajor Enterprise Fund</u>	<u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash received from customers	\$ 1,734,003	\$ -	\$ 1,734,003
Cash payments to suppliers for goods and services	(1,124,836)	-	(1,124,836)
Cash payments to employees for services	(700,586)	-	(700,586)
Net cash used by operating activities	<u>(91,419)</u>	<u>-</u>	<u>(91,419)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Change in due from/toe to other funds	209,455	-	209,455
Transfers from other funds	94,000	-	94,000
Net borrowings of short-term debt	<u>2,500,000</u>	<u>-</u>	<u>2,500,000</u>
Net cash provided by noncapital financing activities	<u>2,803,455</u>	<u>-</u>	<u>2,803,455</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchase of property, plant and equipment	(513,992)	-	(513,992)
Interest capitalized on construction of assets	(31,178)	-	(31,178)
Capital contributions	466,184	-	466,184
Proceeds of long-term debt issued	680,483	-	680,483
Principal paid	(80,152)	-	(80,152)
Interest paid	<u>(204,489)</u>	<u>-</u>	<u>(204,489)</u>
Net cash provided by capital and related financing activities	<u>316,896</u>	<u>-</u>	<u>316,896</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	2,377	-	2,377
Net cash provided by investing activities	<u>2,377</u>	<u>-</u>	<u>2,377</u>
Net increase in cash and cash equivalents	3,031,309	-	3,031,309
Cash and cash equivalents at beginning of year	<u>1,290,212</u>	<u>2,943</u>	<u>1,293,155</u>
Cash and cash equivalents at end of year	<u>\$ 4,321,521</u>	<u>\$ 2,943</u>	<u>\$ 4,324,464</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS USED BY OPERATING ACTIVITIES:</b>			
Operating loss	\$ (1,248,681)	\$ -	\$ (1,248,681)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation	1,011,796	-	1,011,796
Provision for losses on receivables	184,500	-	184,500
Access fees received from customers	4,520	-	4,520
Change in assets and liabilities:			
Increase in receivables	(80,078)	-	(80,078)
Decrease in inventory	5,490	-	5,490
Decrease in prepaid expenses	5,244	-	5,244
Increase in accounts payable	11,614	-	11,614
Increase in accrued liabilities	<u>14,176</u>	<u>-</u>	<u>14,176</u>
Net cash used by operating activities	<u>\$ (91,419)</u>	<u>\$ -</u>	<u>\$ (91,419)</u>

**NONCASH CAPITAL FINANCING ACTIVITIES**

Capital related debt payments made by the State of Vermont and included in income as contributed capital - \$97,709  
See accompanying notes.

Town of Springfield  
Statement of Net Assets  
Fiduciary Funds  
June 30, 2009

	<u>Private Purpose Trust Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 39,027
Receivables:	
Other receivables	150
Total receivables	<u>150</u>
Investments:	
U.S. Government obligations	431,371
Corporate bonds	199,477
Corporate stocks	21,244
Other investments	377,392
Total investments	<u>1,029,484</u>
Total assets	<u>1,068,661</u>
<b>LIABILITIES</b>	
Accounts payable	1,093
Due to other funds	4,207
Total liabilities	<u>5,300</u>
<b>NET ASSETS</b>	
Held in trust for other purposes	\$ <u>1,063,360</u>

See accompanying notes.

Town of Springfield  
Statement of Changes in Net Assets  
Fiduciary Funds  
For the Year Ended June 30, 2009

	<u>Private Purpose Trust Fund</u>
<b>ADDITIONS</b>	
Contributions	\$ 86,531
Investment earnings (losses):	
Decrease in fair value of investments, net of realized gains and losses	(126,251)
Interest and dividends	40,471
Total investment earnings (losses)	(85,780)
Less Investment activity expense	(6,378)
Net investment loss	(92,158)
Total additions	(5,627)
<b>DEDUCTIONS</b>	
Program disbursements	13,864
Transfers to Town funds	19,141
Total deductions	33,005
Change in net assets	(38,632)
Net assets - beginning	1,101,992
Net assets - ending	\$ 1,063,360

See accompanying notes.

## NOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies

The Town of Springfield is an incorporated municipality operating under "The Comprehensive Revision of the Charter of the Town of Springfield, Vermont" approved by the voters May 21, 1985. The Town operates under a Board of Selectmen-Manager form of government. The Town's major operations include police and fire protection, ambulance service, public works, library, parks and recreation, and general administrative services. In addition, the Town owns and operates a water and sewer system.

The Town of Springfield, Vermont's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant policies established in GAAP and used by the Town are discussed below.

#### A. Reporting entity

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in U. S. generally accepted accounting principles.

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters.

A second criterion used to evaluate potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens and whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens.

A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

Based on the application of these three criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

## **Note 1. Summary of Significant Accounting Policies (Continued)**

The Springfield Trustees of Public Funds are included in the reporting entity. The Trustees are responsible for the administration and management of public trust funds. These funds are required to be kept separate and apart from the other Town funds.

Excluded from the reporting entity:

- Springfield School District
- Springfield Housing Authority
- Southern Windsor/Windham Counties Solid Waste Management District

### **B. Basic Financial Statements - Government-Wide Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town's police and fire protection, ambulance service, public works, library, parks and recreation, and general administrative services are classified as governmental activities. The Town's water and sewer services are classified as business-type activities. Fiduciary Funds are excluded from governmental-wide statements.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (police, fire, public works, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, fines, permit and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc.).

The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net assets resulting from the current year's activities.

## **Note 1. Summary of Significant Accounting Policies (Continued)**

### **C. Basic Financial Statements - Fund Financial Statements**

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Town may electively add funds, as major funds, which either have debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

The following fund types are used by the Town:

#### **1. Governmental funds:**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- General fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in other funds.
- Special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- Capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The capital projects fund accounts for activities relating to a major paving and sidewalk project.

#### **2. Proprietary funds**

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. U.S. generally accepted accounting principles are those similar to businesses in the private sector. Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities. The following is a description of the proprietary funds of the Town:

## **Note 1. Summary of Significant Accounting Policies (Continued)**

- Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. Included in this fund type are the water and sewer fund and the solid waste utility fund.

### **3. Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and, therefore, are not available to support Town programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address the general activities or obligations of the government, these funds are not incorporated into the government-wide statements.

#### **D. Basis of accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

##### **1. Accrual**

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

##### **2. Modified accrual**

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

#### **E. Budgets and budgetary accounting**

The Town adopts an annual budget for the general fund. The Town does not legally adopt a budget for the special revenue fund.

## **Note 1. Summary of Significant Accounting Policies (Continued)**

The Town follows these procedures in establishing the general fund budgetary data reflected in the required supplementary information:

1. Prior to Town Meeting Day, the Town Manager submits to the Board of Selectmen, a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. At the Town Meeting, the first Tuesday in March, the budget is legally enacted by vote of the taxpayers.
4. The Town Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Selectmen. The budget is shown as originally passed.
5. Budgetary integration - Formal budgetary integration is used as a management control device during the year for the general fund.
6. Basis of accounting for budgets - Budgets are adopted on the budgetary basis of accounting. This differs from U.S. generally accepted accounting principles (GAAP) in several respects. A summary of the major adjustments necessary to convert from budgetary basis to the GAAP basis for the general fund follows the budgetary comparison schedule.

In addition to the adjustments in that summary, certain reclassifications have been made to show the original budget format.

### *Encumbrances*

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Appropriations lapse at year end.

## **F. Equity Classifications**

### *Government-wide Statements*

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt -- Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**Note I. Summary of Significant Accounting Policies (Continued)**

- b. Restricted net assets -- Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets -- All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

*Fund Statements*

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved with unreserved further split between designated and undesignated. Proprietary fund equity is classified the same as in the government-wide statements.

*General Fund balance - Reserved for special purposes*

As of June 30, 2009, the reserved for special purposes fund balance represents cash segregated for special purposes:

Weathersfield Dam	\$100,000
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*General Fund balance - Designated for special purposes*

As of June 30, 2009, the general fund designated for special purposes fund balance represents the following funds:

Ambulance equipment fund	\$ 154,475
Fire equipment fund	80,666
Highway equipment fund	493
Parks and recreation equipment fund	88,734
Weathersfield Dam- interest	43,355
Reappraisal	55,744
Records restoration	43,725
	<u>\$ 467,192</u>

*General Fund balance - Designated for future expenditures*

The balance in the General Fund -- Designated for future expenditures represents funds that management has set aside for various on-going and future projects.

*Special Revenue Fund - Restricted net assets*

The Special Revenue Fund net assets are restricted for Economic Development \$3,654,535 and Civic Improvements \$2,341,171 due to the terms of original agreements with granting agencies.

It is the Town's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

## **Note 1. Summary of Significant Accounting Policies (Continued)**

### **G. Cash flows**

For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents.

### **H. Investments**

Investments, including those held by fiduciary funds, are stated at fair value, (quoted market price or the best available estimate).

### **I. Inventory**

Inventory is valued at weighted average cost in the proprietary fund. Other funds use the purchase method of accounting for inventory which records inventory as an expenditure when purchased rather than when used.

### **J. Compensated absences**

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. For governmental funds, the non-current portion (the amount estimated to be used in subsequent fiscal years) of accumulated vacation, and the accumulated sick pay estimated to be paid upon retirement, are maintained separately and represent reconciling items between the fund and government-wide presentations.

Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with generally accepted Governmental Accounting Standards no liability is recorded for non-vesting accumulated rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement.

### **K. Fixed assets**

Capital assets are reported at historical cost or estimated historical cost. The capitalization threshold for infrastructure projects is \$25,000. The capitalization threshold for other capital assets is \$5,000. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The Town's policy is to capitalize interest costs incurred during the construction of fixed assets.

Governmental activities:

GASB Statement No. 34 required the Town to report and to depreciate new infrastructure assets beginning July 1, 2003. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset

**Note 1. Summary of Significant Accounting Policies (Continued)**

class of the Town. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is not required for the Town of Springfield.

Depreciation expense on governmental activities assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 - 50 years
Improvements	20 - 40 years
Machinery and equipment	7 - 20 years
Police vehicles and ambulances	3 - 5 years
Infrastructure – Roads & Bridges	10 - 20 years
Land Improvements	20 - 50 years

**Proprietary Fund:**

Interest capitalized in the Water and Sewer Fund totaled \$31,178 on cash flows during the current fiscal year.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives used are as follows:

	Years
Wellfields, reservoirs, mains and pipe	67
Treatment plants and pump station	40
Meters and hydrants	10 - 67
Chlorinating and pumping facilities	50
Equipment	5 - 20

**L. Interfund activity**

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination in the government-wide statements. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

## Note 2. Cash and Cash Equivalents

Cash belonging to the Town is placed in the custody of the Town Treasurer who is appointed. The Town periodically reviews the relative strength of the financial institutions with which it has a deposit relationship. Based upon ratings provided by independent research groups, management determines when collateral is required to secure Town deposit accounts.

There are three categories of credit risk that apply to the Town's cash balances:

1. Uncollateralized.
2. Collateralized with securities held by the pledging financial institutions.
3. Collateralized with securities held by the pledging institution's trust department or agent but not in the depositor-government's name.

The Town of Springfield's cash balances are categorized below to give an indication of the level of risk assumed by the Town at year-end.

	Cash Balances
Collateralized with securities held by the pledging financial institution	<u>\$ 613,397</u>

Due to higher cash flows during certain times of the year, the Town's uninsured and uncollateralized deposits in banks were substantially higher than at year-end. Management considers this a normal business risk.

## Note 3. Investments

All investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

**Special Revenue Fund** – The Town's Investment Committee, which has oversight responsibility for investment of \$3,000,000 received pursuant to an agreement with the State of Vermont concerning the placement of a correctional facility in the Town, has appointed fund advisors with discretion for the management of the investments in accordance with the objectives of the Investment Committee. The investment policy regarding the allocation of the invested funds is 65% in equities, 30% in fixed income, and 5% in liquid assets.

**Note 3. Investments (Continued)**

**Fiduciary Fund** – The Springfield Trustees of Public Funds are charged with maximizing the return on all invested funds while maintaining their security. By state statute, the Trustees may invest in any security issued, insured, or guaranteed by the United States; highly rated bonds; repurchase agreements and debt securities of any federally insured financial institution; shares of a registered investment company, or a unit investment trust, if such mutual investment fund has been in operation for at least ten years and has net assets of at least \$500,000,000; or deposits in federally insured financial institutions. The Trustees have set an approximate investment objective of 40% to 60% in stock mutual funds, with a maximum limit of 15% of the portfolio for any one investment.

**Credit Risk** – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As of June 30, 2009, \$362,979 of the Town's investments in corporate bonds were rated AAA to A by Standard & Poors. The remaining corporate bond investment of \$19,981 had a rating of "other".

**Custodial Credit Risk** – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the Town's investments in securities are held by the counterparty's trust department in the Town's name.

The Town's investments carried at fair value as of June 30, 2009 are:

Investment Type	Fair Value	Investment maturities in years		
		Less than 1	1-5	6-10
U.S. Agency bonds	\$ 892,045	\$ 50,250	\$ 707,178	\$ 134,617
Corporate Bonds	382,960	-	333,632	49,328
Total fixed income	1,275,005	<u>\$ 50,250</u>	<u>\$ 1,040,810</u>	<u>\$ 183,945</u>
Common stocks	1,267,625			
Mutual funds	422,114			
Total investments	<u>\$ 2,964,744</u>			

#### Note 4. Receivables and Revenues

Property taxes attach as an enforceable lien on property as of July 1. Taxes were levied on June 30 and were payable in installments on September 2, November 3, January 15, and April 15. The Town bills and collects its own property taxes and also collects taxes for the Springfield School District. Collections of school taxes and their remittance to the Town School District are accounted for in the General Fund. The state sets both the state and local school tax rates. Town property tax revenues are recognized when levied to the extent that they result in current receivables.

The combined tax rate for various general governmental services was as follows (per \$100 assessed value):

Town assessment	\$	1.1038
School assessment- Homestead		1.1963
School assessment- Nonresidential		1.2644
Special appropriations		0.0264
Windsor County tax		0.0080
Abatements and charge-offs		0.0055
2008-2009 total assessment Town and Homestead School Tax	\$	2.3400
2008-2009 total assessment Town and Nonresidential School Tax	\$	2.4081

The Town Water and Sewer Department issues bills on a cyclical basis monthly which results in each customer receiving a bill semi-annually. This billing method does not capture all amounts receivable by the Town at the end of each fiscal year. The estimated unbilled water and sewer fund utility service receivables are recorded at year end. Capital contributions are recorded in proprietary funds that have received capital grants or contributions from grants, developers, customers or other funds.

The Solid Waste Utility Fund is inactive and does no billings. Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available.

Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures as of the fiscal year end is recognized as deferred revenue or accounts receivable, respectively.

**Note 4. Receivables and Revenues (Continued)**

Receivables consisted of the following as of June 30, 2009:

	<u>Gross</u> <u>Receivables</u>	<u>Allowance for</u> <u>Uncollectibles</u>	<u>Net Receivables</u>
<b>General fund:</b>			
Delinquent property taxes	\$ 411,325	\$ -	\$ 411,325
Accounts receivable	235,594	126,500	109,094
Interest and collector's fee receivable	49,341	-	49,341
<b>Special revenue:</b>			
Interest receivable	241,708	110,156	131,552
Accounts receivable	14,839	-	14,839
Due from other governments	534,594	-	534,594
Long-term receivable	2,870,493	635,158	2,235,335
<b>Water and sewer fund:</b>			
Services billed	401,034	189,000	212,034
Estimated unbilled services	434,511	-	434,511
Other accounts receivable	163,000	158,500	4,500
<b>Private Purpose Fund:</b>			
Accounts receivable	150	-	150
	<u>\$ 5,356,439</u>	<u>\$ 1,219,314</u>	<u>\$ 4,137,125</u>

**Note 5. Vermont Community Development Grants - Long-Term Receivables**

The Town is a participant in the Vermont Community Development Grant Program which provides funding for acquisition and rehabilitation projects within the community. These funds have been awarded to the Town and then loaned to various local not-for-profit and business entities. Repayment of these loans established a revolving loan fund. The loans generally provide for interest ranging from 0% to 7.5% and are payable over varying terms, as follows:

	<u>July 1, 2008</u>	<u>Addition</u>	<u>Repayment</u>	<u>June 30, 2009</u>
Smokeshire, 4% interest annually, beginning September 1, 2001, payment to commence October 1, 2001. Interest added to principal and amortized over fifteen years beginning September 1, 2001, secured by machinery, equipment, inventory & intangibles due September 1, 2016.	\$ 80,279	\$ -	\$ 6,254	\$ 74,025

**Note 5. Vermont Community Development Grants - Long-Term Receivables (Continued)**

	<u>July 1, 2008</u>	<u>Addition</u>	<u>Repayment</u>	<u>June 30, 2009</u>
Mountain View, 2% interest annually, unpaid interest to be added to principal annually, payable with principal on December 31, 2030; secured by land and buildings	838,490	16,770	-	855,260
South View, original terms, \$175,000 bears interest at 2% interest accrued and deferred two years, beginning October, 1994, interest and principal amortized over 28 years; balance of \$102,368 interest free for thirty years, then loan bears interest at 6% and is repaid over the next twenty years; secured by land and buildings.	280,638	-	5,660	274,978
Springfield Regional Development Corporation (Robert S. Jones Industrial Complex), 3% interest, payment of principal and amortized over eighteen years beginning March, 1997.	182,683	-	25,382	157,301
Springfield Housing Associates (Westview Project), \$400,000 installment note, 3% interest, payment deferred five years to January, 2001, accrued interest and principal will be amortized over fifteen years with \$350,00 balloon payment due December, 2015. Secured by land and buildings.	409,935	-	7,566	402,369
Rockingham Area Community Land Trust, 1% interest, with no monthly interest payments for the first 8 years, monthly interest payments of \$137 in years 9 through 20, entire balance and interest due on June 9, 2018 unless certain conditions are met, at which point the entire loan will be forgiven. Secured by land and building.	98,647	-	-	98,647

**Note 5. Vermont Community Development Grants - Long-Term Receivables (Continued)**

	<u>July 1, 2008</u>	<u>Addition</u>	<u>Repayment</u>	<u>June 30, 2009</u>
Java Stars, Inc., 7.5% interest, monthly payments of \$237, July 2000 through June 2005, secured by subordinate interest in business equipment.	17,485	-	-	17,485
Springfield Fence Company, 2% interest, payment deferred five years to November, 2000, no accrued interest, amortized 20 years beginning December, 2000. Secured by land and buildings.	153,405	-	10,995	142,410
Wall Street Housing, 1% interest, 180 installments of \$269 per month beginning December 5, 2004, secured by mortgage on real estate in Springfield.	34,855	-	2,896	31,959
Precision Valley Development Corp., maximum of \$45,000, 4% interest accruing from November 29, 2001, principal and interest due upon sale of Fellows Building or July 1, 2002 if sooner.	15,000	-	-	15,000
Precision Valley Development Corp., maximum of \$50,000, 4% interest accruing from November 29, 2001, principal and interest due upon sale of Fellows Building or July 1, 2002 if sooner.	23,285	-	-	23,285
Vermont Machine Tool Corp., interest at 4%, accumulated interest added to principal, monthly payments of \$4,527 to begin November 2003. Select Board approved one year moratorium through July 2009 and an additional one month moratorium through August 2009. All amounts due October 2018.	560,655	-	-	560,655
Springfield Metallurgical Services interest at 5%, monthly payments of \$237, balance of principal and any accrued interest due July 2009.	2,999	-	2,762	237

**Note 5. Vermont Community Development Grants - Long-Term Receivables (Continued)**

	<u>July 1, 2008</u>	<u>Addition</u>	<u>Repayment</u>	<u>June 30, 2009</u>
Morning Dew Real Estate, LLC and NBC Solid Surfaces, Inc., interest at 4%, monthly payments of \$253, balance of principal and interest due April 2013.	13,328	-	2,551	10,777
JDS, Inc., \$30,000 loan, interest at 7% monthly payments of \$594, balance of principal and interest due December, 2010. As of April 2009, balance of loan was refinanced at 2% with no other changes.	16,306	-	5,892	10,414
Wistol, LLC, \$10,000 loan, interest at 4%, monthly payments of \$184, balance of principal and interest due December, 2010.	5,416	-	5,416	-
JBJ Corporation, \$20,000 loan, interest at 4%, monthly payments of \$202, balance of principal and interest due January, 2011. Balloon payment of \$11,198.	15,871	-	1,828	14,043
Springfield Housing Unlimited, no interest, \$36,000 loan. Principal will be repaid at the rate of \$3,000 per lot sold. If 6 lots are sold for individual residential purposed, the remaining loan balances will be discharged. Secured by mortgage on Real Estate.	30,000	-	-	30,000
Antoniewich, Byington, and Westfall (Lucas Ind.), December 14, 2006 interest at 4% per year, \$150,000 loan. Interest for the first year set at \$6,000, then added to the principal with payments of \$1,160 to begin January 14, 2008. Secured by second mortgage on borrowers' premises.	152,128	-	7,980	144,148
Precision Valley Development Corporation, \$7,500 loan, no interest. Payable on demand, issued January 23, 2008.	7,500	-	-	7,500
	<u>\$ 2,938,905</u>	<u>\$16,770</u>	<u>\$ 85,182</u>	<u>\$ 2,870,493</u>

## Note 6. Changes in Fixed Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Net Additions</u> <u>(Deletions)</u>	<u>Ending</u> <u>Balance</u>
<b>Business-type activities:</b>			
Land	\$ 281,434	\$ -	\$ 281,434
Wellfields, reservoirs, mains, and pipes	11,426,577	1,925,975	13,352,552
Treatment plants and pump stations	15,470,187	-	15,470,187
Meters and hydrants	180,307	-	180,307
Chlorination and pumping facilities	707,773	13,118	720,891
Equipment	810,029	11,000	821,029
Construction in progress	<u>2,830,733</u>	<u>(613,550)</u>	<u>2,217,183</u>
	31,707,040	1,336,543	33,043,583
Less accumulated depreciation	<u>(9,367,839)</u>	<u>(1,011,796)</u>	<u>(10,379,635)</u>
Business-type activities capital assets, net	<u>\$ 22,339,201</u>	<u>\$ 324,747</u>	<u>\$ 22,663,948</u>

	<u>Beginning</u> <u>Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending</u> <u>Balance</u>
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land and improvements	<u>\$ 466,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 466,189</u>
Other capital assets being depreciated:				
Infrastructure	3,497,071	2,050,062	-	5,547,133
Machinery and equipment	4,612,017	478,931	(354,971)	4,735,977
Buildings and improvements	<u>3,780,257</u>	<u>163,149</u>	<u>-</u>	<u>3,943,406</u>
Total other capital assets at historical cost	<u>11,889,345</u>	<u>2,692,142</u>	<u>(354,971)</u>	<u>14,226,516</u>
Less accumulated depreciation for:				
Infrastructure	(437,521)	(205,441)	-	(642,962)
Machinery and equipment	(2,363,905)	(388,878)	354,971	(2,397,812)
Buildings and improvements	<u>(922,507)</u>	<u>(101,639)</u>	<u>-</u>	<u>(1,024,146)</u>
Total accumulated depreciation	<u>(3,723,933)</u>	<u>(695,958)</u>	<u>354,971</u>	<u>(4,064,920)</u>
Other capital assets being depreciated, net	<u>8,165,412</u>	<u>1,996,184</u>	<u>-</u>	<u>10,161,596</u>
Governmental activities capital assets, net	<u>\$ 8,631,601</u>	<u>\$ 1,996,184</u>	<u>\$ -</u>	<u>\$ 10,627,785</u>

**Note 6. Changes in Fixed Assets (Continued)****Depreciation expense:**

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 3,878
Police	133,776
Fire and ambulance	115,035
Public works	390,241
Parks and recreation	19,965
Library	33,063
	<u>\$ 695,958</u>

Depreciation expense of \$1,011,796, in the Business-type activities, was charged to the Water and Sewer Fund.

**Note 7. Notes Payable**

Short-term notes payable activity during the year consisted of the following:

**Bond Anticipation Notes –**

The Town has borrowed \$6,000,000 in anticipation of issuing bonds relating to the waste water treatment facility and combined sewer overflow system construction projects. The notes bear interest at 2.10% and are payable in June 2010.

	Balance July 1, 2008	Additions	Retirements	Balance June 30, 2009
Water and Sewer Fund	\$3,500,000	\$6,000,000	\$3,500,000	\$6,000,000

Interest paid on the Sewer and Water bond anticipation notes totaled \$86,919. Of this amount, \$31,178 was capitalized to construction in progress totaled for the year ended June 30, 2009.

**Note 8. Deferred Revenues**

The Town reports deferred revenue on its fund balance sheets. Deferred revenues in the governmental funds arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures or when property taxes are paid before they are due. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**Note 8. Deferred Revenues (Continued)**

The deferred revenue amounts on the fund balance sheets are comprised of and relate to the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Uncollected property taxes	\$ 348,107	\$ -	\$ 348,107
Uncollected interest and fees	34,989	14,840	49,829
Act 200 grant	-	8,759	8,759
Other grants	-	39,013	39,013
Library grant	-	3,505	3,505
State of Vermont	-	1,077,918	1,077,918
	<u>\$ 383,096</u>	<u>\$1,144,035</u>	<u>\$1,527,131</u>

**Note 9. Long-Term Debt**

*Governmental Type Activities:*

	<u>Interest Rate</u>	<u>Date of Final Payment</u>	<u>Town Debt July 1, 2008</u>	<u>Additions</u>	<u>Retire- ments</u>	<u>Town Debt June 30, 2009</u>	<u>Amount Due Within One Year</u>
EPA loan	0.00%	4/1/2012	\$ 94,982	\$ 28,510	\$ 35,000	\$ 88,492	\$ 35,000
Vermont Municipal Bond Bank	2.80-4.98%	12/1/2016	360,000	-	40,000	320,000	40,000
Chittenden Bank	2.75%	5/1/2011	-	90,000	-	90,000	45,000
Renovation Bond	1.9-4.65%	12/1/2028	2,250,000	-	-	2,250,000	115,000
Total general obligation debt			2,704,982	118,510	75,000	2,748,492	235,000
Accrued compensated absences			327,500	158,152	-	485,652	-
			<u>\$ 3,032,482</u>	<u>\$ 276,662</u>	<u>\$ 75,000</u>	<u>\$3,234,144</u>	<u>\$ 235,000</u>

General obligation debt of the Town matures, including interest, as follows:

	<u>Principal</u>	<u>Interest</u>
2009-2010	\$ 235,000	\$ 102,218
2010-2011	235,000	96,494
2011-2012	173,492	90,190
2012-2013	155,000	84,771
2013-2014	155,000	79,085
2014-2019	695,000	307,678
2019-2024	550,000	185,213
2024-2029	550,000	63,289
Thereafter	-	-
	<u>\$ 2,748,492</u>	<u>\$ 1,008,938</u>

**Note 9. Long-Term Debt (Continued)**

Interest expense on this debt amounted to \$114,267 for the year ended June 30, 2009.

*Business Type Activities:*

Although recorded as obligations of the water and sewer fund, in the event of default, the Town remains ultimately liable for payment of debt.

Purpose	Interest Rate	Date of Final Payment	Town Debt		Retire-ments	Town Debt	Amount Due
			July 1, 2008	Additions		June 30, 2009	Within One Year
VT Muni Bonds							
RF1-019	0.000%	9/1/2022	\$ 686,725	\$ -	\$ 45,782	\$ 640,943	\$ 45,782
RF3-034	3.000%	10/1/2021	247,271	-	14,472	232,799	14,906
RF1-055	0.000%	9/1/2024	882,767	-	51,927	830,840	51,927
RF1-089	0.000%	10/1/2028	-	298,293	-	298,293	46,000
RF3-060	0.060%	1/1/2028	-	382,190	-	382,190	-
USDA-Rural Development	4.500%	12/1/2033	1,641,811	-	35,491	1,606,320	37,106
USDA-C501	4.125%	9/28/2035	418,330	-	8,437	409,913	8,789
USDA-C502	4.125%	9/28/2035	131,217	-	2,646	128,571	2,757
USDA-Waste Water Treatment Facility	4.125%	9/28/2035	452,596	-	9,128	443,468	9,508
Sewer System Development Bond	4.500%	12/10/2037	595,138	-	9,978	585,160	10,432
			5,055,875	680,483	177,861	5,558,497	227,207
Accrued Compensated Absences			114,405	13,250	-	127,655	-
			<u>\$ 5,170,280</u>	<u>\$ 693,733</u>	<u>\$ 177,861</u>	<u>\$ 5,686,152</u>	<u>\$ 227,207</u>

Long-term debt of the water and sewer department with scheduled payments, including interest, matures as follows:

	Principal	Interest
2009-2010	\$ 227,207	\$ 145,362
2010-2011	296,897	150,288
2011-2012	300,930	146,255
2012-2013	305,121	142,064
2013-2014	309,476	137,709
2015-2019	1,229,104	594,117
2019-2024	1,083,041	460,243
2024-2029	770,505	316,273
2029-2034	834,061	142,091
2034-2038	202,155	14,201
Thereafter	-	-
	<u>\$ 5,558,497</u>	<u>\$ 2,248,603</u>

Interest expense on this debt amounted to \$148,708 for the year ended June 30, 2009

**Note 10. Interfund Accounts and Activity**

A summary of interfund due from/due to accounts is as follows:

	<u>Receivables</u>	<u>Payables</u>
General fund	\$ 725,347	\$ -
Special revenue fund	-	49,874
Water and sewer fund	11,146	620,037
Capital projects fund	-	62,375
Fiduciary fund	-	4,207
	<u>\$ 736,493</u>	<u>\$ 736,493</u>

During the fiscal year, the following transfers were made between the Town's funds.

- \$25,000 From the special revenue fund to the water and sewer fund for roof drain remediation.
- \$69,000 From the general fund to the water and sewer fund for hydrants, storm drains, super fund oversight.
- \$19,141 From the fiduciary fund (Trustees of Public Funds) to the general fund for cemeteries and library.
- \$54,295 From the special revenue fund to the general fund for the varsity infield.
- \$11,750 From the special revenue fund to the general fund for pool improvements.

**Note 11. Municipal Employees' Retirement System**

Substantially all of the employees of the Town of Springfield are covered by the Vermont Municipal Employees' Retirement System which is a cost sharing multiple employer retirement system. Members' contribution rates vary based on the group they belong to. The rates are between 2.5% and 11% of payroll for the 5 different groups. The retirement benefit is equal to from 1.4 percent to 2.5 percent of their final average two, three or five year compensation, depending on the dates of service, for each year of credited service, up to a maximum of 60 percent of the applicable average compensation. The contributions made by the Town and its participating employees were \$290,302 and \$316,971 respectively during the year ended June 30, 2009. Town contributions required and contributed for the years ended June 30, 2008 and 2007 were \$250,765 and \$247,385, respectively.

Additional information regarding the Vermont Municipal Employees' Retirement System is available upon request from the State of Vermont.

**Note 12. Other Required Individual Fund Disclosures**

U.S. Generally accepted accounting principles require disclosure as part of the combined statements of certain information concerning individual funds including:

- A. Segment information for certain individual Enterprise funds. This requirement is effectively met in this report by Note 13.

**Note 12. Other Required Individual Fund Disclosures (Continued)**

- B. Summary disclosures of debt service requirements to maturity for all types of outstanding debt. This requirement is met by Note 9.
- C. Summary disclosures of changes in fixed assets by major asset class. This requirement is met by Note 6.
- D. Summary disclosures of changes in general long-term debt. This requirement is met by Note 9.
- E. Individual fund interfund receivable and payable balances. This requirement is met by Note 10.
- F. There are no funds with deficit fund balances.
- G. General Fund budgetary basis expenditures of \$10,464,400 exceeded appropriations of \$9,596,421 by \$867,979.

**Note 13. Segment Information for Proprietary Funds**

Segment information for the enterprise funds for the year ended June 30, 2009 follows:

	<u>Water and Sewer</u>	<u>Solid Waste Utility</u>	<u>Totals</u>
<b>Condensed Statement of Net Assets</b>			
<b>Assets:</b>			
Interfund receivables	\$ 11,146	\$ -	\$ 11,146
Other current assets	5,093,890	2,943	5,096,833
Capital assets, net	<u>22,663,948</u>	<u>-</u>	<u>22,663,948</u>
Total assets	<u>27,768,984</u>	<u>2,943</u>	<u>27,771,927</u>
<b>Liabilities:</b>			
Interfund payables	620,037	-	620,037
Other current liabilities	7,105,112	-	7,105,112
Noncurrent liabilities	<u>5,458,945</u>	<u>-</u>	<u>5,458,945</u>
Total liabilities	<u>13,184,094</u>	<u>-</u>	<u>13,184,094</u>
<b>Net assets:</b>			
Invested in capital assets, net of related debt	11,105,451	-	11,105,451
Restricted	100,989	-	100,989
Unrestricted	<u>1,514,870</u>	<u>2,943</u>	<u>1,517,813</u>
Total net assets	<u>\$12,721,310</u>	<u>\$ 2,943</u>	<u>\$ 12,724,253</u>
<b>Condensed Statement of Revenues, Expenses and Changes in Net Assets</b>			
Operating revenues	\$ 1,625,061	\$ -	\$ 1,625,061
Depreciation	(1,011,796)	-	(1,011,796)
Other operating expenses	(1,861,946)	-	(1,861,946)
Operating loss	(1,248,681)	-	(1,248,681)

**Note 13. Segment Information for Proprietary Funds (Continued)**

	<u>Water and Sewer</u>	<u>Solid Waste Utility</u>	<u>Totals</u>
<b>Nonoperating revenues (expenses):</b>			
Access fee income	4,520	-	4,520
Interest income	2,377	-	2,377
Interest expense	(205,404)	-	(205,404)
Capital contributions	563,893	-	563,893
Transfers in	94,000	-	94,000
Change in net assets	(789,295)	-	(789,295)
Beginning net assets	15,374,185	2,943	15,377,128
Ending net assets	14,584,890	2,943	14,587,833
<b>Condensed Statement of Cash Flows</b>			
<b>Net cash provided (used) by:</b>			
Operating activities	(91,419)	-	(91,419)
Noncapital financing activities	2,803,455	-	2,803,455
Capital and related financing activities	316,896	-	316,896
Investing activities	2,377	-	2,377
Beginning cash and cash equivalents	1,290,212	2,943	1,293,155
Ending cash and cash equivalents	4,321,521	2,943	4,324,464

**Note 14. Commitments and Contingencies****Litigation**

The Town has been named as a third party defendant in a claim concerning hazardous waste located on a property where a coal gas plant was formerly located. Because the Town currently owns a portion of this property where hazardous waste was formerly generated and located, the Town has been brought into this lawsuit. The case has been referred to the Town's insurance carrier to determine the extent of any insurance coverage. The clean-up cost for the hazardous waste located on the adjacent property could be substantial. Accordingly, the Town's proportionate share could be material. As the likelihood and amount of any liability are unknown at this time, no accrual has been made in the financial statements. In the ordinary course of business, the Town is party to other miscellaneous litigation matters which in the opinion of the Town officials will not have a material effect on the Town's financial statements.

**Superfund Site**

On June 6, 1991, the Springfield Board of Selectmen voted to authorize the Town Manager to enter into a "Partial Consent Decree" with the United States Environmental Protection Agency, Browning-Ferris Industries of Vermont, Inc., Emhart Industries, Inc. and Textron, Inc. The Town of Springfield voted to approve the decree on July 30, 1991.

This Partial Consent Decree serves principally to outline the legal duties and relationships of the settling defendants with regard to the "Record of Decision" (R.O.D.). The R.O.D. is the EPA

#### **Note 14. Commitments and Contingencies (Continued)**

decision document which sets forth the action for remediation from the seeps and known areas of groundwater contamination.

The Town will operate and maintain the pre-treatment plant(s) for 29 years following one year of operation by Textron and Emhart. The effluent from the pre-treatment plant will be treated at the sewage treatment facility. In consideration of Springfield's efforts, Emhart and Textron have paid the Town \$200,000. The Town is also responsible for oversight costs incurred by the U.S. EPA. A discounted liability of \$391,361, for past and current oversight costs of \$423,183, has been recorded in the long-term debt account group. The costs are to be repaid at the rate of \$35,000 per year at 0% interest. At June 30, 2009, the balance owed is \$88,492.

#### **Sewer and Water Capital Projects**

The Town is involved in the following projects relating to upgrades of its water and sewer facilities.

	Total Estimated Cost	June 30, 2009 Completed to Date
Combined Sewer Overflow	\$ 11,800,000	\$7,884,426
Water Improvements	\$ 10,100,000	\$1,613,421

The voters have approved the issuance of \$21.25 million in bonds to cover the Town's share of these projects. At June 30, 2009, the Town had entered into three contracts regarding the current phases of these projects which total \$5,224,152. Overall, these projects were 7% complete at June 30, 2009.

#### **Revolving loan fund agreements**

The Town of Springfield has entered into agreements with the State of Vermont Environmental Protection Agency to borrow \$4,828,494 for certain projects. The amount borrowed by the Town of Springfield can only be spent on the project for which the loan is made and any approved amendments. The Town had drawn \$2,936,652 under these agreements at June 30, 2009. Repayment has commenced on these loans.

#### **Grants**

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

**Note 15. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage 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 commercial coverage in any of the past three fiscal years.

In addition, the Town of Springfield is a member of Vermont League of Cities and Towns Insurance Programs (VLCT). VLCT is a nonprofit corporation formed in 1967 to provide insurance and risk management programs for Vermont municipalities and is owned by the participating towns.

To provide property and casualty coverage, VLCT has established a self-funded insurance program. A portion of member contributions are used to fund a risk management pool and to purchase reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. Pooling agreement allows for additional assessments to its members when a deficit exists.

To provide unemployment coverage, VLCT has established a separate trust of funds from member contributions to pay administrative costs, and unemployment claims. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VLCT is unable to meet its required obligations, the Program will be allowed to assess each member their proportionate share of the deficit.

**Note 16. Subsequent Events**

The Town has evaluated all subsequent events through December 17, 2009, the date the financial statements were available to be issued.

**Note 17. Reclassification**

Certain amounts presented in the 2008 financial statements have been reclassified to conform to the current year presentation.

**Town of Springfield**  
**Required Supplemental Information**  
**Budgetary Comparison Schedule - General Fund**  
**For the year ended June 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u> <u> Basis</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
<b>Local</b>				
Property Taxes	\$ 7,315,752	\$ 7,315,752	\$ 7,377,070	\$ 61,318
Payments in lieu of taxes	415,000	415,000	556,305	121,305
Collectors fees and interest	106,000	106,000	140,160	34,160
Licenses, fees and permits	95,450	95,450	89,999	(5,451)
Cemeteries	14,000	14,000	16,660	2,660
Public Works	592,000	592,000	603,976	11,976
Police	53,560	53,560	93,800	40,240
Fire and ambulance	418,560	418,560	416,109	(2,451)
Parks and recreation	6,000	6,000	5,523	(477)
Library	12,500	12,500	13,777	1,277
Other reimbursements	-	-	30,565	30,565
Equipment reimbursement	352,000	352,000	272,045	(79,955)
Reappraisal funds	-	-	32,844	32,844
State grants received	-	-	144,393	144,393
Interest on invested funds	25,000	25,000	19,392	(5,608)
Miscellaneous	17,000	17,000	20,895	3,895
Total local	<u>9,422,822</u>	<u>9,422,822</u>	<u>9,813,513</u>	<u>390,691</u>
Proceeds from long-term debt issued	-	-	90,000	90,000
Other appropriations raised by taxes:				
Special appropriations	174,900	174,900	174,900	-
Windsor County Tax	53,199	53,199	53,199	-
Total revenues	<u>9,650,921</u>	<u>9,650,921</u>	<u>10,131,612</u>	<u>480,691</u>
<b>EXPENDITURES</b>				
Finance and administration	714,330	714,330	732,196	(17,866)
Police	1,394,502	1,394,502	1,474,335	(79,833)
Fire and ambulance	989,490	989,490	1,170,915	(181,425)
Public works	1,795,484	1,795,484	2,134,507	(339,023)
Parks and recreation	267,028	267,028	260,522	6,506
Senior Citizens	39,886	39,886	43,810	(3,924)
Library	464,065	464,065	471,703	(7,638)
Fixed costs	2,428,287	2,428,287	2,445,359	(17,072)
Reimbursable services - Other	175,000	175,000	173,218	1,782
Capital expenditures	1,100,250	1,100,250	1,329,736	(229,486)
Total local	<u>9,368,322</u>	<u>9,368,322</u>	<u>10,236,301</u>	<u>(867,979)</u>
Other appropriations:				
Special appropriations	174,900	174,900	174,900	-
Windsor County Tax	53,199	53,199	53,199	-
Total expenditures	<u>9,596,421</u>	<u>9,596,421</u>	<u>10,464,400</u>	<u>(867,979)</u>
<b>Excess of revenues over expenditures</b>	<u>\$ 54,500</u>	<u>\$ 54,500</u>	<u>\$ (332,788)</u>	<u>\$ (387,288)</u>

See accompanying note to budgetary comparison schedule.

**TOWN OF SPRINGFIELD**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTE TO BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended June 30, 2009**

**Note A - Explanation of differences between budgetary inflow and outflows and GAAP revenues and expenditures**

	<b>General Fund</b>
<b>Sources/inflows of resources:</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison	\$ 10,131,612
<i>Differences - budget to GAAP:</i>	
Revenues received for restricted purposes not included in budgeted revenues	15,683
Adjustment to revenue from changes in receivables not recognized for budgetary purposes	(135,591)
Town records reimbursements received from other funds as revenues for budgetary purposes and as operating transfers in for GAAP purposes	(66,045)
Town records proceeds from issuance of long-term debt as revenue for budgetary purposes and as other financing source for GAAP purposes	(90,000)
Amounts received from the Springfield Trustees of Public Funds are considered revenues for budgetary purposes and operating transfers in for GAAP purposes	(19,141)
Reimbursement contributions from designated funds recorded as revenue for budgetary purposes	<u>(206,000)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 9,630,518</u>
<b>Uses/outflows of resources:</b>	
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison	\$ 10,464,400
<i>Differences - budget to GAAP:</i>	
Additions to designated funds are recorded as expenditures for budgetary purposes	(375,000)
Expenditures from designated funds are not recorded as expenditures for budgetary purposes	50,358
Adjustment to expenditures from changes in receivables not recognized for budgetary purposes	(497)
The Town budgets for the current portion of accrued sick time and for vacation time on the cash basis, rather than the modified accrual basis	(14,485)
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(69,000)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 10,055,776</u>

# REPORTS OF SPRINGFIELD SCHOOL DISTRICT

## SUPERINTENDENT'S REPORT

The theme for this year has been Pride in the Springfield School District, its employees and especially its students. This year we have added eight business partners to our team as Supporters of Excellence in Education. The names can be found on our website, SSDVT.org. Every board meeting we have had students display their work, relate special experiences and be recognized for their achievements. We are a very special community.

Springfield School District continues to be a very dynamic organization employing approximately 450 people, the large majority being Springfield residents with the remainder from the nearby surrounding area. We continue to educate over 1450 students and are the host district for the Gateway and ODP Collaborative Programs. The school district contributes approximately \$24 million to the local economy primarily through salaries but also, recently, through jobs associated with our building projects. The school district has spent, under the guidance of the Building Committee, close to \$24 million on the renovations of the Elm Hill and Union Street Schools. These buildings will be completed in time for full occupancy next year allowing us to close Park and save considerable expense on overhead costs. The money that the school district spends is vital to the local economy and the people who depend on our employees shopping for everything from cars to groceries, renting or owning homes and contributing in so many ways to the income of others. We are one of the largest employers in the town and as such one of the pillars that supports the Springfield community.

The cost of delivering educational services next year is being recommended at the same level as this current year. This means that for the second year in a row we will be decreasing our staff and not increasing our operating budget while our student numbers remain the same and unfunded state and federal mandates increase. I am writing this report at a time when our budget is still in preparation. The budget committee has worked diligently to find a budget level that would be respectful to voters and maintain as much of our educational program as possible. To do that cuts were made in literacy programs, technology funds, 7.4 teachers and 4 support staff positions were cut, special education and maintenance were reduced as were administration and curriculum expenses. Everyone is being affected in some way. Everyone will be doing more with less. This is extremely responsible and frugal and was the result of \$776,000 in administrative and budget committee reductions from our original requests. The operating budget is currently level funded. The only new expense will be the first payment on the bond principal.

Our biggest obstacle this year is the addition of over \$870,512 in principal payments for money we have spent on school construction as a part of the school district voter approved bond. This is our first year making that payment. Last year we made the first payment on the interest. Even though our budget is almost \$26 million, Act 68 and the State Education Fund provide the vast majority of that money. Because Springfield is property poor compared to many other towns in the State, we only locally raise approximately \$7 million of that \$26 million total. The remainder comes from the State since education is a state funded institution with local school board control.

Our schools have continued to make progress on our state wide testing. We have again slightly reduced our drop-out rate. Our School Report will give the full details on these things.

## *Reports of Springfield School District – Superintendent’s Report (Continued)*

We are actively engaged in the process of school improvement. Our school board completed a Strategic Planning process to set overall goals and expectations for the school district. This plan will have wide ranging effects on the way we deliver education in the years to come. It recognizes the individual needs of every student, providing for the development of individual learning plans for every student. It also embraces the use of technology and the need to do more to find ways to find alternative paths to graduation ensuring 100% graduation rates in the future. Every school has been making progress on the alignment of school curriculum to state standards that we are tested on and held accountable to achieve. Parent involvement through PTA’s and the High School Positive Parent Group are helping. We are providing teachers and support personnel with training to enable them to be better equipped to provide a 21st Century educational experience to our children. The majority of our students are extremely successful. This is evidenced by their achievements and admissions to Ivy League Colleges and Universities, State Universities and Community Colleges, Technical Schools, the Armed Services and productive employment. This year, our students have won state recognition in athletics, music, drama, visual arts and in their academics. The Springfield Schools must strive to highly educate every child to meet the challenges in front of them. Our schools attempt to provide for all students and their interests.

Accomplishing this mission means that we must be purposeful in our approach to children, our delivery methods need to be child centered and we must fundamentally view children in a developmental way. We have to recognize that Springfield is a district with a very high poverty rate which brings with it all of the associated social and educational problems. Some of these needs bring considerable expense in order to offer an equal opportunity to succeed. Many children depend on the school for meals and for a safe haven. Our high poverty rate, however, does not rule out the fact that we have a large population of children from all backgrounds who are highly motivated, assertive in their quest for a high quality education and who have the desire to attend the very best post-secondary institutions, colleges and universities. They will pay for our social security and retirement given the chance.

Two factors have affected and will continue to affect the difficulties and dynamics of educating children. The first is the increasing use of advanced technology by children in their daily lives and, necessarily, in their learning. The second is the new competitive environment caused by the globalization of our economic and social world. Our students will face competition for meaningful work from their peers not only in Springfield, Vermont, or the United States, but from every corner of the world. We must keep these two things in mind as we form the building blocks of their education. The quality of the Springfield School District is, perhaps, the most important factor when young professional and working families consider moving into our town. We need to remain vigilant in working to improve our test scores and the educational opportunities that we provide for our students.

As your superintendent, I will continue to strive to make the school district the best it can be and I will continue to act as a leader in our educational venue. The challenges we face as a school district create an opportunity for us to excel. Our students have tremendous potential and we must make sure that not one child is lost to failure. I truly welcome the opportunity to visit with you or your organization to discuss our schools, your dreams and wishes and your ideas on how we can continue to move forward.

Frank S. Perotti, Jr., Ed.D.  
*Superintendent*

## **DIRECTOR OF FISCAL SERVICES**

The annual audit of the financial records of the Springfield School District for the 2008-2009 school year was in its final stages of completion as of the date this narrative was written. Selected pages from that audit appear elsewhere in this Annual Town School District Report. Those pages include a Management Discussion and Analysis which is designed to provide a narrative introduction and overview of the school district's financial activities for the 2008 - 2009 fiscal year. If anyone wishes to review the audit report in its entirety, they may contact me at 885-5141, x14.

The Springfield School District ended the year with a surplus of \$ 131,075 to be applied toward the 2011-2012 budget. This resulted from a combination of surpluses from 2003-2004 and 2004-2005 totaling \$ 343,457 and a deficit from 2008-2009 in the amount of \$ 212,382 due to less than budgeted revenue from tuition students and interest earnings.

Steven Hier,  
*Director of Fiscal Services Riverside Middle School*

## **PARK STREET SCHOOL**

Park Street School is in a year of change. Two significant changes are a new principal and the historic building is being closed at the end of the 2009-2010 school year. These changes have stirred nostalgia, vitality, and excitement. Many teachers and community citizens have shared stories that are full of memories and promise for the future. During the transition time students and teachers have been working hard in academic progress.

The New England Common Assessment Program (NECAP) 2008-2009 testing year results indicated that our students have areas of strengths in the reading and math divisions of the assessment. However, it is evidenced that there are also areas that need to be improved. The educational staff at Park Street is in the process of analyzing the data to determine the next step in improving student achievement.

A variety of support systems to enhance student achievement and behavior are implemented in our school setting. Teachers use the Responsive Classroom management program. Educational Support Teams (EST) consisting of experts in all areas: special education, regular education, speech, occupational therapy, guidance, counseling, nursing, physical education and diagnostic testing meet weekly to discuss needs of students and teachers for successful learning and instruction. The Planning Room is another intervention that teachers use for students that are in need of refocusing his/her behavior and attitude. Our purpose of refocusing students is to assist the child in becoming strong enough emotionally to return to class for instruction and learning. Clinicians are available for students who are in need of emotional support. Parent approval of using a clinician is a part of the success of this program. Our guidance counselor provides a program that involves teaching students social skills in classrooms and small groups. Special Education services are available for students who qualify. Students who have a qualifying disability, but are not classified as a Special Education student are provided academic and/or behavioral accommodations under the 504 Disabilities Act.

Park Street continues to focus on maintaining a safe, bully-free learning environment for all children and staff. Safety procedures have been reviewed and tweaked by administration and staff to ensure that we are prepared should there be a disaster or intruder. Bullying is a

## *Reports of Springfield School District – Park Street School (Continued)*

shared responsibility and focus for our educational community of students, parents, staff members, and local citizens. Working towards a bully-free learning community begins with one act of kindness at a time. The final result of a safe, bully-free working, learning environment is to form a school system that is academically, behaviorally, and socially progressive.

We welcome parents and community members to visit our school and engage in our exciting educational community. Please call and set up an appointment for a visit. Visitors must sign in at the office.

Martha Potter  
*Principal*

### **ELM HILL SCHOOL**

Both of my grandfathers were third generation farmers in Vermont. Winter brought snow fights and family gatherings around the wood stove, spring invited maple sugaring and garden planting, summer haying and swimming in the brook were always together and fall gave welcome to another exciting year at school.

Elm Hill Elementary continues to welcome grades kindergarten through fifth grade this school year. Settling in with construction on every side has been a learning adventure for all of us. Throughout this transition time, our students daily observe out their classroom windows. The daily movement of heavy equipment, excavation of earth, pouring of concrete, building of cement block walls, construction of structural steel and the laying of brick has brought many observations and has sparked critical thinking during classroom conversations.

Students and staff members have been committed to providing a safe learning environment, maintaining and strengthening educational opportunities and planning for continuous improvement through our Elementary Action Plan, Springfield School District Strategic Plan and our Average Yearly Progress goals. Each professional educator in the building, participate in professional development courses provided through Antioch New England Graduate School on Inservice days.

Students attending Elm Hill Elementary are offered a variety of learning experiences. The current grades continued to share students for more than one year in a looping or multi-age format. This allowed for students, parents, and teachers to build a foundation which follows the student for two years in a row in their academic journey. In anticipation for consolidation next year we will be looking at best practices for delivering education as we bring together three elementary communities.

Continuing to reach state wide assessment goals, as students in grades 3rd, 4th and 5th take the New England Common Assessment Program (NECAP) in October, has become a challenge and a goal we are all striving towards. Adequate Yearly Progress, or AYP, is typically what you hear and read about in today's educational conversations. This year consistency in the delivering of Language Arts and Mathematics Grade Expectations, as stated by the State of Vermont Department of Education, has been a continual conversation at faculty meetings, professional learning communities, and during our six half-day training sessions.

Elm Hill continues to host many activities thanks to a dedicated group of active PTO parents. We have hosted Friday evening movies nights, Open House, Information Meetings regarding Construction, our yearly Breakfast with Santa (and Mrs. Claus as well); *Winter Opportunities for Wellness* (W.O.W.) activities including skiing, snowshoeing, cross-country skiing, swimming and bowling taught and provided by teacher teams. We welcomed students

## ***Reports of Springfield School District – Elm Hill School (Continued)***

in October from Park Street Elementary during the Halloween All School meeting and Parade, and observed what having almost 300 students will look like next year!

Many of our parents, grandparents and community members support Elm Hill in a variety of ways. Our parents, students and staff have shown their flexibility, patience and dedication through weekly changes in the environment here at Elm Hill. Construction will continue and we thank MacMillian and their crew as they have been the reason that we have been able to plan for changes and new adventures. Their professionalism and communication is top notch and appreciated by each of us here at Elm Hill Elementary. We welcome any community member who would like to view our building, check out our classrooms and take part in *All School Meetings* on Friday mornings at 9:00 A.M.; we'd enjoy your presence in our building!

Susan Jane Whittemore  
*Principal*

### **UNION STREET SCHOOL**

There is no denying that combining three schools into two, and maintaining a classroom in the same location where daily construction is going on all around you, is loaded with challenges and frustration as well as high expectations. First, as a teacher at Union Street Elementary and now as the Principal, I must share my thanks to the entire staff for their commitment, determination, and persistence in maintaining a strong and cohesive educational environment for our students. You are amazing professionals!

Union Street Elementary continues to welcome grades kindergarten through fifth grade this school year. It seems that we have become so use to the daily construction around us that except for those times when we exit and walk across to the playground, or share arrival or dismissal duty, we have welcomed the challenges and our students continue to thrive through it all. Having the opportunity this year to use the All-Purpose-Room once again, has been a reminder of the traditions we expect to honor as we come together next year as two new elementary cultures.

Students and staff members have been committed to providing a safe learning environment, maintaining and strengthening educational opportunities and planning for continuous improvement through our Elementary Action Plan, Springfield School District Strategic Plan and our Average Yearly Progress goals. Each professional educator in the building, participate in professional development courses provided through Antioch New England Graduate School on Inservice days.

Our students attending Union Street Elementary are offered a variety of learning opportunities. From the classroom academic setting, to specials consisting of Art, Music, Physical Education, Fitness, Health, Guidance, and Library our students are able to gain expected developmental learning from a variety of genre's and educational deliveries. Our educators arrive early and leave late as they prepare their classrooms for students and the *Grade Level Expectations* which are instrumental as we prepare our students for the 21st Century. Our students are expected to rise to the expectations placed before them in a variety of manners, including homework review and after-school programs provided by the 21st Century grant through *All-4-One*.

Continuing to reach state wide assessment goals, as students in grades 3rd, 4th and 5th take the New England Common Assessment Program (NECAP) in October, has become a

## ***Reports of Springfield School District – Union Street School (Continued)***

challenge and a goal we are all striving towards Adequate Yearly Progress, or AYP, which is typically what you will hear at a School Board meeting. This year consistency in the delivering of Language Arts and Mathematics Grade Expectations, as stated by the State of Vermont department of Education, has been a continual conversation at faculty meetings, professional learning communities, and during our six half-day training sessions.

Union Streets' Parent & Teacher Association deserves accolades for the attendance at monthly meetings and the untiring support for both staff and students. A monthly P.T.A. newspaper shares up-to-date information from our building and the activities planned each month. Community members may view this information on-line and we would enjoy having you attend any of our events. As we begin the final journey towards the consolidation of our elementary schools our Parent/Teacher components at all three schools are working as a team to bring our parents together in our community.

Many of our parents and grandparents volunteer weekly in our classrooms at Union Street. Our parents, students and staff have shown their flexibility, patience and dedication through weekly changes in the environment here at Union Street. Construction will continue and we wish to thank MacMillian and their crew as they have been the reason that we have been able to plan for changes and new adventures. Their professionalism and communication is top notch and appreciated by each of us here at Union Street Elementary.

We welcome any community member who would like to view our building, check out our classrooms, eat lunch with our students or take part in *All School Meetings* on Monday mornings at 9:10 A.M. in the All-Purpose-Room; we'd enjoy your presence in our building.

Susan Jane Whittemore  
*Principal*

## **RIVERSIDE MIDDLE SCHOOL**

The staff at the Riverside Middle School made a number of changes in order to better meet the needs of our students. We developed and implemented a new enrichment and intervention program called "Eureka". Eureka gave teachers additional time to support students in reading and math as needed. It also provided our students with opportunities to explore new subjects and apply learning in non-traditional ways.

The 7th and 8th grade teams began year one of looping, and Team Galileo began year two of a loop. Looping occurs when teachers move with their students from one grade to the next, teaching those students for multiple years. This leads to greater continuity and to stronger relationships between students, teachers, and families. Looping is beneficial for all students, and is a practice recommended by the New England League of Middle Schools and the National Middle School Association.

Our math department implemented the new Connected Math II program, and we have been pleased with the results. Connected Math II was developed by Michigan State University to provide middle level educators with a research-based mathematics program that incorporated important mathematical concepts, skills, procedures, and ways of thinking and reasoning, in number sense, geometry, measurement, algebra, probability and statistics. To assist our teachers with implementation, we used grant monies to provide teachers with the services of a consultant, who also facilitated curriculum writing and math-based professional development.

## ***Reports of Springfield School District – Riverside Middle School (Continued)***

The special educators at Riverside participated in a study conducted by the University of Vermont to collect data on how special education services are provided in Vermont schools. This provided us with data about our program and comparison data from other Vermont schools as well as national statistics. Based upon this data, our special educators have been working to provide more services in the regular education setting. Research shows that students with learning disabilities do best when they are educated with their non-disabled peers to the greatest extent possible. We hope to see fruits of this work during the 2009-10 school year.

This was also the first year we administered Measures of Academic Progress (MAPs) testing. MAPs testing looks at two normative measures for our school as a whole: Typical Growth (are students learning at a “typical” rate) and Projected Performance (are student performing at the level at which we would expect). The following charts show growth and performance, by grade from the fall of 2008 to the spring of 2009:

### **Reading:**

<b><i>Grade</i></b>	<b><i>% making typical growth</i></b>	<b><i>% performing at or above expectations</i></b>
6	41.1%	57.0%
7	43.5%	60.9%
8	38.3 %	58.5%

### **Mathematics:**

<b><i>Grade</i></b>	<b><i>% making typical growth</i></b>	<b><i>% performing at or above expectations</i></b>
6	40.0%	53.8%
7	39.2%	42.0%
8	44.4%	47.0%

Unfortunately, our New England Common Assessment Program (NECAP) testing that would reflect data from last year will not be available until mid-February 2010. However, we do have the results from the Fall 2008 testing, which measures student progress during the 2007-08 school year. I am pleased to report that the students at Riverside did make adequate yearly progress in reading, and therefore our school came off the list of schools in need of improvement in reading. We do remain a school in need of improvement due to our math scores. Please refer to the Director of Curriculum, Instruction and Assessment’s report for those scores.

We were fortunate to find a number of talented new staff to fill openings this year. Jeff Vandiviere, with 9 years of experience teaching middle school language arts, replaced Nancy Conway as our new Title 1 teacher. Maria Carenno, with twelve years of experience teaching in private schools, came to Riverside to teach World Language. Finally, we were pleased to welcome Kate Burt as our Health Teacher. The health program was reinstated, due to concerns over the social, emotional, and physical wellbeing of our students, after a hiatus of several years.

The end of the year saw the departure of a number of staff members, some of whom had been with the district for decades. Barbarba VanZandt, our Guidance Counselor, retired after 34 years of service in Springfield. Colleen Greenvall also retired. She taught the Wilson Reading Program, and had been in our district for close to 30 years. Joan Parker, an Instruc-

## *Reports of Springfield School District – Riverside Middle School (Continued)*

tional Assistant in the Community Skills room left after many years of service. Emily Weiderkehr, who had proven herself a talented teacher during her two years with us, also left to be with her husband who had been offered a position in another state. We wish all of them the best.

It always feels odd to write this report as though a new year had not yet begun. At the time of my writing this report, the 2009-10 school year is almost half over. I want to assure you that the work we began during the fall and winter of 2008 and spring of 2009 is ongoing, and that the faculty and staff at Riverside continue to strive to provide the children of Springfield with the education they need to be successful in high school and beyond.

Becky A.S. Read  
*Principal*

### **SPRINGFIELD HIGH SCHOOL**

The 2009-2010 school year found SHS with yet another new administrator; Co-Principal Bob Thibault joined Larry Wight to create a new model of leadership. In a year of many changes, SHS will be visited by the NEASC committee (New England Association of Schools and Colleges) to determine the status of our accreditation. The staff has spent the past two years compiling a rather lengthy self-study report and collecting examples of assessments and student work to display for the committee in March. This process has been crucial for the process of reflecting on what it is we do well at SHS, and what we need to continue working on for the future.

This school year has also brought a new schedule to the high school, when we departed from the 6-period, trimester model and moved towards an 8-period, year-long model. Our scheduling committee continues to meet to discuss what our long-term schedule will be, and how it will improve student performance. This future schedule will likely include advisories, for which we have another committee studying the role and implementation of that concept.

Another important topic, that isn't necessarily new, to which we pay a lot of attention, is our status of a school under corrective action, due to our failure to reach AYP (annual yearly progress) as measured with the NECAP (New England Common Assessment Plan) and our cohort graduation rate. It was our graduation rate that kept us this past year from attaining AYP. As a result of our status, we have eight actions that we are required to attend to. Many of these actions are collaborations with other local schools and RVTC that we do already. One action that is new for this year was the creation of a "data team." A group of teachers, counselors and an administrator studied the NECAP data and developed a list of action steps to implement over the next three years to improve the performance of our students. Using data to drive our school improvements is a new concept, but one deeply acknowledged by educational experts as the best way to effect meaningful change.

Our staff, through our professional development plan, was able to take courses, taught by Antioch professors in topics such as differentiated instruction, uses of technology, and co-teaching. The teachers spent their in-service days learning these new strategies to improve their teaching, and as a result, the learning of the students. Additionally, the staff spent many hours recreating and refining the curriculum, aligning teaching units to the GEs (Grade Expectations) as stated in the Vermont Framework for Learning.

SHS did gain a new counselor this year, and that department has flourished under the

## ***Reports of Springfield School District – Springfield High School (Continued)***

leadership of the newly appointed Director of Guidance, Kelly Ryan. The end of this year also marks the end of the distinguished career of Larry Wight. After more than forty years in education, Larry will retire, again, and get back to hunting and fishing! Bob Thibault will take over the reins as principal, and the search has already begun for a new assistant principal.

The boys' soccer team celebrated its first ever state championship this past fall and the football team returned to the finals. Field Hockey played in the semi-finals, and the accomplishments of our student-athletes were recognized by the student council one morning with a brief reception/rally in our front foyer.

## **RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT**

The River Valley Technical Center School District is in its third year as an independent school district serving students in the RVTC service region.

Member districts of the RVTC School District include Bellows Falls Union High School District #27, Black River Union High School District #39, Green Mountain Union High School District #35, and Springfield School District. Voters are invited to attend the RVTC Annual Meeting in late February 2010 (date and time to be announced), at the Springfield High School Cafeteria, followed by a budget information session. Voters of the member districts will have the opportunity to vote by Australian ballot on the FY 2011 River Valley Technical Center budget at their town meetings on March 2. The Annual Report of the RVTC School District will be available to all voters by contacting the River Valley Technical Center at 802-885-8300, 307 South Street, Springfield, VT 05156.



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## Independent Auditors' Report

To The School Board  
Springfield School District

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 Springfield School District, Vermont, as of and for the year ended June 30, 2009, which collectively comprise the School District's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of the School District's nonmajor governmental and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of Springfield School District's management. Our responsibility is to express an opinion 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the 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 opinion.

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 Springfield School District, Vermont, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial

position of each nonmajor governmental and fiduciary fund of Springfield School District, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, 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 January 26, 2010 on our consideration of Springfield School District's internal control over financial reporting and on 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 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 read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and budgetary comparison information on pages 6 and 41 through 93 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Springfield School District's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

## ***Angolano & Company***

Angolano & Company  
Shelburne, Vermont  
Firm Registration Number 92-0000141

January 26, 2010

SPRINGFIELD SCHOOL DISTRICT  
Springfield, Vermont

MANAGEMENT DISCUSSION AND ANALYSIS  
For the year ended June 30, 2009

**Introduction**

This discussion and analysis of the Springfield School District's financial performance provides a narrative introduction and overview of the school district's financial activities for the fiscal year ending June 30, 2009 (FY09). This should be used in conjunction with the financial statements contained in the audit. This is an audit requirement under Governmental Accounting Standards Board Statement # 34 (GASB34).

**Financial Statements**

This annual audit consists of a series of financial statements, notes, and schedules. They are organized so that the reader can understand the school district both as a financial whole and as a group of operating funds. Exhibits I and II present the district as a financial whole by looking Government-Wide at net assets and activities for the year. Exhibits III through VI are the traditional Fund Financials, audit statements which provide information about the major funds operated by the district. These exhibits detail the activity for the year in those funds and what remains for future spending.

**Government-Wide Financials**

Exhibits I and II are prepared similar to private sector companies, including all the assets and liabilities using the accrual basis of accounting. Under this basis of accounting, all of the current year's revenues and expenses are reported when earned or incurred regardless of when cash is paid or received. Under GASB34 the Government-Wide financials are divided into two kinds of activities. Governmental Activities include the district's programs and services such as instruction, support services, and building operation and maintenance. Business-Type Activities include those services provided on a fee for goods and services basis to recover all of the expenditures of the goods and services provided such as the district's Food Service program.

Exhibit I, the Statement of Net Assets, reports all that the district owns (assets) and owes (liabilities). The difference between assets and liabilities is called Net Assets. In turn, Net Assets is divided between what is invested in capital assets and not readily accessible for other purposes and what is Unrestricted and available for future use.

Exhibit II, the Statement of Activities, reports on changes in the district's Net Assets from one year to another. The change in Net Assets is important because it identifies whether the financial position of the district has improved or diminished. This statement first reports all direct expenses for each functional activity or program. It then reports deducted outside resources or program revenues as a direct reduction to arrive at each programs net cost to the district. General district revenues are then deducted to show the change in Net Assets caused by the year's activities

### **Fund Financials**

All of the district's activities are reported in governmental funds which focus on how monies flow into and out of those funds and the balances left, if any, at fiscal year end for future spending as authorized. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash.

The Governmental Funds provide a detailed short-term view of the district's general operations and the basic services it provides. This information helps determine whether there are more or less financial resources that can be spent in the near future to finance education and other programs. Governmental Funds do not report capital assets because such assets will be used in operations rather than converted to cash and therefore are not spendable.

The Proprietary Funds account for the district's ongoing activities that are similar to those found in the private sector.

The Fiduciary Funds are those for which the district serves a trustee. The district is responsible for ensuring that assets in these funds are used for their intended purposes and cannot use these assets to finance the general operations of the district. Student activity and scholarship funds are examples of Fiduciary Funds.

The Account Groups are used to record the unmatured principal of the district's long term debt. They are dissimilar to funds in that they do not account for sources used and balances of expendable financial resources

### **An Independent Technical Center**

The River Valley Technical Center (RVTC) became an independent school district at July 1, 2007. Previously it was part of the Springfield School District. Its Assets, Liabilities, and Fund Balances have been transferred out of the District and into that new entity. Likewise, its revenues and expenditures are no longer reflected in the Springfield School District's books.

**Condensed Financial Information – Government-Wide Financials**

Table 1 summarizes the district's Net Assets at June 30, 2009 and the change from Net Assets at June 30, 2008. This gives us a perspective on the district as a whole.

Table 1  
Net Assets at June 30, 2009 and Change from June 30, 2008  
(In thousands of dollars)

Governmental Activities			
	FY08	FY09	CHANGE
<b>ASSETS</b>			
Current and Other Assets	\$14,178	\$ 7,547	\$(6,631)
Capital Assets (net)	<u>12,679</u>	<u>24,121</u>	<u>11,442</u>
Total Assets	26,857	31,668	4,811
<b>LIABILITIES</b>			
Current and Other Liabilities	1,084	970	(114)
Long-Term Liabilities	<u>20,000</u>	<u>25,000</u>	<u>5,000</u>
Total Liabilities	21,084	25,970	4,886
<b>NET ASSETS</b>			
Total Net Assets	\$ 5,773	\$ 5,698	\$ (75)
Business-type Activities			
	FY08	FY09	CHANGE
<b>ASSETS</b>			
Current and Other Assets	\$ 417	\$ 375	\$ (42)
Capital Assets (net)	<u>24</u>	<u>38</u>	<u>14</u>
Total Assets	441	413	(28)
<b>LIABILITIES</b>			
Current and Other Liabilities	100	41	(59)
Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	100	41	(59)
<b>NET ASSETS</b>			
Invested in Capital Assets (Net)	24	38	14
Unrestricted	<u>317</u>	<u>334</u>	<u>17</u>
Total Net Assets	\$ 341	\$ 372	\$ 31

Assets and Liabilities for Governmental Activities grew because of a \$ 5,000,000 bond anticipation note taken in May 2009. This was the third note taken to help finance the K-5 Elementary School Building Bond issue passed in November, 2006. There was also a substantial shift in Assets from Current to Capital. This shift is due to the same bond project. As construction proceeds, cash assets are converted into capital assets.

For FY08, district Net Assets for Governmental Activities decreased \$ 74,673 or 1.3% (compared to a 23.9% increase in FY08). The major factor influencing this decrease in Net Assets was the net operating deficit of \$ 212,382 for FY09 in the General Fund compared to the FY08 operating surplus of \$ 521,190.

For FY09, Net Assets for Business-Type Activities increased by \$ 31,673 or 9.3% (compared to a 35.2% decrease in FY08). The decrease in Net Assets in FY08 was due to the separation of the River Valley Technical Center and the assets of its business-type activities being transferred to that new school district. The increase in FY09 was due to purchase of new cafeteria equipment and a surplus in the Gateway Collaborative Program.

Table 2 lists both the total cost and the net cost of Governmental Activities for the district. Net cost is the amount after deducting grants and other contributions and revenues that directly offset those services. It reflects the cost of these services that is supported by tax revenues, other local revenues such as tuition, and unrestricted state grants and entitlements.

Table 2  
Summary of FY09 Cost of Governmental Activities  
(In thousands of dollars)

	Total Cost	Net Cost
Instructional Services	\$ 13,873	\$ 12,531
Support Services	9,325	8,616
Other	<u>0</u>	<u>(174)</u>
Total	\$ 23,198	\$ 20,973

Some 91.9% of the cost of the district's Governmental Activities was funded through unrestricted state grants and entitlements, as compared to 93% in FY08. Since all education property taxes are now considered state revenue, this number includes what was previously referred to as local property tax revenue. Other local revenues and reimbursements provided the remaining 8.1%. The most significant other local revenue was tuition revenue from students residing in other towns but attending school in Springfield.

## Condensed Financial Information – Fund Financials

As per Exhibit IV, the Governmental Funds of the district received \$ 23,305,328 in revenue. This reflects a net increase in revenues of 1.1% from FY08 and compares to a 2% decrease the previous year (due to the RVTC becoming an independent school district). Total Governmental Funds expenditures were \$ 34,824,146, a 13.5 % increase from FY08. The majority of this increase was due to expenditures for the K-5 Building Renovation Bond Issue. When this is factored out, expenditures would have increased by only 5.4%.

The K-5 Building Renovation Bond Issue (\$ 32.8 million) will continue to cause fluctuations in our annual expenditure rates over the next few years.

The district's General Fund includes most activities involving the annual appropriated operating budget. The district's budget is prepared according to the requirements of Vermont law and school district policy and procedures. The operating budget contains proposed expenditures and estimated revenues anticipated to cover the operations of the school district for the year.

District policy allows the superintendent to transfer unencumbered budgetary funds among budgeted accounts. All such budget transfers in excess of \$ 1,000 are reported to the school board.

For the General Fund, actual revenues were \$ 20,593,354 and fell short of estimated revenues by \$ 482,061. The shortfalls occurred in tuition revenue (\$ 244,000), interest income (\$ 135,000) and Special Education reimbursements (\$ 103,300).

General Fund expenditures and other financing sources were \$ 21,341,073. This was under the budgeted expenditures by \$ 269,679. Some of the areas which were under spent include Special Ed. Tuitions (\$ 45,000), Athletics (\$ 26,000), Utilities (\$ 25,000), and Psychological Services (\$ 24,000).

The General Fund had a net operating deficit of expenditures over revenues for FY09 in the amount of \$ 212,382. This compares to a net operating surplus of \$ 524,190 in FY08. The components of this net surplus have been discussed in the preceding paragraphs. This deficit amount will be combined with surpluses from FY04 (\$ 151,838) and FY05 (\$ 191,619) and the net surplus of \$ 131,075 will be used to offset the expenditures of the FY11 budget.

The Capital Projects Fund includes the activities associated with the reserve funds established by the voters, the capital projects funded through the school budget, and the \$32.8 million bond vote to consolidate, renovate and expand Union, Elm Hill, and Park elementary schools. The voters have established reserve funds for vehicle replacement, roofing, capital projects, and the HDEC facility improvement.

The fund balance in the Capital Projects fund declined in FY09 by \$ 6,048,495. As mentioned earlier in this report, Governmental Funds do not report capital assets because such assets will be used in operations rather than converted to cash and therefore are not spendable. The decrease in Capital Projects represents cash assets being turned into capital assets.

The Expendable Trust Fund includes the activities of gifts and donations made to the district and scholarship funds administered by the district. In FY09 the fund balance of this fund increased by \$ 65,482 due primarily to a \$ 62,250 donation to establish the Charles and Pauline Brooks Memorial Scholarship Fund.

### **Capital Assets**

As required under GASB34, the district is reporting its capital assets in Note 5 of the financial statements. The district has researched and documented the historical costs of the various assets owned by the district and applied appropriate charges against the cost to record depreciation. In total, the value of the district's capital assets increased in FY09 by \$ 11,442,575 due to progress on the bond to renovate our K-5 schools. In November, 2006 the voters passed a \$ 32.8 million bond issue to consolidate, renovate and expand Union, Elm Hill, and Park elementary schools. Beginning in FY04, the school budgets have included between \$ 300,000 and \$ 500,000 each year to be directed toward capital needs as outlined in the district's Ten Year Capital Plan.

### **Long-Term Debt**

At June 30, 2009 the district had no outstanding long term debt. The district also took out a \$ 5 million Bond Anticipation Note (BAN) in May, 2009 and renewed two previous \$ 10 million BANs in December, 2008, to help fund the elementary schools bond issue. Those BANs were paid in full when the district bonded for \$ 25,650,000 in July, 2009.

### **Current Issues**

As with many other Vermont schools, the Springfield School District has been experiencing a decline in student enrollment. From FY92 to FY06 enrollment declined from 1,947 to 1,399, some 28.2%. This decline has leveled off in grades K-8. Projections show that Springfield High School will see a declining enrollment over the next two or three years as larger classes graduate and smaller classes enter the school. However, enrollment projections based on recorded births to Springfield residents five years prior project increases in the incoming Kindergarten classes over the next few years. Local day care and preschool facilities have helped to verify these projections by reporting increases in their enrollments. The District also will begin a publicly funded Preschool program with grant funds in FY10. This program will increase the number of students counted in enrollment numbers. Under Vermont's education funding system, increases or decreases in enrollment directly affect state revenue for school operations.

Over the past sixteen years, the district has kept its spending for regular education at an average annual rate of increase of 3.3% which is slightly higher than the inflationary increase of 2.8% over the same time. This was possible due to a great extent to the decline in enrollment. However, special education costs (8.4) have exceeded the inflationary trend. During the same period, the local school property tax rate has increased by an annual average of 2.9%.

The district passed a bond issue for \$ 32.8 million in November 2006 to consolidate, upgrade and repair its three elementary schools. During the FY08 and FY09 Elm Hill and Union Street Schools will be renovated and expanded as Phase One of that project. During FY10 both buildings will be expanded as Phase Two which will result in the closing of Park Street as an elementary school in FY11 and the consolidation of those students into Elm Hill and Union. It is anticipated that repayment of the bonded indebtedness will begin with the interest payments in the FY10 budget and principal payments in FY11.

#### **Contact for Further Information**

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the district's finances and to reflect the district's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to Steven Hier, Director of Fiscal Services, Springfield School District, 60 Park St., Springfield, Vermont, 05156 or at 802-885-5141, ext. 14.

Springfield School District  
Statement of Net Assets  
Government-Wide  
June 30, 2009

EXHIBIT I

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 7,451,658	\$ 324,132	\$ 7,775,790
Accounts Receivable - State	32,580	24,673	57,253
Accounts Receivable - Other LEAs	9,522		9,522
Accounts Receivable - Other	53,227	14,967	68,214
Inventory		10,681	10,681
Capital Assets, net (Note 5)	<u>24,121,241</u>	<u>38,464</u>	<u>24,159,705</u>
Total Assets	<u>31,668,228</u>	<u>412,937</u>	<u>32,081,165</u>
<b>LIABILITIES:</b>			
Accounts Payable - State	229,992		229,992
Accounts Payable - Other	140,675	33,166	173,841
Accrued Expenses	77,106	4,599	81,705
Deferred Revenue	225,168	2,756	227,924
Retirement Incentives Payable	297,062		297,062
Long-Term Liabilities (Note 10):			
Due in More Than One Year	<u>25,000,000</u>	<u>-</u>	<u>25,000,000</u>
Total Liabilities	<u>25,970,003</u>	<u>40,521</u>	<u>26,010,524</u>
<b>NET ASSETS:</b>			
Investment in Capital Assets, net of related debt	(878,759)	38,464	(840,295)
Restricted for Capital Projects	5,902,999		5,902,999
Restricted for Other Purposes	376,796		376,796
Unrestricted	<u>297,187</u>	<u>333,952</u>	<u>631,139</u>
Total Net Assets	<u>\$ 5,698,225</u>	<u>\$ 372,416</u>	<u>\$ 6,070,641</u>

The accompanying notes are an integral part of these financial statements

Springfield School District  
Statement of Activities  
Government-Wide  
For The Year Ended June 30, 2009

EXHIBIT II

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants	Governmental Activities	Business-Type Activities	Total
Instructional:	\$ 13,873,317	\$ 1,342,312	\$ (12,531,005)			\$ (12,531,005)
Direct Services						
Support Services:						
Student Services	2,115,539	391,206		(1,724,333)		(1,724,333)
Instructional Services	1,071,305	55,531		(1,015,774)		(1,015,774)
General Administrative Services	455,253	75,715		(379,538)		(379,538)
Area Administrative Services	1,500,731	15,731		(1,485,000)		(1,485,000)
Fiscal Services	403,558	8,700		(394,858)		(394,858)
Building Operations and Maintenance	2,919,367			(2,919,367)		(2,919,367)
Transportation	573,737	153,880		(519,857)		(519,857)
Other Support Services	194,464	7,000		(177,464)		(177,464)
Operation of Noninstructional Services:						
Food Program	595,857	\$ 562,595			\$ (4,271)	(4,271)
Enterprise Fund Services	2,082,700	2,078,644			(4,056)	(4,056)
Construction Services	-	-			-	-
Total	\$ 25,957,858	\$ 2,681,230	\$ 2,225,012	173,937	(30,973,259)	(8,327) (20,981,526)
General Revenues:						
Tuition				852,234		852,234
State Revenues not Restricted to Specific Programs				19,268,344		19,268,344
Investment Earnings				245,461		245,461
Rentals				27,540		27,540
Refunds and Reimbursements				511,235		511,235
Miscellaneous				8,061		8,061
Transfers				(47,300)		(47,300)
Total General Revenues				20,865,875		20,865,875
Excess (Deficiency) of Revenues Over Expenses				(107,424)		(107,424)
Net Assets - Beginning				5,772,898		5,772,898
Prior Period Adjustment				32,751		32,751
Net Assets - Ending				\$ 5,698,225		\$ 5,698,225
						\$ 372,416
						\$ 6,070,641

The accompanying notes are an integral part of these financial statements

Springfield School District  
 Combined Balance Sheet  
 All Fund Types - Fund Base  
 June 30, 2009

EXHIBIT III  
 (page 7 of 2)

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Types		Totals (Memorandum Only)
	General Fund	Special Revenue Fund	Capital Projects Fund	Enterprise Funds	Agency Funds	Expendable Trust Funds	Nonexpendable Trust Funds	
<b>ASSETS:</b>								
Current Assets:								
Cash	\$ 1,056,954	\$ 491,706	\$ 5,902,999	\$ 324,132	\$ 41,943	\$ 224,529	\$ 8,042,282	
Investments						7,702	7,702	
Accounts Receivable - State	2,350	30,230		24,673			57,253	
Accounts Receivable - Other LEAs	9,522						9,522	
Accounts Receivable - Other	20,717			14,987		809	36,213	
Due From Other Funds				65,564		\$ 41,650	107,214	
Inventory				10,681			10,681	
Refund Deposit	32,510						32,510	
Total Current Assets	<u>1,122,053</u>	<u>521,935</u>	<u>5,902,999</u>	<u>440,037</u>	<u>41,943</u>	<u>232,740</u>	<u>8,303,357</u>	
Other Assets:								
Fixed Assets - net	-	-	-	38,464	-	-	38,464	
Total Other Assets	-	-	-	38,464	-	-	38,464	
<b>TOTAL ASSETS</b>	<u>\$ 1,122,053</u>	<u>\$ 521,935</u>	<u>\$ 5,902,999</u>	<u>\$ 478,501</u>	<u>\$ 41,943</u>	<u>\$ 232,740</u>	<u>\$ 8,341,821</u>	
<b>LIABILITIES AND FUND EQUITY:</b>								
Liabilities:								
Accounts Payable - State	\$ 229,992			6,988			\$ 229,992	
Accounts Payable - Other	140,675			4,099		1,106	147,883	
Accrued Expenses	14,894	\$ 1,195		26,176			21,796	
Deposits Payable				65,564		41,650	26,178	
Due To Other Funds	81,227	143,941		2,756			107,214	
Deferred Revenue							227,924	
Amount Held for Agency Funds					\$ 41,943		41,943	
Total Liabilities	<u>465,788</u>	<u>145,137</u>	<u>\$ -</u>	<u>106,085</u>	<u>41,943</u>	<u>42,756</u>	<u>\$ 802,709</u>	

The accompanying notes are an integral part of these financial statements

Springfield School District  
 Combined Balance Sheet  
 All Fund Types - Fund Base  
 June 30, 2009

EXHIBIT III  
 (page 2 of 2)

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Types			Totals (Memorandum Only)
	General Fund	Special Revenue Fund	Capital Projects Fund	Enterprise Funds	Agency Funds	Expendable Trust Funds	Nonexpendable Trust Funds		
Fund Equity:									
Fund Balances:									
Unreserved	\$ 655,265	\$ 376,798	\$ 5,902,999			\$ 189,984	\$ 41,650	\$ 655,265	
Reserved								6,409,761	
Restricted								41,650	
Retained Earnings:				\$ 16,552				16,552	
Undesignated				355,894				355,894	
Designated				372,416				41,650	
Total Fund Equity	<u>655,265</u>	<u>376,798</u>	<u>5,902,999</u>	<u>372,416</u>	<u>-</u>	<u>189,984</u>	<u>41,650</u>	<u>7,539,112</u>	
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,122,053</u>	<u>\$ 521,935</u>	<u>\$ 5,902,999</u>	<u>\$ 478,501</u>	<u>\$ 41,943</u>	<u>\$ 232,740</u>	<u>\$ 41,650</u>	<u>\$ 8,341,821</u>	

The accompanying notes are an integral part of these financial statements

Springfield School District  
 Reconciliation of the Balance Sheet to the Statement of Net Assets  
 Governmental Funds  
 June 30, 2009

Fund Balances – total governmental funds	\$ 6,935,062
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 governmental funds:	
Governmental capital assets	34,912,824
Less accumulated depreciation	(10,791,583)
Bonds payable and contractual obligations have not been included in the governmental fund financial statements.	
Bonds Payable	(25,000,000)
Accrued liabilities have not been reflected in the governmental fund financial statements:	
Vested Vacation Payable	(61,016)
Retirement Incentive Payable	<u>(297,062)</u>
Net Assets of Governmental Activities	<u>\$ 5,698,225</u>

Springfield School District  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 All Governmental Fund Types and Expendable Trust Funds - Fund Base  
 For The Year Ended June 30, 2009

EXHIBIT IV

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General Fund	Special Revenue Fund	Capital Project Fund	Expendable Trust Funds	
<b>REVENUES:</b>					
Tuition	\$ 852,234				\$ 852,234
Special Education	73,900				73,900
Student Activities	2,500				2,500
Investment Income	39,952		\$ 205,509	\$ 1,525	246,986
Rentals	27,840				27,840
Donations			42,600	103,867	146,467
Services to Other LEAs	381,468				381,468
Refunds & Reimbursements	53,108				53,108
Administrative Fees	259				259
Miscellaneous	8,061				8,061
Private/Local		\$ 326,572	28,200	61,749	416,521
State	19,420,032	163,708	101,637		19,685,377
Federal	-	1,410,607	-	-	1,410,607
<b>TOTAL REVENUES</b>	<b>20,859,354</b>	<b>1,900,887</b>	<b>377,946</b>	<b>167,141</b>	<b>23,305,328</b>
<b>EXPENDITURES:</b>					
Direct Services	12,423,295	1,342,312		15,910	13,781,517
Support Services:					
Students	1,621,079	490,607		46,262	2,157,948
Instructional Staff	1,002,172	55,531		1,500	1,059,203
General Administration	358,239	76,715		4,720	439,674
Area Administration	1,481,160	15,731			1,496,891
Fiscal Services	384,545	8,700		3,800	397,045
Operation & Maintenance of Building	2,661,088	997			2,662,085
Transportation	671,042	2,695		301	674,038
Central Support Services	83,573	7,000		5,689	96,262
Other Support Services	22,320				22,320
Construction Services			11,940,441		11,940,441
Other Outlays	71,260	311	-	25,151	96,722
<b>TOTAL EXPENDITURES</b>	<b>20,779,773</b>	<b>2,000,599</b>	<b>11,940,441</b>	<b>103,333</b>	<b>34,824,146</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>79,581</b>	<b>(99,712)</b>	<b>(11,562,495)</b>	<b>63,808</b>	<b>(11,518,818)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Bond Proceeds			5,000,000		5,000,000
Transfers In		463,086	514,000	1,674	978,760
Transfers Out	(561,300)	(463,086)	-	-	(1,024,386)

The accompanying notes are an integral part of these financial statements

EXHIBIT IV

Springfield School District  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 All Governmental Fund Types and Expendable Trust Funds - Fund Base  
 For The Year Ended June 30, 2009

	Governmental Fund Types			Fiduciary	Totals (Memorandum Only)
	General Fund	Special Revenue Fund	Capital Project Fund	Fund Type Expendable Trust Funds	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (481,719)	\$ (99,712)	\$ (6,048,495)	\$ 65,462	\$ (6,564,444)
FUND BALANCE, JULY 1, 2008	1,104,233	476,510	11,951,494	124,502	13,656,739
Prior Period Adjustment	32,751	-	-	-	32,751
FUND BALANCE, JUNE 30, 2009	<u>\$ 655,265</u>	<u>\$ 376,798</u>	<u>\$ 5,902,999</u>	<u>\$ 189,964</u>	<u>\$ 7,125,046</u>

The accompanying notes are an integral part of these financial statements

Springfield School District  
 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, 2009

Net Changes in fund Balances – total governmental funds \$ (6,597,175)

Amount reported for governmental activities in the Statement of  
 Activities are different because:

Governmental funds report capital outlays as expenditures. However,  
 in the Statement of Activities, the cost of those assets is  
 depreciated over their estimated useful lives:

Expenditures for capital assets	11,741,038
Less current year depreciation	(298,463)

Bond proceeds provide current financial resources to governmental  
 funds, but issuing debt increases long-term liabilities in the  
 statement of Net Assets. Repayment of bond principal is an  
 expenditure in the governmental funds, but the repayment  
 reduces long-term liabilities in the Statement of Net Assets.

Bond proceeds	(5,000,000)
Repayment of bonds	0

Expense reported in the Statement of Activities does not require  
 the use of current financial resources and is therefore not  
 reported as expenditures in governmental funds:

Vested Vacation Payable Change	(9,808)
--------------------------------	---------

Current year payments on liabilities for the voluntary exit program  
 (early retirement, etc.) are reported as expenditures in  
 Governmental fund financial statements and as a reduction  
 in debt in the government-wide financial statements.

147,735

Current year granting of voluntary exit programs (early retirements, etc.)  
 are not reported as expenditures in governmental fund  
 financial statements and are reported as an expense and debt  
 in the government-wide financial statements .

(58,000)

Change in Net Assets of Governmental Funds \$ (74,673)

Springfield School District  
 Combined Statement of Revenues, Expenses,  
 and Changes in Fund Equity  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For The Year Ended June 30, 2009

EXHIBIT V  
 (page 1 of 2)

	Proprietary Fund Type	Nonexpendable Trust Funds	Totals
<b>Operating Revenues:</b>			
Sales	\$ 262,663		\$ 262,663
Fees	342,850		342,850
Athletic Gate Receipts	14,233		14,233
Tuitions	1,623,068		1,623,068
Summer School Tuition	15,000		15,000
Other	<u>48,488</u>	<u>-</u>	<u>48,488</u>
Total Operating Revenues	<u>2,306,302</u>	<u>\$ -</u>	<u>2,306,302</u>
<b>Operating Expenses:</b>			
Salaries and Benefits	1,700,808		1,700,808
Professional Services	423,499		423,499
Property Services	38,100		38,100
Contracted Services	73,481		73,481
Food and Supplies	393,615		393,615
Equipment	35,737		35,737
Depreciation	2,778		2,778
Other	<u>1,539</u>	<u>-</u>	<u>1,539</u>
Total Operating Expenses	<u>2,669,557</u>	<u>-</u>	<u>2,669,557</u>
Operating Income (Loss)	<u>(363,255)</u>	<u>-</u>	<u>(363,255)</u>
<b>Non-Operating Revenue (Loss):</b>			
Investment Income	2,083	1,673	3,756
Donations	1,700		1,700
Private Sources:			
Microsoft Settlement	14,253		14,253
State Sources:			
Restricted Grants:			
Lunch Match	3,879		3,879
Child Nutrition Breakfast	920		920
Child Nutrition Other	1,998		1,998
Federal Sources:			
Restricted Grants:			
School Breakfast Program	56,429		56,429
School Lunch Program	236,760		236,760
Commodities	<u>36,906</u>	<u>-</u>	<u>36,906</u>
Total Non-Operating Revenues	<u>354,928</u>	<u>1,673</u>	<u>356,601</u>

The accompanying notes are an integral part of these financial statements

Springfield School District  
 Combined Statement of Revenues, Expenses,  
 and Changes in Fund Equity  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For The Year Ended June 30, 2009

EXHIBIT V  
 (page 2 of 2)

	Proprietary Fund Type	Nonexpendable Trust Funds	Totals
Income (Loss) Before Transfers	\$ (8,327)	\$ 1,673	\$ (6,654)
Operating Transfers In (Out)	<u>40,000</u>	<u>(1,673)</u>	<u>38,327</u>
Net Income (Loss)	31,673	-	31,673
 Fund Equity, July 1, 2008	 <u>340,743</u>	 <u>41,650</u>	 <u>382,393</u>
 Fund Equity, June 30, 2009	 <u>\$ 372,416</u>	 <u>\$ 41,650</u>	 <u>\$ 414,066</u>

The accompanying notes are an integral part of these financial statements

Springfield School District  
 Combined Statement of Cash Flows  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For The Year Ended June 30, 2009

EXHIBIT VI  
 (page 1 of 2)

	Proprietary Fund	Nonexpendable Trust Funds	Totals
<b>Cash Flows From Operating Activities:</b>			
Received From Customers	\$ 2,303,323		\$ 2,303,323
Payments to Employees and Fringe Benefits	(1,697,328)		(1,697,328)
Payments to Vendors and Suppliers	<u>(1,027,812)</u>	-	<u>(1,027,812)</u>
Net Cash Used By Operating Activities	<u>(421,817)</u>	<u>\$ -</u>	<u>(421,817)</u>
<b>Cash Flows From Noncapital Financing Activities:</b>			
State Aid Received	363,478		363,478
Support From Private Sources	15,953		15,953
Support of Other Funds	<u>40,000</u>	<u>(1,673)</u>	<u>38,327</u>
Net Cash Used By Noncapital Financing Activities	<u>419,431</u>	<u>(1,673)</u>	<u>417,758</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Purchase of Fixed Assets	<u>(17,323)</u>	-	<u>(17,323)</u>
Net Cash Used By Capital and Related Financing Activities	<u>(17,323)</u>	<u>-</u>	<u>(17,323)</u>
<b>Cash Flows From Investing Activities:</b>			
Investment Income	<u>2,083</u>	<u>1,673</u>	<u>3,756</u>
Net Cash Provided By Investing Activities	<u>2,083</u>	<u>1,673</u>	<u>3,756</u>
Net Increase (Decrease) in Cash	(17,426)	-	(17,426)
Cash, July 1, 2008	<u>341,558</u>	<u>-</u>	<u>341,558</u>
Cash, June 30, 2009	<u>\$ 324,132</u>	<u>\$ -</u>	<u>\$ 324,132</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Used By Operating Activities:</b>			
<b>Cash Provided From Operating Activities:</b>			
Operating Income (Loss)	\$ (363,255)	\$ -	\$ (363,255)
<b>Adjustments to Reconcile Net Income to Cash Provided (Used) By Operating Activities:</b>			
Depreciation	2,778		2,778
(Increase) Decrease in Accts Receivable - Other	(928)		(928)

The accompanying notes are an integral part of these financial statements

Springfield School District  
 Combined Statement of Cash Flows  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For The Year Ended June 30, 2009

EXHIBIT VI  
 (page 2 of 2)

	Proprietary Fund	Nonexpendable Trust Funds	Totals
(Increase) Decrease in Inventory	\$ (977)		\$ (977)
Increase (Decrease) in Cash Overdraft	(25,034)		(25,034)
Increase (Decrease) in Accounts Payable	(36,092)		(36,092)
Increase (Decrease) in Accrued Expenses	3,480		3,480
Increase (Decrease) in Deposits Payable	(1,916)		(1,916)
Increase (Decrease) in Deferred Revenue	327	-	327
Total Adjustments	<u>(58,362)</u>	<u>-</u>	<u>(58,362)</u>
Net Cash Provided (Used) By Operating Activities	<u>\$ (421,617)</u>	<u>\$ -</u>	<u>\$ (421,617)</u>

The accompanying notes are an integral part of these financial statements

Springfield School District  
Notes to Financial Statements  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Springfield School District ("School District") is organized as a public educational district under the applicable laws and regulations of the State of Vermont. It is governed by a Board of School Directors elected by registered voters of the District to provide public education to the residents. Except where noted, the accounting policies conform to generally accepted accounting principles, as applicable to governmental units.

The School District prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources identified in the Statement on Auditing Standards No. 69 of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriated version of the Vermont Department of Education's Handbook for Financial Accounting of Vermont School Systems (The Handbook).

**Reporting Entity:**

The schoolboard is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, School District is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14. There are no component units included within the reporting entity.

**Government-Wide and Fund Financial Statements:**

The statement of net assets and the statement of activities are government-wide financial statements. They report information on all of the Springfield School District's non-fiduciary activities with most of the Interfund activities removed. *Governmental Activities* include programs supported primarily by Taxes (collected by the Town on behalf of the State), State funds, grants and other intergovernmental revenues.

The statement of activities demonstrates how other people or entities that participate in programs the School District operates have shared in the payment of the direct costs. The "charges for Services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the School District. The "grants and contributions" column includes amounts paid by organizations outside the School District to help meet the operational or capital requirements of a given function. If a revenue is not a program revenue, it is a general revenue used to support all of the School District's functions. Taxes are always general revenues.

Interfund activities between governmental funds and proprietary funds appear as due to/due from on the governmental fund balance sheet and proprietary fund statement of net assets and as other

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

resources and other uses on the governmental fund statement of revenues, expenditures and changes in fund balance and on the proprietary fund statement of revenues, expenses and changes in fund net assets. All Interfund transactions between governmental funds and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide statement of activities.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories – governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for School District operations, they are not included in the government-wide statements. The School District considers some governmental funds major and reports their financial condition and results of operations in a separate column. The major funds are:

Governmental Fund Types:

- General Fund – The general fund is the School District’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds – The School District accounts for resources restricted to, or designated for, specific purposes by the School District or a grantor in a special revenue fund. Most federal and some State financial assistance is accounted for in a Special Revenue Fund and sometimes unused balances must be returned to the grantor at the close of specified project periods.
- Capital Project Fund – The proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund.
- Debt Service Fund – The School District accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund.

Proprietary Fund Types:

Proprietary Fund – The Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues result from providing goods and services in connection with a proprietary fund’s principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are nonoperating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor and direct overhead. Other expenses are nonoperating.

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fiduciary Funds (Private Purpose Trust and Agency Funds):**

Agency Funds and Trust Funds – The Agency and Trust Funds are used to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other funds and/or governmental units.

- Agency funds are custodial in nature and do not involve measurements of results of operations.
- The Expendable Private Purpose Trust Funds (fiduciary funds) account for assets where both principal and interest may be expended. These are accounted for in essentially the same manner as Governmental Fund Types, using the same measurement focus and basis of accounting. The Nonexpendable Private Purpose Trust Funds account for assets of which the principal may not be expended but must be retained.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation:**

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, as do the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases (revenues and other financing sources) and decreases (expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become available and measurable and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The School District considers all revenues available if they are collectible within 60 days after year end.

Revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the School District to refund all or part of the unused amount.

The Proprietary Fund Types and Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. The School District applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless these pronouncements conflict or contradict GASB pronouncements. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the fund Statement of Net Assets. The fund equity is segregated into invested in capital assets net of related debt, restricted net assets, and unrestricted net assets.

Other Accounting Policies:

Cash and Cash Equivalents:

For purposes of the statement of cash flows for proprietary and similar fund-types, the School District considers highly liquid investments to be cash equivalents if they have a maturity of six months or less when purchased.

Interfund Receivables and Payables:

Activities between funds that are representative of lending or borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". All other outstanding balances between funds are also reported as "due to/from other funds".

Investments:

Investments are reported at fair value unless a legal contract exists which guarantees a higher value.

Accounts Receivable:

The accounts receivable balances at year end are from governmental entities, except in the

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

proprietary funds which may have some receivables from individuals, and no allowance for doubtful accounts is considered necessary.

**Inventory:**

Inventories consist of expendable items held for consumption. They are valued at cost on a first-in, first-out basis. In the governmental funds, the cost of inventories is recorded as an expenditure when individual items are purchased. Reported inventories are equally offset by a fund balance reserve to indicate that they do not constitute "available spendable resources" even though they are a component of net current assets.

**Capital Assets:**

Capital assets, which include land, buildings, furniture, and equipment, are reported in the applicable governmental activities column in the governmental wide financial statements. Capital assets are defined by the School District as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. 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. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Land Improvements, buildings, furniture and equipments of the School District are depreciated using the straight line method over the estimated useful lives with a full year of depreciation taken in the year acquired and none taken in the year of disposal.

**Long-term Debt:**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. The face amount of debt issued is reported as other financing sources.

**Budgets:**

The School District is required by state law to adopt a budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP"). The operating budget is prepared by the School District's administration with direction from the School Board and assistance from the Superintendent and Business Manager of the School District and approved by the Springfield School District School Board at a properly warned meeting for presentation to the voters. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved by School District Voters at a properly warned annual meeting. The

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

voters vote on the total expense amount and not on the individual line items presented in these financial statements.

**Encumbrances:**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Fund. Encumbrances are not liabilities and, therefore, should not be recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District has elected to treat its encumbrances as liabilities for budgetary control purposes.

**Net Assets and Fund Balance:**

**Government-Wide Financial Statements:**

When the School District incurs an expense for which it may use either restricted or unrestricted net assets, it uses restricted net assets first unless unrestricted net assets will have to be returned because they were not used. Net assets on the Statement of Net Assets include the following:

**Investment in Capital Assets, net of Related Debt** – The component of net assets reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of these capital assets.

**Restricted for Other Purposes** – The component of net assets that reports the amount of revenue from a federal, state, or other program in excess of expenditures. These funds are restricted for use of the related federal, state or other program.

**Restricted for Capital Projects** – The component of net assets that reports the amount of revenue from bond proceeds, grants, and special assessments in excess of expenditures. These funds are restricted for the construction or acquisition of capital assets.

**Unrestricted** – The difference between the assets and liabilities that is not reported in net Assets Invested in Capital Assets, net of Related Debt, Net Assets Restricted for Other Purposes, or Net Assets Restricted for Capital Projects.

**Fund Based Financial Statements:**

In the fund financial statements, governmental funds report fund balances as either a reserved fund balance or an unreserved fund balance.

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Reserved Fund Balance – That portion of fund balance which is not available for appropriation or which has been legally segregated for a specific purpose.

Unreserved Fund Balance – Composed of designated and undesignated portions. The undesignated portion of the unreserved fund balance represents that portion of fund balance that is available for budgeting in future periods.

**Function and Object Codes:**

Function and object codes refer to the account code structure prescribed by the Vermont Department of Education. The Vermont Department of Education requires School District to use these codes in order to insure accuracy in building and maintaining a statewide database for policy development and funding plans.

**Memorandum Only Columns:**

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - CASH AND REPURCHASE AGREEMENTS**

Cash deposits with financial institutions at June 30th amounted to \$8,042,262. As major revenues are received during the year bank deposits may temporarily exceed insured limits.

The cash deposits held at financial institutions and cash on hand can be categorized according to four levels of risk.

These four levels of risk are as follows:

- Category 1 Deposits which are insured or collateralized with securities held by the School District or by its agent in the School District's name. (repurchase agreements)
- Category 2 Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the Bank's name.
- Category 3 Private commercial insurance protection or letter of credit for funds in excess of FDIC limits.
- Category 4 Deposits which are not collateralized or insured. (includes cash on hand)

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 2 - CASH AND REPURCHASE AGREEMENTS (CONTINUED)**

The School District uses collateralization agreements to protect deposits not otherwise insured by the FDIC and/or SIPC.

Balances held in each area are as follows:

	Carrying Amount	Bank Balance
- Insured (FDIC) and/or (SIPC)	\$ 303,202	\$ 310,233
- Category 1	0	0
- Category 2	7,738,285	9,207,822
- Category 3	0	0
- Category 4	775	0
Total deposits	<u>\$8,042,262</u>	<u>\$9,518,055</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured and not collateralized cash could have been much higher than at year end.

Collateralization agreements of \$9,207,822 are securities held by the bank's trust department or agent in the bank's name. Securities consist of municipal bonds, U.S. Government obligations and U.S. Government Agency Bonds.

**NOTE 3 – INVESTMENTS**

The School District invests its assets in various entities and/or debt instruments as described below. As noted some are insured by the SIPC (Securities Investor Protections Corporation). If the broker-dealer fails, the SIPC provides protection for customer accounts by returning securities registered in the name of the investor, distributing all remaining customer assets on a pro rata basis, and providing SIPC funds for all remaining claims of each customer up to a maximum of \$500,000, including up to \$100,000 on claims for cash.

Investments of the balance sheets of the School District are stated at cost plus applicable accrued interest. Market values include applicable accrued interest.

	Cost	Market Value
Securities held by School District registered to School District uninsured by SIPC	\$ 0	\$ 0

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 3 – INVESTMENTS (CONTINUED)**

	Cost	Market Value
Insured (SIPC) and registered held by dealer/broker in School District's name		
Mutual Funds	Unknown	\$7,702
Uninsured, registered held by dealer/broker in School District's name	0	0
Insured (SIPC) unregistered held by dealer/broker	0	0
Uninsured, unregistered held by dealer/broker	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b><u>Unknown</u></b>	<b><u>\$7,702</u></b>

**NOTE 4 - INTERFUND RECEIVABLES**

In compliance with GASB 1300.109 School District does not maintain separate bank accounts for each fund, unless it is required by law, or grant agreement. The composition of amounts due to and from other funds as of June 30, 2009 is as follows:

Fund Financial Statements:	Payable Fund	Amount
Receivable Fund		
Enterprise Fund:	Enterprise Fund:	
Other Enterprises	Food Program	\$ 65,387
Non-expendable Trust Funds:	Expendable Trust Funds:	
Gerry Hubert	Expendable Trusts	11,650
Honuca Yesman	Expendable Trusts	10,000
Grant Scholarship	Expendable Trusts	<u>20,000</u>
	Total	<u>\$107,037</u>

**NOTE 5 – CAPITAL ASSETS**

Capital activity for the School District for the year ended June 30, 2009 was as follows:

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 5 – CAPITAL ASSETS (CONTINUED)**

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets not being depr.				
Construction in Progress	\$10,118,076	\$11,612,161	\$ 0	\$21,730,237
Total capital assets not being depreciated	<u>1,361,598</u>	<u>8,756,478</u>	<u>0</u>	<u>21,730,237</u>
Other Capital Assets:				
Land Improvements	335,074	0	0	335,074
Buildings	10,443,500	0	0	10,443,500
Building Improvements	671,960	0	0	671,960
Furniture and Equipment	1,472,859	128,877	0	1,601,736
Vehicles	<u>98,758</u>	<u>0</u>	<u>0</u>	<u>98,758</u>
Total other capital assets at historical costs	<u>13,022,151</u>	<u>128,877</u>	<u>0</u>	<u>13,151,028</u>
Less accumulated depreciation:				
Land Improvements	198,056	19,234	0	217,290
Buildings	9,142,255	130,790	0	9,273,045
Building Improvements	68,924	24,751	0	93,675
Furniture and Equipment	1,000,640	114,520	0	1,115,160
Vehicles	<u>51,686</u>	<u>9,168</u>	<u>0</u>	<u>60,854</u>
Total accum. depr.	<u>10,461,561</u>	<u>298,463</u>	<u>0</u>	<u>10,760,024</u>
Other Capital Assets, Net	<u>2,560,590</u>	<u>(169,586)</u>	<u>0</u>	<u>2,391,004</u>
Governmental activities Capital Assets, Net	<u>\$ 3,968,876</u>	<u>\$ 8,728,920</u>	<u>\$ 0</u>	<u>\$24,121,241</u>
Business-type activities:				
Furniture and Equipment	\$ 333,255	\$ 17,323	\$ 0	\$ 350,578
Less accum. Depr.	<u>309,336</u>	<u>2,778</u>	<u>0</u>	<u>312,114</u>
Business-type activities Capital Assets, Net	<u>\$ 23,919</u>	<u>\$ 14,545</u>	<u>\$ 0</u>	<u>\$ 38,464</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Direct Services	\$197,453

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 5 - CAPITAL ASSETS (CONTINUED)**

Support Services:	
Students	\$ 3,853
Instructional Staff	26,253
General Administration	0
Area Administration	7,663
Fiscal Services	0
Operation and Maintenance of Plant	63,241
Transportation	0
Other Support Services	<u>0</u>
Total governmental activities depreciation expense	<u>\$298,463</u>

**NOTE 6 - ACCRUED VACATION & LEAVE TIME**

Accrued vacation and leave time represent vested time earned by employees but not used. If the employee were to leave, this accrued time must be paid. Therefore, it is a liability to the School District at June 30, 2009. Teachers do not receive paid vacations, and are paid only for the number of days they are required to work each year. Administrative and maintenance personnel are granted vacation leave in varying amounts. The School District has a liability for unused vacation that was allowed to be carried forward. No liability is shown in the fund based financial statement. The liability is reported in the Statement of Financial Position as an accrued liability. The amount accrued at year end was \$61,016. Vacation pay is charged to operations when taken by the employee of the School District.

**NOTE 7 - DEFERRED REVENUE**

The deferred revenues reported at year end are summarized as following:

Federal funds	\$136,501
State funds	1,163
Other funds	<u>90,260</u>
Total deferred revenues	<u>\$227,924</u>

**NOTE 8 - SICK LEAVE**

It is the School District's policy to permit employees to accumulate earned but unused sick pay benefits. Such leave benefits do not vest under the School District's policy, accordingly benefits must be used during employment. Since the employees' accumulating rights to receive compensation for future absences are contingent upon the absences being caused by future

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 8 - SICK LEAVE (CONTINUED)**

illnesses and such amounts cannot be reasonably estimated, a liability for unused sick leave is not recorded in the financial statements.

Teaching staff earn 15 sick days per year, and may accumulate a maximum of 135 days. Calendar year non-teaching staff earns 12 sick days per year, and may accumulate a maximum of 50 days.

Teachers and administrative staff may accumulate absence days to 135, but no more than 120 of these days may be carried from one year to another. At year-end any accumulated days in excess of 120 will be dropped from the accumulation and the teachers and administrators will be compensated for those excess days as follows:

Teachers:

First five days	\$10 per day
Second five days	\$15 per day
Third five days	\$20 per day

The liability to the School District at June 30, 2009 for this sick leave buyout was \$4,718.

Upon retirement, teachers with 30 years of service and age 62 in the District will be compensated for all accumulated absence days at the rate of \$10.00 per day. Administrators shall receive \$25 per day for each accumulated sick day upon retirement. Five teachers and one administrator retired with a liability to the district of \$8,065. If all the teachers who are eligible took advantage of this buyout, the contingent liability to the District would be \$30,148.

Upon retirement, support staff with fifteen years of service in the District will be compensated for all accumulated sick leave days at \$20 per day. The liability to the District is \$33,980. If all of the support staff took advantage of this buyout, the contingent liability to the District would be approximately \$101,937.

Employees who work at least 20 hours per week with perfect attendance for the school year will be paid a \$100 bonus. Ten employees earned the bonus. Part-time employees will be pro-rated. The accrued liability related to this bonus totaled \$1,000.

**NOTE 9 - RETIREMENT INCENTIVES**

Any administrator or teacher age 62 or less who retires from the district and who has at least 20 years of seniority in the district, shall be eligible for a \$14,500 early retirement stipend. The

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 9 - RETIREMENT INCENTIVES (CONTINUED)**

stipend would be available in three equal annual installments available after July 1 of the year of retirement and the following two years. The teachers must make application on or before January 1 of the calendar year of retirement and must be at least age 62 on that same date.

The liability to the District for the teachers who have taken it is as follows:

For the year ending June 30, 2010	\$153,070
2011	124,660
2012	<u>19,332</u>
Total	<u>\$297,062</u>

The school board offered an early retirement incentive to support staff to provide and contribute to the cost of continued health care insurance for an employee who upon retirement has reached the age of 62 and has 20 years of service in the Springfield School District. This coverage would continue until the retiree reaches the age of 65 with the school district's contribution equal to 50% of the cost of single person's coverage. At June 30, 2009 the liability to the school district for this incentive is \$3,173.

**NOTE 10 - LONG-TERM DEBT**

The School District issues general obligation bonds and notes to finance the acquisition and construction of major capital facilities, renovations, and equipment purchases. General obligation bonds are direct obligations and pledge the full faith and credit of the issuing entity. These bonds are generally issued as 5 to 20-year serial bonds with equal amounts of principal maturing each year.

The following is a summary of general obligation bonds & notes:

	Balance		Balance	
	July 1, 2008	Borrowings	Retirements	June 30, 2009
Chittenden Bank, bond anticipation note payable, interest at 3.39% interest paid at maturity, principal of \$10,000,000 due on December 17 <sup>th</sup> , 2009 will be renewed each year until a bond is issued with the Vermont Municipal Bond Bank, originally borrowed				

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 10 - LONG-TERM DEBT (CONTINUED)**

	Balance July 1, 2008	Borrowings	Retirements	Balance June 30, 2009
\$10,000,000 on December 26, 2006 for major renovations to the schools.	\$10,000,000	\$ 0	\$ 0	\$10,000,000
Chittenden Bank, bond anticipation note payable, interest at 3.39% interest paid at maturity, principal of \$10,000,000 due on December 23 <sup>rd</sup> , 2008 will be renewed each year until a bond is issued with the Vermont Municipal Bond Bank. Originally borrowed \$10,000,000 on December 26, 2007 for major renovations to the schools.	10,000,000	0	0	10,000,000
Chittenden Bank, bond anticipation note payable, interest at 2.55% interest paid at maturity, principal of \$5,000,000 due on August 14 <sup>th</sup> 2009, will be renewed each year until a bond is issued with the Vermont Municipal Bond Bank, originally borrowed \$5,000,000 on May 20, 2009 for major renovations to the schools.	<u>0</u>	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>
Total Long-Term Debt	<u>\$20,000,000</u>	<u>\$5,000,000</u>	<u>\$ 0</u>	<u>\$25,000,000</u>

At June 30, 2009, the debt service schedule is not determinable as the bond anticipation notes and some additional amount will be converted into a municipal bond in 2009 or 2010. A bond for \$25,650,000 was issued on July 21, 2009 to replace the bond anticipation notes and it is reflected in the schedule below.

The annual debt service requirement to maturity for general obligation bonds and notes including interest are as follows:

	Principal	Interest	Total
During the year ended June 30, 2010	\$ 0	\$ 802,006	\$ 802,006
2011	1,285,000	922,425	2,207,425
2012	1,285,000	902,625	2,187,625
2013	1,285,000	880,191	2,165,191

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 10 - LONG-TERM DEBT (CONTINUED)**

	Principal	Interest	Total
During the year ended June 30, 2014	\$ 1,285,000	\$ 854,479	\$ 2,139,479
Thereafter	<u>20,510,000</u>	<u>7,364,754</u>	<u>27,874,754</u>
Totals	<u>\$25,650,000</u>	<u>\$11,726,480</u>	<u>\$37,376,480</u>

**NOTE 11 - RESERVED FUND BALANCES (Fund Financial Statements)**

Reserved fund balances represent amounts that must be used for specific purposes within that fund and cannot be spent otherwise without prior approval of funding source. Reservations at year end are for the following:

Special Revenue Funds:

Medicaid EPSDT	\$ 92,660
Medicaid IEP	<u>284,138</u>
Total	<u>\$ 376,798</u>

Capital Projects Fund:

Vehicle Reserve	\$ 47,079
Roofing Reserve	59,731
Other Projects	45,189
Capital Projects Reserve	32,211
Capital Project – 10 Yr. Plan	1,139,019
HDEC Facility Improvements	330,975
Bond Project	<u>4,248,795</u>
Total	<u>\$5,902,999</u>

Food Program:

Fixed Assets	\$ 38,464
Commodities	<u>5,110</u>
Total	<u>\$ 43,574</u>

Enterprise Fund:

Athletic Gate	\$ 6,303
Gateway – Sped. Collab.	106,929
ODP – Sped. Collaborative	124,767
ODP Student Activities	1,187
ODP Apartment Program	3,101

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

Enterprise Fund (continued):	
LEAP & Summer Daze	\$ 8,937
LEAP Snack Program	2,954
21 <sup>st</sup> Century Programs	43,706
Summer School - Riverside	13,978
Auditorium Lighting	<u>428</u>
Total	<u>\$ 312,290</u>

Trust Funds:	
Scholarships & Awards	<u>\$ 189,984</u>

**NOTE 12 – NET ASSETS RESTRICTED (Government-Wide Financial Statements)**

Restricted net asset balances represent amounts that must be used for specific purposes and cannot be spent otherwise without prior approval of the funding source. Restrictions at year end are for the following:

Net Assets Restricted For Capital Projects:	
Vehicle Reserve	\$ 47,079
Roofing Reserve	59,731
Other Projects	45,189
Capital Projects Reserve	32,211
Capital Project – 10 Yr. Plan	1,139,019
HDEC Facility Improvements	330,975
Bond Project	<u>4,248,795</u>
Total	<u>\$5,902,999</u>

Net Assets Restricted For Other Purposes:	
Medicaid EPSDT	\$ 92,660
Medicaid IEP	<u>284,138</u>
Total	<u>\$ 376,798</u>

**NOTE 13 – TRANSFERS IN THE FUND BASED FINANCIAL STATEMENTS**

The School District occasionally transfers funds to cover expenditures made in one fund for which the revenues are in another fund. The following transfers were made during the year.

Funds of \$514,000 were transferred from the General Fund to the Capital Project Fund for reserve funds.

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 13 – TRANSFERS IN THE FUND BASED FINANCIAL STATEMENTS  
(CONTINUED)**

Funds of \$463,086 were transferred from Special Revenue Fund – Title I to Special Revenue Fund – Schoolwide Program to pay for the direct service expenditures.

**NOTE 14 - PENSIONS**

**VERMONT TEACHERS' RETIREMENT SYSTEM**

All of the teachers employed by School District participate in the Vermont Teachers' Retirement System ("TRS"), a statewide multiple-employer public employee retirement system covering all teachers in local school districts within the State of Vermont. The Vermont State statutes provide the authority under which benefit provisions and the State's obligation to contribute are established.

Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary. TRS is a cost sharing public employee retirement system with one exception: all risks and costs are not shared by the School District but are the liability of the State of Vermont. TRS is funded through state and employee contributions and the School District has no legal obligation for paying benefits. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District's employees included in the teacher's retirement plan as required by Government Accounting Standards Board (GASB) Statement 24 to be 7.38% or approximately \$683,202.

Vesting occurs upon reaching five years of creditable service. Normal retirement requires the employee to be either 62 years of age or have 30 years of service. A member may receive a reduced benefit at age 55 with 10 or more years of service. A member that has 10 or more years of service and leaves teaching before age 55 is entitled to a vested retirement benefit payable at age 62 or a reduced amount at age 55.

Contributions by the employees are 3.54% of gross earnings and are withheld pre income tax by the School District. Such withholdings totaled \$327,321 during the year and were paid by the School District to the State of Vermont. The School District has no other liability under the plan. The School District's total payroll for all employees during the year was \$14,047,386, with \$9,257,479 of such amount related to employees covered by the retirement plan.

Additional information and ten-year historical trend information can be obtained from the separately issued Vermont State Teachers' Retirement System Comprehensive Annual Financial Report.

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 14 – PENSIONS (CONTINUED)**

**VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM**

Employees other than Teachers are eligible to participate in the Vermont Municipal Employees' Retirement System ("VMERS") providing they work more than 30 hours a week for the school year and for not less than a total of 1,040 hours. There are three levels of contributions and benefits in the System called Group A, Group B, Group C and Group D. The School District participates in Groups A and B. Normal retirement for Group A members is age 65 and the completion of 5 years of creditable service, or age 55 and completion of 35 years of creditable service. Normal retirement for Group B members is age 62 and the completion of 5 years of creditable service, or age 55 and completion of 30 years of creditable service. Normal retirement for Group C and D members is age 55 and the completion of 5 years of creditable service. A member may receive reduced benefits at age 55 if they have 5 years of service and have made contributions for at least 2.5 years.

The System is an actuarial reserve, joint-contributory program. Both the members and the School District make contributions to the fund according to the following schedule:

	Group A	Group B	Group C	Group D
Employees' Contributions (% of gross wages)	2.5%	4.5%	9.0%	11.0%
The School District's contributions (% of gross wages)	4.0%	5.0%	6.0%	9.0%

There is a defined contribution plan with a 5% withholding and a 5% match.

Employee contributions are withheld pre income tax by the School District and are remitted to the State of Vermont. Such withholdings totaled \$165,784 during the year. The School District contributed \$179,608 during the year. The School District's total payroll for all employees during the year was \$14,047,386, with \$3,757,724 of such amount related to employees covered by the Vermont Municipal Employees' Retirement System.

**NOTE 15 - RISK MANAGEMENT**

The School District is exposed to various risks of loss related to limited torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the School District carries commercial insurance. There have been no significant reductions in coverage from the prior year. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District.

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 15 - RISK MANAGEMENT (CONTINUED)**

To provide dental insurance to employees School District decided on July 1, 2002 to stop carrying commercial insurance due to its high cost and high yearly rate increases. School District began covering all claims settlements out of its General Fund resources. Claims expenditures are reported when paid. Claim liabilities are not reported. The losses do not include an estimate of claims that have been incurred but not reported. However, unpaid claims and claim estimates are included in the table below.

No expected future payments were discounted to a present value. No annuities or contracts were purchased to satisfy the claims.

Changes in the reported liability resulted in the following:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
6/30/01	\$ 0	\$188,144	\$161,375	\$26,769
6/30/02	26,769	200,087	212,434	14,422
6/30/03	14,422	213,338	216,582	11,178
6/30/04	11,178	199,479	200,454	10,203
6/30/05	10,203	236,979	237,041	10,141
6/30/06	10,141	225,615	228,879	6,877
6/30/07	6,877	248,411	255,288	0
6/30/08	0	253,168	246,025	7,143
6/30/09	7,143	258,551	258,349	7,345

In addition, Springfield School District is a member of Vermont School Boards Association (Association). The Association has set up two insurance Trust; Vermont School Board Insurance Trust, Inc. (VSBIT) for Workers Compensation, Multi-Line Intermunicipal School Program, and Unemployment Compensation Program, and the Vermont Education Health Initiative (VEHI) for Medical Benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts. The Trusts are not licensed insurance carriers and members are not protected by the Vermont Insurance Guaranty Association.

To provide insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 15 - RISK MANAGEMENT (CONTINUED)**

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.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and to provide excess reinsurance protection. Contributions are based on payroll expense and the previous two year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each members assessed their proportionate share of the deficit.

To provide worker's compensation coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs and workers compensation coverage. Contributions are based upon formulas applied to payroll expense. At the end of the coverage period, the members will be assessed or refunded any difference between estimated contributions and actual expenses.

Multi-Line Intermunicipal School Program provides coverage for Property; Inland Marine and Boiler & Machinery; Crime; Commercial General Liability; Automobile/Garagekeepers; and Educators legal Liability. Annual contributions are based upon appropriate rates applicable to each Member; such rates are set based on recommendations of a qualified actuary, plus a proportionate share of all operational and administrative cost including excess reinsurance premiums incurred by the trust. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each members assessed their proportionate share of the deficit.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset 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.

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 16 - OPERATING LEASES**

On December 17, 2004 Springfield School District amended a lease agreement with Imagistics for the lease of several copies. The total amount due is \$211,305, to be paid in monthly installments of \$4,402.18 over 4 years. The following is a schedule of future minimum lease payments under this lease.

During the year ended June 30, 2010	\$26,407
Thereafter	<u>0</u>
Total	<u>\$26,407</u>

Total lease payments made this year were \$52,826.

On July 1, 2008 the School District entered into a lease agreement with Diane Baird for lease of space used for the EEE program. The lease is for one year expiring on June 30, 2009 with an option to renew. It has been renewed for one year. The liability to the District for fiscal year ending June 30, 2010 is \$8,700.

On July 1, 2008 the School District entered into a lease agreement with Southview Housing, LP for lease of space used for the High School. The lease is for one year expiring on June 30, 2009 with an option to renew. It has been renewed for one year. The liability to the District for fiscal year ending June 30, 2010 is \$5,280.

**NOTE 17 - COMMITMENTS**

On June 16, 2009 the School District extended an agreement with First Student for contracted bus transportation services through June 30, 2010. The contract calls for various costs for different routes, field trips, and activities. The minimum projected annual cost to the School District for the year ending June 30, 2010 is \$378,914.

On August 3, 2005 the School District entered into an agreement with Café Services to operate, administrate, and manage the food service operation for the school year 2006-2007 and with options through 2011. The option was exercised for 2009-2010. Café Services will be paid for its cost plus an administrative fee and a management fee.

The School District participates in various state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School District has not complied with the rules and regulations governing the grants, refunds

Springfield School District  
Notes to Financial Statements (continued)  
For The Year Ended June 30, 2009

**NOTE 17 – COMMITMENTS (CONTINUED)**

of any money recovered may be required and the collectibility of any related receivable at June 30, 2008 may be impaired. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

**NOTE 18 - CONTINGENCY**

Annually, before November 1st, the Commissioner of the Vermont Department of Education notifies each school of its net cost per elementary and/or secondary pupil for the previous school year.

If the School District received tuition students from other Vermont School Districts it must determine whether it overcharged the sending District. If it did, it must provide the overcharged District with a credit against current tuition or refund the overcharged amount.

SPRINGFIELD SCHOOL DISTRICT  
 FY11 PROPOSED BUDGET  
 Enrollment Projections  
 10/01/09

Grade Level	FY09 Actual	FY10 Projected	FY10 Actual	FY11 Projected	Change
K	104	107	101	96	
1	105	102	108	99	
2	90	107	104	109	
3	95	90	91	105	
4	94	94	95	91	
5	108	99	94	98	
<b>TOTAL K-5</b>	<b>596</b>	<b>599</b>	<b>593</b>	<b>598</b>	5
6	97	108	111	95	
7	112	100	103	116	
8	100	118	112	106	
<b>TOTAL 6-8</b>	<b>309</b>	<b>326</b>	<b>326</b>	<b>317</b>	-9
9	145	132	141	148	
10	115	137	119	129	
11	136	103	117	110	
12	85	117	115	98	
<b>TOTAL 9-12</b>	<b>481</b>	<b>489</b>	<b>492</b>	<b>485</b>	-7
<b>TOTAL K-12</b>	<b>1386</b>	<b>1414</b>	<b>1411</b>	<b>1400</b>	-11
PreSchool			50	70	20
Gateway (K-12)			32	32	0
ODP (9-12)			48	48	0
Other (9-12)			5	1	-4
<b>GRAND TOTAL</b>			<b>1546</b>	<b>1551</b>	5

**Springfield School District  
FY11 Proposed Budget Summary  
1/25/10**

BUILDING or DEPARTMENT	FY10 CURRENT	FY11 REQUESTED	DOLLAR CHANGE	%AGE CHANGE
K-5	\$4,369,125	\$4,439,428	\$70,303	1.6%
Riverside	\$2,530,633	\$2,641,580	\$110,947	4.4%
High School	\$4,525,449	\$4,467,030	-\$58,419	-1.3%
Special Education	\$4,304,295	\$4,282,025	-\$22,270	-0.5%
Buildings & Grounds	\$2,481,003	\$2,472,168	-\$8,835	-0.4%
Capital Plan	\$432,700	\$176,800	-\$255,900	-59.1%
Central Offices	\$1,012,835	\$1,031,667	\$18,832	1.9%
Other	\$1,023,822	\$1,114,427	\$90,605	8.8%
RVTC Obligation	\$613,745	\$652,377	\$38,632	6.3%
<b>OPERATING BUDGET</b>	<b>\$21,293,607</b>	<b>\$21,277,502</b>	<b>-\$16,105</b>	<b>-0.1%</b>
Grants**	\$2,405,287	\$2,482,393	\$77,106	3.2%
Debt Service	\$1,462,491	\$2,333,003	\$870,512	59.5%
<b>GRAND TOTAL</b>	<b>\$25,161,385</b>	<b>\$26,092,898</b>	<b>\$931,513</b>	<b>3.7%</b>
ACT 82 VOTES (est.)				
First Article		\$25,440,521		
Second Article		\$0		
RVTC Obligation		\$652,377		
TOTAL		\$26,092,898		

\*\* Includes ARRA grants received but not anticipated at the time of the FY10 budget vote.

**ESTIMATED REVENUES**  
**FY11 Proposed Budget**  
**1/25/10**

	A	B	C	D	E	F	G
1	Revenue Source	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	Difference	
2		FY08	FY09	FY10	FY11		
3	TOTAL BUDGET (inc. RVTC obligation)	\$22,517,573	\$23,483,004	\$25,161,385	\$26,092,898	3.7%	
4	LESS OTHER REVENUES						
5	State Aid - Special Education	\$2,345,675	\$2,281,334	\$2,338,991	\$2,364,920	\$25,929	
6	State Aid - Pupil Transportation	\$135,659	\$150,188	\$164,977	\$159,320	-\$5,657	
7	State Reimbursements - Driver Ed.	\$6,662	\$9,031	\$7,000	\$9,000	\$2,000	
8	State and Federal Grants	\$1,812,647	\$1,925,463	\$2,405,287	\$2,482,393	\$77,106	
9	Tuitions (K-12)	\$989,874	\$843,416	\$869,565	\$806,528	-\$63,037	
10	Tuitions (Special Education)	\$93,800	\$73,900	\$75,000	\$75,000	\$0	
11	Interest Income	\$116,600	\$39,952	\$75,000	\$15,000	-\$60,000	
12	Rentals	\$28,071	\$27,840	\$28,000	\$28,000	\$0	
13	Athletic Gate Receipts	\$2,500	\$2,500	\$2,500	\$2,500	\$0	
14	Criminal Justice Academy Reimbursement	\$8,393	\$8,818	\$4,565	\$0	-\$4,565	
15	Revenues from RVTC	\$308,362	\$303,965	\$296,750	\$327,325	\$30,575	
16	Revenues from HDEC	\$69,915	\$77,503	\$81,920	\$81,684	-\$236	
17	Miscellaneous Revenues	\$19,076	\$68,258	\$20,000	\$20,000	\$0	
18	Capital Fund Balance (FY04-7 Projects)	\$0	\$0	\$349,893	\$0	-\$349,893	
19	Prior Year Surplus (SSD)	\$213,561	\$216,153	\$524,190	\$131,075	-\$393,115	
20	TOTAL OTHER REVENUES	\$6,150,795	\$6,028,321	\$7,243,638	\$6,502,745	-\$740,893	
21							
22	RVTC State Aid Flow Thru	\$450,574	\$433,723	\$419,965	\$406,808	-\$13,157	
23	Education Spending Revenue	\$15,729,283	\$16,398,673	\$17,497,782	\$19,183,345	\$1,685,563	
24	TOTAL	\$16,179,857	\$16,832,396	\$17,917,747	\$19,590,153	\$1,672,406	
25							
26	Estimated Equalized Pupils	1,344.71	1,386.23	1387.21	1399.35	0.9%	
27	Education Spending Per Pupil	\$12,032	\$12,143	\$12,916	\$13,999	8.4%	
28	Common Level of Appraisal	114.16%	107.56%	101.97%	100.43%	-1.5%	
29							
30	Estimated Residential School Tax Rate*	\$1.1854	\$1.1963	1.275	\$1.4390	12.9%	
31	Change from prior year	-\$0.790	\$0.0109	\$0.079	\$0.1640		
32	Percentage Change	-40.0%	0.9%	6.6%	12.9%		
33							
34	Estimated Non-Residential School Tax Rate	\$1.1913	\$1.2644	1.3239	\$1.3661	3.2%	
35	Change from prior year	-\$0.7541	\$0.0731	\$0.0595	\$0.0422		
36	Percentage Change	-38.8%	6.1%	4.7%	3.2%		
37							
38	Ed Spending - Maximum Inflation Amount	\$18,613,426		Bond	\$0.058		
39	Total FY11 Ed Spending	\$19,600,878		Revenue Chg.	\$0.054		
40	Act 82 Ed Spending Exemptions (Debt)	\$2,333,003		Base Tax Inc.	\$0.034		
41	Net Ed Spending for Act 82	\$17,267,875		CLA	\$0.023		
42	Second Vote Amount	\$0		Op. Budget	-\$0.005	\$0.164	

\* FY11 calculations based on a base education tax rate of \$ .882 for residential property and \$ 1.372 for non-residential property. This is an increase of 2.2 cents in the base rates.

District: <b>Springfield</b>		LEA:	T193	State without non-levied State aid to FY07: See full schedule of page	
County: <b>Windor</b>		S.U.:	Springfield	<b>0.982</b>	
		Act 68	Act 130		
		FY2008	FY2009	FY2010	FY2011
1.	<b>Budget</b> (total budget, including special programs, but technical center expenditures, and any Act 144 expenditures)	\$24,378,329	\$23,381,068	\$24,854,995	\$25,443,021
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-
4.	Act 68 locally adopted or warned budget	\$24,378,329	\$23,381,068	\$24,854,995	\$25,443,021
5.	plus No other high school assessed	-	NA	NA	NA
6.	plus No other elementary or junior high school assessed	-	NA	NA	NA
7.	plus Obligation to a Regional Technical Center School District if any	-	-	-	\$952,071
8.	plus Prior year deficit reduction if not included in expenditure budget	-	-	-	-
9.	<b>Gross Act 68 Budget</b>	\$24,378,329	\$23,381,068	\$24,854,995	\$25,092,898
10.	S.U. assessment included in local budget - informational data	-	-	-	-
11.	Prior year deficit reduction if included in expenditure budget - informational data	-	-	-	-
<b>Revenue</b>					
12.	Local revenues (categorical grants, donations, tuition, surplus, etc., including local Act 144 tax revenues)	\$8,198,472	\$8,558,870	\$8,737,248	\$8,902,746
13.	plus Capital net aid for eligible projects pre-existing Act 68	-	-	-	-
14.	plus Prior year deficit reduction if included in revenue (negative revenue impact of expenditures)	-	-	-	-
15.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-
16.	<b>Total local revenues</b>	\$8,198,472	\$8,558,870	\$8,737,248	\$8,902,746
17.	<b>Education Spending</b>	\$16,179,857	\$16,832,396	\$17,917,747	\$19,590,153
18.	Equalized Pupil (Act 130 count is by school district)	1,244.71	1,385.23	1,381.21	1,398.30
19.	<b>Education Spending per Equalized Pupil</b>	\$12,932	\$12,142.67	\$12,916.39	\$13,999
20.	minus Less net eligible construction costs for P&I per equalized pupil	-	\$203.93	\$203.70	-
21.	minus Less share of Special costs in excess of \$50,000 for an individual	-	-	-	-
22.	minus Less amount of deficit if deficit is solely attributable to tuition paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-
23.	minus Less Special costs if excess is solely attributable to new Special spending if district has 30 or fewer equalized pupils	-	-	-	-
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$1,000	threshold = \$1,000	threshold = \$1,000	threshold = \$1,000
25.	Per pupil figure used for calculating District Adjustment	\$12,000	\$12,143	\$12,916	\$13,999
26.	<b>District spending adjustment</b> (previous or 100% (\$13,898 / \$8,842))	155.020%	147.902%	151.732%	160.851%
<b>Providing the local tax rate</b>					
27.	Anticipated district equalized homestead tax rate to be granted (Tax rates were not granted in FY07 - FY08) (\$13.851% x \$0.882)	\$1,393	\$1,2967	\$1,3021	\$1,4432
28.	Percent of Springfield equalized pupils not in a union school district	Acceptable pupils for 100	100.000%	100.000%	100.00%
29.	Portion of district eq. homestead rate to be assessed by town (100.000% x \$1.45)	Acceptable pupils for 100	\$1,2967	\$1,3021	\$1,4452
30.	<b>Common Level of Appraisal (CLA)</b>	114.16%	117.68%	121.81%	108.58%
31.	Portion of actual district homestead rate to be assessed by town (Tax rates were not granted in FY2008) (\$1.445 / 100.42%)	\$1,195	\$1,1963	\$1,1750	\$1,4390
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.					
32.	Anticipated income cap percent to be granted (100.801% x 1.98%)	Acceptable pupils for 100 based on 1.8%	2.08%	2.72%	2.88%
33.	Portion of district income cap percent applied by State (100.800% x 2.08%)	Acceptable pupils for 100 based on 1.8%	2.68%	2.72%	2.95%
34.	Percent of equalized pupils of union	Acceptable pupils for 100	-	-	-
35.	Acceptable pupils for 100	Acceptable pupils for 100	-	-	-

- The tax rate listed assumes a 0.882 base education tax rate. The base income percentage cap is 1.80%. Final figures will be set by the Legislature and approved by the Governor.  
- The base education amount of \$8,894 was set by the Legislature, but could be subject to change.

# **SUMMARY OF THE MARCH 2 AND 3, 2009 ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING**

The legal voters of the Town of Springfield and Town of Springfield School District met at the Springfield High School Cafeteria in said Town on Monday, March 2, 2009 at 7:30 p.m. (7:30 o'clock in the afternoon) to act upon all matters which may be voted upon by acclamation and not otherwise to be voted by ballot, following which all articles to be voted by Australian Ballot on March 3, 2009, were discussed, and then to adjourned to the Riverside Middle School Gymnasium at 8:00 a.m. (8:00 o'clock in the forenoon) on March 3, 2009, to vote by ballot for Town and Town School District Officers, for all appropriations to be voted by ballot, and all other items of business to be voted by ballot.

**ARTICLE 1:** Town Officers and Town School District Officers were elected by Australian Ballot as shown in the listing in the front of this report.

**ARTICLE 2:** Voted to validate, consistent with the provisions of Article Three, Section IV(B)(5) of the Town Charter, the appointment by the Selectmen of Meredith D. Kelley as Town Clerk and Town Treasurer.

**ARTICLE 3:** Voted to receive and act on reports of the Town Officers, Town School District Officers and Committees.

**ARTICLE 4:** Voted to pay a salary of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Moderator for the ensuing year.

**ARTICLE 5:** Voted to pay a salary for each Selectman the sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving the Town in that office.

**ARTICLE 6:** Voted to appropriate the sum of NINE MILLION, SEVEN HUNDRED TWENTY SIX THOUSAND, NINE HUNDRED FORTY FOUR and 00/100 DOLLARS (\$9,726,944.00) for the budget of the Town for salaries, incidental and necessary Town expenses, including highways, and for the purposes for which the law requires appropriations, and for which a Town may legally vote.

**ARTICLE 7:** Voted to authorize general obligation bonds of the Town of Springfield in an amount not to exceed SIX MILLION, FIVE HUNDRED THOUSAND and 00/100 DOLLARS (\$6,500,000.00), subject to reduction from the receipt of available State and Federal grants-in-aid and the application of other available public and private sources of financing, be issued for the purpose of financing the Town's share of the cost of making certain public water supply improvements, namely, distribution system and pressure improvements, all at an estimated cost of SIX MILLION, FIVE HUNDRED THOUSAND and 00/100 DOLLARS (\$6,500,000.00).

**ARTICLE 8:** Voted to authorize general obligation bonds of the Town of Springfield in an amount not to exceed TWO MILLION, SEVEN HUNDRED FIFTY THOUSAND and 00/100 DOLLARS (\$2,750,000.00), subject to reduction from the application of State and Federal grants-in-aid and any other available funds, be issued for the purpose of financing the Town's

## ***Summary of March 2 and 3, 2009 (Continued)***

share of the cost of making certain public improvements, namely, combined sewer overflow abatement measures, at an estimated cost of TWO MILLION, SEVEN HUNDRED FIFTY THOUSAND and 00/100 DOLLARS (\$2,750,000.00).

**ARTICLE 9:** Voted to authorize the Board of Selectmen to expend such grant monies, gifts, or bequests which may be received by the Town of Springfield in accordance with the terms of said grants, gifts, or bequests.

**ARTICLE 10:** Voted to authorize Springfield Town School District approve the payment to each School Board member of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving in that office, the funds for which are included in the school budget.

**ARTICLE 11:** Voted to authorize the Town Treasurer, subject to the direction and approval of the Board of School Directors, to borrow money to meet the requirements of the Town School District for the ensuing year, and also authorize the Town Treasurer, subject to the approval of the Board of School Directors, to borrow money in anticipation of taxes rated to meet the requirements of the Town School District for the ensuing year.

**ARTICLE 12:** Voted to deny the Springfield Town School District a total budget in the amount of TWENTY THREE MILLION, SIX HUNDRED AND TWO THOUSAND, TWO HUNDRED AND EIGHTY ONE and 00/100 DOLLARS (\$23,602,281.00), which includes the Maximum Inflation Amount of education spending.

**ARTICLE 13:** Voted to deny the Springfield Town School District additional education spending of SEVEN HUNDRED TWENTY NINE THOUSAND, FIVE HUNDRED AND ONE and 00/100 DOLLARS (\$729,501.00).

**ARTICLE 14:** Voted to appropriate the sum of TWENTY THOUSAND and 00/100 DOLLARS (\$20,000.00) for the support of Springfield On The Move, Inc. to assist property owners with building maintenance and rehabilitation through tax credits and to leverage specially-designated funds for projects such as streetlights, sidewalks and streetscape improvements.

**ARTICLE 15:** Voted to appropriate the sum of FORTY EIGHT THOUSAND and 00/100 DOLLARS (\$48,000.00) to the Springfield Family Center to assist with the cost of providing a free meal daily, a free food shelf, and other services related to hunger and homelessness in the Springfield community.

**ARTICLE 16:** Voted to appropriate the sum of SIXTY THREE THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$63,500.00) to help support the high-quality home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the Visiting Nurse Association & Hospice of VT and NH.

**ARTICLE 17:** Voted to appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to help support out patient, mental health and substance abuse services by the staff of Health Care and Rehabilitation Services, Inc.

## *Summary of March 2 and 3, 2009 (Continued)*

**ARTICLE 18:** Voted to appropriate the sum of SIX THOUSAND and 00/100 DOLLARS (\$6,000.00) to help support services to victims of domestic and sexual violence and prevention education in schools and communities by New Beginnings, Inc.

**ARTICLE 19:** Voted to appropriate the sum of EIGHT THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$8,500.00) for the support of Council on Aging for Southeastern Vermont, Inc. for help to support seniors and their families who are trying to remain at home and not be placed in a nursing home.

**ARTICLE 20:** Voted to appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to help support the Valley Health Connections to help the uninsured access health care.

**ARTICLE 21:** Voted to appropriate the sum of EIGHT THOUSAND and 00/100 DOLLARS (\$8,000.00) to Southeastern Vermont Community Action (SEVCA) to assist Springfield in responding to the emergency needs of the community and to provide all available and applicable services to families and individuals in need.

**ARTICLE 22:** Voted to deny appropriation of the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to Rockingham Area Community Land Trust to support the NeighborWorks Home Ownership Center which has, in the last 5 years, assisted 58 Springfield residents purchase homes and 63 Springfield residents with home maintenance issues, rehabilitation loans, or foreclosure intervention services.

**ARTICLE 23:** Voted to appropriate the sum of TWO THOUSAND and 00/100 DOLLARS (\$2,000.00) to the Springfield Community Band for 10 (ten) outdoor concerts.

**ARTICLE 24:** Voted to appropriate the sum of EIGHT THOUSAND and 00/100 DOLLARS (\$8,000.00) to assist with the cost of operating the Meals on Wheels Program that provides daily hot and cold congregate and home delivered meals and other nutritional needs to the qualified residents of Springfield.

**ARTICLE 25:** Voted to appropriate the sum of EIGHT HUNDRED and 00/100 DOLLARS (\$800.00) to Windsor County Partners, for youth mentoring services provided to children in Windsor County.

**ARTICLE 26:** Voted to appropriate the sum of TWELVE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$12,500.00) to Connecticut River Transit, Inc., to provide transit services to the residents of the Town of Springfield.

**ARTICLE 27:** Voted to appropriate the sum of THREE THOUSAND, THREE HUNDRED and 00/100 DOLLARS (\$3,300.00) to the Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community through volunteer service.

**ARTICLE 28:** Approved that there was no other business that can legally be done under this warning.

# WARRANT FOR MARCH 1 AND 2, 2010 ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING

The legal voters of the Town of Springfield and Town of Springfield School District are hereby notified and warned to meet at the Springfield High School Cafeteria in said Town on Monday, March 1, 2010 at 7:30 p.m. (7:30 o'clock in the afternoon) to act upon all matters which may be voted upon by acclamation and not otherwise to be voted by ballot, following which all articles to be voted by Australian Ballot on March 2, 2010, will be discussed, and then to adjourn to the Riverside Middle School Gymnasium at 8:00 a.m. (8:00 o'clock in the forenoon) on March 2, 2010, to vote by ballot for Town and Town School District Officers, for all appropriations to be voted by ballot, and all other items of business to be voted by ballot.

**ARTICLE 1:** To elect the following Town Officers and Town School District Officers for the ensuing year:

Moderator	Trustee of Public Funds
Selectman	Cemetery Commissioner
School Directors	Town Agent
Library Trustees	First Constable

**ARTICLE 2:** To receive and act on reports of the Town Officers, Town School District Officers and Committees.

**ARTICLE 3:** Shall the Town vote a salary of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Moderator for the ensuing year? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 4:** Shall the Town vote a salary for each Selectman the sum of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving the Town in that office? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 5:** Shall the Town appropriate the sum of NINE MILLION, FIVE HUNDRED SEVENTY ONE THOUSAND, TWO HUNDRED NINETY NINE and 00/100 DOLLARS (\$9,571,299.00) for the budget of the Town for salaries, incidental and necessary Town expenses, including highways, and for the purposes for which the law requires appropriations, and for which a Town may legally vote? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 6:** Shall the Town vote to market and sell the so-called Reservoir property consisting of the discontinued Reservoir on 87.5 acres more or less and located off Wellwood Orchard Road in Weathersfield, Vermont? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 7:** Shall the Town vote to market and sell the 5.20 acre more or less parcel of real estate located off Weathersfield Center Road and Wellwood Orchard Road in Weathersfield, Vermont and being located upstream from the former Reservoir property? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

## ***Warrant for March 1 and 2, 2010 (Continued)***

**ARTICLE 8:** Shall the Town appropriate the sum of FIVE THOUSAND and 00/100 DOLLARS (\$5,000.00) to defray expenses of the Town's 250th Anniversary Celebration? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 9:** Shall the Town authorize the Board of Selectmen to expend such grant monies, gifts, or bequests which may be received by the Town of Springfield in accordance with the terms of said grants, gifts, or bequests?

**ARTICLE 10:** Shall the Springfield Town School District approve the payment to each School Board member of SEVEN HUNDRED FIFTY and 00/100 DOLLARS (\$750.00) to help defray the costs and expenses incurred in serving in that office, the funds for which are included in the school budget? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 11:** Shall Springfield Town School District authorize the Town Treasurer, subject to the direction and approval of the Board of School Directors, to borrow money to meet the requirements of the Town School District for the ensuing year, and also authorize the Town Treasurer, subject to the approval of the Board of School Directors, to borrow money in anticipation of taxes rated to meet the requirements of the Town School District for the ensuing year?

**ARTICLE 12:** Shall the Town School District approve a school budget amount of TWENTY FIVE MILLION, FOUR HUNDRED FORTY THOUSAND, FIVE HUNDRED TWENTY ONE and 00/100 DOLLARS (\$25,440,521.00) to support its schools for the year beginning July 1, 2010? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 13:** Shall the voters of Springfield Town School District, pursuant to the provisions of 16 V.S.A. §562(7), authorize the Board of School Directors to sell, give, or otherwise dispose of the school building and parcel known as the "Park Street School", located on 60 Park Street, upon such terms and conditions as the Board of School Directors shall negotiate and determine? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 14:** Shall the voters of the Springfield Town School District, pursuant to the provisions of 16 V.S.A. §562(7), authorize the Board of School Directors to convey the school building and parcel known as North School, located at 49 Main Street, to the North School Preservation Society, Inc.? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 15:** Shall the voters of the Springfield Town School District, pursuant to the provisions of 16 V.S.A. §562(7), authorize the Board of School Directors to sell, give, or otherwise dispose of the school building and parcel known as Southview School, Parcel ID# 033/1/01.1, located on South Street, upon such terms and conditions as the Board of School Directors shall negotiate and determine? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 16:** Shall the voters of the Springfield Town School District, pursuant to the provisions of 16 V.S.A. §562(7), authorize the Board of School Directors to sell, give, or otherwise dispose of the school building and parcel known as East School, Parcel ID# 027/5/03, located on 199 Summer Street, upon such terms and conditions as the Board of School Di-

## ***Warrant for March 1 and 2, 2010 (Continued)***

rectors shall negotiate and determine? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 17:** Shall the Town appropriate the sum of TWENTY THOUSAND and 00/100 DOLLARS (\$20,000.00) for the support of Springfield On the Move, Inc. to assist downtown business owners with startup and expansion, and to assist property owners with building maintenance and rehabilitation through tax credits and to leverage specially-designated funds for projects such as streetlights, sidewalks and streetscape improvements? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 18:** Shall the Town appropriate the sum of FORTY EIGHT THOUSAND and 00/100 DOLLARS (\$48,000.00) to the Springfield Family Center to assist with the cost of providing a free meal daily, a free food shelf, and other services related to hunger and homelessness in the Springfield community? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 19:** Shall the Town appropriate the sum of SIXTY THREE THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$63,500.00) to help support the high-quality home health, maternal and child health, and hospice care provided in patients' homes and in community settings by the Visiting Nurse Association & Hospice of VT and NH? Care is provided regardless of ability to pay. (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 20:** Shall the Town appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to help support out patient, mental health and substance abuse services by the staff of Health Care and Rehabilitation Services, Inc.? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 21:** Shall the Town appropriate the sum of SIX THOUSAND and 00/100 DOLLARS (\$6,000.00) to help support services to victims of domestic and sexual violence and prevention education in schools and communities by New Beginnings, Inc.? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 22:** Shall the Town appropriate the sum of EIGHT THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$8,500.00) for the support of Council on Aging for South-eastern Vermont, Inc. for help to support seniors and their families who are trying to remain at home and not be placed in a nursing home? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 23:** Shall the Town appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to help support the Valley Health Connections to help the uninsured access health care? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 24:** Shall the Town appropriate the sum of EIGHT THOUSAND and 00/100 DOLLARS (\$8,000.00) to Southeastern Vermont Community Action (SEVCA) to assist Springfield in responding to the emergency needs of the community and to provide all available and applicable services to families and individuals in need? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

***Warrant for March 1 and 2, 2010 (Continued)***

**ARTICLE 25:** Shall the Town appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to Rockingham Area Community Land Trust to support the Neighbor-Works Home Ownership Center which has, in the last 5 years, assisted 58 Springfield residents purchase homes and 63 Springfield residents with home maintenance issues, rehabilitation loans, or foreclosure intervention services? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 26:** Shall the Town of Springfield appropriate the sum of TWELVE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$12,500.00) for the support of The Current operated by Connecticut River Transit, Inc., to provide transit services to the residents of the Town of Springfield? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 27:** Shall the Town of Springfield appropriate the sum of EIGHT THOUSAND and 00/100 DOLLARS (\$8,000.00) to assist with the cost of operating the Meals on Wheels Program that provides daily hot and cold congregate and home delivered meals and other nutritional needs to the qualified residents of Springfield? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 28:** Shall the Town of Springfield appropriate the sum of EIGHT HUNDRED and 00/100 DOLLARS (\$800.00) to Windsor County Partners, for youth mentoring services provided to children in Windsor County? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 29:** Shall the Town of Springfield appropriate the sum of THREE THOUSAND, THREE HUNDRED and 00/100 DOLLARS (\$3,300.00) to Green Mountain RSVP & Volunteer Center of Windsor County to develop opportunities for people age 55 and older to positively impact the quality of life in the community through volunteer service? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 30:** Shall the Town appropriate the sum of TWO THOUSAND and 00/100 DOLLARS (\$2,000.00) to the Springfield Community Band for 8 (eight) outdoor concerts? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

**ARTICLE 31:** To do any other business that can legally be done under this warning.

Dated this 25th day of January, 2010  
at Springfield, County of Windsor  
and State of Vermont.

Mark Blanchard, Chair  
Terri Benton  
Michael Knoras  
Kristi Morris  
John Swanson

*Board of Selectmen  
Town of Springfield*

Dated this 26th and 27th day of January, 2010  
at Springfield, County of Windsor  
and State of Vermont.

Larry Kraft, Chair  
Scott Adnams  
Samuel Coleman  
Jeanice Garfield  
Marilyn Thompson

*Board of School Directors  
Springfield School District*

# WARNING

## RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT ANNUAL MEETING THURSDAY, FEBRUARY 25, 2010

(Member districts: Bellows Falls Union High School District #27, Black River Union High School District #39, Green Mountain Union High School District #35, and Springfield School District)

The legal voters of the River Valley Technical Center School District are hereby warned to meet in the River Valley Café at the Howard Dean Education Center, Springfield, Vermont, on Thursday, February 25, 2010, at 7:00 PM, to transact and vote on the following business:

**ARTICLE 1:** To see what compensation the School District will pay to the officers of the River Valley Technical Center School District.

**ARTICLE 2:** To hear and act on the reports of the School District officers.

**ARTICLE 3:** To see if the School District will authorize the Board of Directors to receive and expend funds received through grants, donations, or other outside sources during the ensuing year, so long as such funds do not change the technical-education tuition assessment derived from the operating budget approved by the School District voters.

**ARTICLE 4:** To transact any other business that may legally be brought before this School District Annual Meeting.

*The meeting will then be recessed to Tuesday, March 2, 2010, on which date the voters of each member district are further warned to vote on the following article by Australian ballot at their respective polling places:*

Shall the voters of the River Valley Technical Center School District approve the sum of **two million, nine hundred eighty-one thousand, four hundred thirty dollars (\$2,981,430)** to defray current expenses for the ensuing fiscal year and to pay outstanding orders and obligations?

*The legal voters of the River Valley Technical Center School District are further warned that a Public Informational Meeting will be held concerning the aforementioned Australian ballot article on Thursday, February 25, 2010, in the cafeteria of Springfield High School, immediately following the business portion of the School District's Annual Meeting.*

*For more information about the proposed 2010-2011 budget, please contact the office of the RVTC director at (802) 885-8301. Copies of the RVTC Annual Report are available at town clerk offices and high schools of the member districts or upon request by contacting the RVTC office.*

Dated at Springfield, Vermont, in the County of Windsor, on this 25th day of January 2010.

River Valley Technical Center Board of Directors

Alison DesLauriers, GMUHS Representative  
*Board Chair*

David Clark, BFUHS Representative

Peter Girouard, BRUHS Representative

Larry Kraft, Springfield S.D. Representative

Lilla DeCoste, At-large Member, representing  
Fall Mountain Regional School District

Robert Flint, At-large Member  
*Vice Chair*

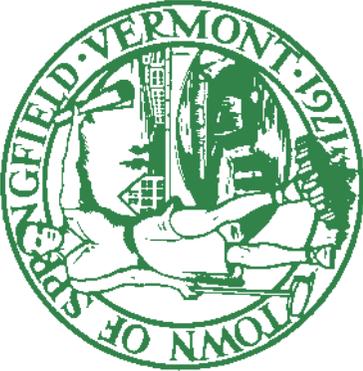
Andrew Pennell, At-large Member  
*Secretary/Clerk*

Crystal Stokarski, At-large Member

Susan Tomberg, At-large Member

## NOTES

**TOWN OF SPRINGFIELD  
SPRINGFIELD, VERMONT 05156**



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