

Town of Springfield, Vermont



ANNUAL REPORT
FISCAL YEAR 2019

**THE ANNUAL
TOWN MEETING**

**WILL BE HELD
ON MONDAY NIGHT
MARCH 2, 2020 AT 7:30 P.M.
AT THE
SPRINGFIELD
HIGH SCHOOL CAFETERIA**

TABLE OF CONTENTS

<p>Airport Commission 22</p> <p>Application for Volunteer Positions 26</p> <p>Appointed Boards and Commissions 3</p> <p>Appointed Municipal Officers and Department Heads 3</p> <p>Appointed Statutory Positions 3</p> <p>Assessment Department Report 6</p> <p>Auditor’s Report (School) 66–78</p> <p>Auditor’s Report (Town) 39–60</p> <p>Board of Civil Authority 17</p> <p>Budget to Actuals at a Glance 35</p> <p>Budget Summary 37</p> <p>Budgeted Revenues 38</p> <p>Cemetery Commission 17</p> <p>Community Band 29</p> <p>Dates to Remember 34</p> <p>Delinquent Tax Collector 7</p> <p>Delinquent Tax Comparison Chart 35</p> <p>Development Review Board 8</p> <p>Directory 2</p> <p>Downtown Design Review Commission 8</p> <p>Edgar May Health and Recreation Center 23</p> <p>Elected Municipal Officers 3</p> <p>Energy Committee 17</p> <p>Family Center 28</p> <p>Finance Department Report 7</p> <p>Fire Department Report 12</p> <p>Green Mountain RSVP and Volunteer Center 30</p> <p>Greenways, Trails, Byways and Rural Economy Advisory Committee 18</p> <p>Health Care and Rehabilitation Services 34</p> <p>Housing Authority 24</p> <p>Human Resources Department 5</p> <p>Humane Society 20</p> <p>Library Report 16</p> <p>Meals & Wheels of Greater Springfield 29</p> <p>Parks, Recreation and Leisure Services Report 9</p> <p>Planning and Zoning Annual Report 8</p> <p>Planning Commission 8</p> <p>Police Department Report 10–11</p> <p>Property Tax Due Dates 38</p> <p>Public Works Department Report 13</p> <p>Resolutions & Ordinances 4</p> <p>River Valley Tech Center School District Annual Meeting and Informational Meeting February 27, 2020 – Warrant 95</p> <p>River Valley Tech Center School District Meeting March 3, 2020 – Warrant 95–96</p> <p>River Valley Tech Center Superintendent’s Report 94</p> <p>Selectboard and Town Manager’s Report 4</p>	<p>Senior Center Report 14</p> <p>Senior Solutions 31</p> <p>Southeastern Vermont Community Action 32</p> <p>Southern Windsor County Regional Planning Commission 18</p> <p>Southern Windsor/Windham Counties Solid Waste Management 19</p> <p>Springfield Art and Historical Society 34</p> <p>Springfield On The Move 25</p> <p>Springfield Regional Development Corporation 19</p> <p>Springfield School District – Historical Tax Rate 80</p> <p>Springfield School District Projected Enrollment 81</p> <p>Springfield School District Proposed Budget – Expenditures 83</p> <p>Springfield School District Proposed Budget – Narrative 79</p> <p>Springfield School District Proposed Budget – Revenues 84</p> <p>Springfield School District Proposed Budget – Summary 82</p> <p>Springfield School District Reports 61–65</p> <p>Springfield School District Three Prior Years Comparison 85</p> <p>Springfield School District Special Meeting – Summary of Warrant April 30, 2019 88</p> <p>Springfield Supported Housing Program 28</p> <p>Statement of Taxes 35</p> <p>Summary of Selectboard’s Proposed Budget 37</p> <p>Tax Analysis 35</p> <p>The Current 30</p> <p>Town Attorney Report 15</p> <p>Town Clerk Report 6</p> <p>Town Meeting – Monday Night Reminder March 2, 2020 Inside Front Cover</p> <p>Town Meeting – Notice to Voters 93</p> <p>Town Meeting – Summary of Previous Warrant March 4 and March 5, 2019 86–87</p> <p>Town Meeting – Warrant and Notice March 2 and March 3, 2020 90–92</p> <p>Transfer Station and Recycling Center Report 15</p> <p>Trustee of Public Funds 36</p> <p>Turning Point Recovery Center 32</p> <p>Valley Health Connections 27</p> <p>Vermont League of Cities and Towns 21</p> <p>Visiting Nurse and Hospice 27</p> <p>Windsor County Mentors 29</p> <p>Windsor County Report 33</p> <p>Women’s Freedom Center 33</p>
---	--

TOWN OF SPRINGFIELD DIRECTORY

GENERAL INFORMATION

Population: 9,373
 Altitude: 410 Feet
 Miles: 47 Square
 Size: 31,552 Acres

MEETING SCHEDULES

Please check the Town of Springfield Website: www.springfieldvt.govoffice2.com for Agendas, Notices and Minutes of each meeting or call 802-885-2104 to request a copy. For School Board check: www.ssdvt.org or call 802-885-5141 to request a copy.

BOARD OF SELECTMEN

Meetings held second and fourth Monday of each month (except for June, July, August) 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 Tuesday of each month at 6:30 p.m. at the Library

PLANNING COMMISSION

Meeting held the first Wednesday of each month at 6:30 p.m., Selectmen's Meeting Room, Municipal Office

SPRINGFIELD HOUSING AUTHORITY

Meeting held the second Tuesday of each month at 8:00 a.m., Huber Building, 80 Main Street

CEMETERY COMMISSION

Meeting held the first Wednesday of each month April thru November at 5:00 p.m. in the Selectmen's Meeting Room, Municipal Office

ENERGY COMMITTEE

Meeting held on the third Thursday of each month at 6:30 p.m. in the Community Room, Police Station

DEVELOPMENT REVIEW BOARD

Meeting is held on second Tuesday of each month at 7:00 p.m., only if an application is to be considered, in the Selectmen's Meeting Room, Municipal Office

DOWNTOWN DESIGN REVIEW ADVISORY COMMISSION

Meeting is held when necessary in the Selectmen's Meeting Room, Municipal Office

AIRPORT COMMISSION

Meeting is held on the fourth Thursday of each month at 5:00 p.m. in the Terminal Building, Hartness State Airport

SPRINGFIELD GREENWAYS, TRAILS, BYWAYS AND RURAL ECONOMY ADVISORY COMMITTEE

Meeting is held on the fourth Tuesday of each month at 7:00 p.m. in the Selectmen's Meeting Room, Municipal Office

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

Police Emergency

Tel. No. 885-2113
or. 911

Police Non-Emergency

201 Clinton Street
 Tel. No. 885-2112

Fire and Ambulance Emergency

Tel. No. 911

Fire and Ambulance Non-Emergency

77 Hartness Avenue
 Tel. No. 885-4546

Springfield Town Library:

43 Main Street
 Business Hours:
 Monday-Thursday 9:00 a.m. - 7:00 p.m.
 Friday 9:00 a.m. - 5:00 p.m.
 Saturday 10:00 a.m. - 1:00 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 p.m.
 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
 Union Street School 885-5155
 Riverside Middle School 885-8490
 Springfield High School. 885-7900
 Technical Center. 885-8300

ELECTED MUNICIPAL OFFICERS

TOWN MODERATOR
Patrick M. Ankuda 2020

SCHOOL MODERATOR
Patrick M. Ankuda 2020

SELECTMEN
Peter E. MacGillivray 2021
Michael E. Martin 2020
Walter E. Martone 2021
George T. McNaughton 2022
Kristi C. Morris* 2020

SCHOOL DIRECTORS
Laura Ryan** 2020
Jeanice Garfield 2022
Michael Griffin, Jr* 2022
Stephen Karaffa 2021
Troy Palmer 2021

LISTERS
David Coleman*** 2020
Terry Perkins 2021

LIBRARY TRUSTEES
Anna M. Boarini 2022
Jennifer Dechen 2021
Ralph Jacobs 2022
Herb Jamison* 2020
Margery Reurink 2021
Patrice Jones**** 2022
Vacancy***** 2020

TRUSTEES OF PUBLIC FUNDS
Michael H. Filipiak 2022
Jane B. Waysville* 2020
Vacancy***** 2021

CEMETERY COMMISSIONERS
Cathryn Feickert***** 2023
Scott Page* 2022
Gerald Patch 2020
Hugh S. Putnam 2024
John N. Swanson 2021
Barbara A. Courchesne,
Ex-Officio

TOWN AGENT
Stephen S. Ankuda 2020

FIRST CONSTABLE
Paul "Stags" Stagner 2020

JUSTICES OF THE PEACE
(Term expires in February 2021)
Warren Cross
Alice Emmons
Scott Farr
Elizabeth Gray
Mark Greenvall
Charles "Chuck" Gregory

APPOINTED STATUTORY POSITIONS

TREE WARDEN
Mark Blanchard 2020

WEIGHER OF COAL
Mark Blanchard 2020

JUSTICES OF THE PEACE (cont.)
Rick Hunter
Ernest "Puggy" Lamphere*
Peter MacGillivray
Melissa Mackenzie
Cynthia Martin
Stephen Matush
Char Osterlund
Kathleen Stankevich
David Yesman

STATE REPRESENTATIVE WINDSOR 3-1
Thomas A. Bock

WINDSOR 3-2
Alice Emmons
Kristi C. Morris*****

WINDSOR COUNTY SENATORS
Alison Clarkson
Richard McCormack
Alice Nitka

* Chairperson
** Laura Ryan was appointed by the School Board to fill the vacancy of Edward Caron for the remainder of that term until Town Meeting 2020.
***David Coleman was appointed by the Selectboard to fill the vacancy of Lee Murray until Town Meeting 2020.
****Patrice Jones was appointed by the Selectboard to fill the vacancy of Barbara Ball until Town Meeting 2020. A candidate may run for the remaining 2 years of that term until 2022.
*****At Town Meeting 2020 a candidate may run to fill the vacancy of Sara Druen Allen for the full 3 year term until 2023.
*****At Town Meeting 2020 a candidate may run to fill the vacancy of Deborah A. Luce for the remaining 1 year of that term to 2021.
*****Cathryn Feickert was appointed by the Selectboard to fill the vacancy of a non-productive election until Town Meeting 2020. A candidate may run to fill the remaining 3 years of that term to 2023.
*****Kristi C. Morris was appointed by the Governor to fill the vacancy of Robert J. Forguites.

SURVEYOR OF WOOD & LUMBER
Ray Moore 2020

FENCE VIEWER
Ray Moore 2020

APPOINTED BOARDS AND COMMISSIONS

PLANNING COMMISSION
Joseph Wilson * 2021
Charles Gregory 2020
Char Osterlund 2021
Judith Stern 2023
Jesse Webster 2022
Jennifer Gehly 2020
Beth Gray 2022
Michael Martin (Liaison) 2020
Walter Martone (Liaison) 2021
Renee Vondle,
Administrative Officer

DOWNTOWN DESIGN COMMISSION
Bonny Andrews 2022
Tom Burns 2020
(Open Position)

DEVELOPMENT REVIEW BOARD
Stephen Kraft * 2021
Walter Clark 2021
Karl Riotte 2022
Joseph Wilson 2020
Lori Claffee 2021
Renee Vondle,
Administrative Officer

ENERGY COMMITTEE
Char Osterlund** 2020
David Yesman** 2021
Steven Osterlund 2020
Hallie Whitcomb 2020
Melissa Mackenzie 2022
Brian Abild 2020
Peter MacGillivray 2021
(Liaison)

BUDGET ADVISORY COMMITTEE (for proposed budget)
John Bond
Linda Brown
John Hall
Janet McCann
Gaenol Mobus

AIRPORT COMMISSION
Peter MacGillivray * 2021
Paul Bladyka 2022
Kathleen Fellows 2022
Bruce Johnson 2020
Michael Knoras 2021
Walter Striedieck 2020

HOUSING AUTHORITY
Peter Andrews* 2020
Carol Cole 2022
Walter Jabs, Jr. 2023
Daniel Harrington 2021
Jeffrey Perkins 2024
William Morlock, III
Executive Director

GREENWAYS, TRAILS, BYWAYS AND RURAL ECONOMY ADVISORY COMMITTEE
Randy Gray * 2020
Charles Gregory 2020
Bettina McCrady 2020
Josephine Hingston 2020
James Fog 2020
Kristi C. Morris (Liaison) 2020
* Chairperson
** Co-Coordinator

APPOINTED MUNICIPAL OFFICERS AND DEPARTMENT HEADS

TOWN MANAGER
Tom Yennerell

TOWN CLERK/TREASURER
Barbara A. Courchesne

DELINQUENT TAX COLLECTOR
Barbara A. Courchesne

FINANCE DIRECTOR
Cathy Sohngen

HUMAN RESOURCES
Donna Hall

POLICE CHIEF
Mark Fountain

PLANNING AND ZONING ADMINISTRATOR
Renee L. Vondle

PUBLIC WORKS DIRECTOR
Jeffery Strong

PARKS, RECREATION AND LEISURE SERVICE DIRECTOR
Andrew Bladyka

LIBRARY DIRECTOR
Susan Dowdell

ASSESSOR
Nichole Knight

SUPERINTENDENT OF WATER & SEWER
Richard Chambers

FIRE CHIEF
Russell Thompson

SENIOR CITIZENS CENTER DIRECTOR
Lori Johnson

REPORT OF THE SELECTBOARD AND TOWN MANAGER

We want to THANK Springfield voters and citizens for the man2019 was another productive year for Springfield. Progress continued towards many goals identified in our Strategic Plan. There were numerous improvements downtown, with some projects continuing into 2020.

Projects that either begun or completed during 2019 were the Main Street Curb Extension & Pedestrian Improvements, Comtu Cascade Park (Phase I), exterior improvements to the Community Center, and the renovation of the Woolson Block. The former Bakery Building at 9-11 Main Street was sold to a Limited Liability Corporation and eventually demolished after its renovation proved not to be economically feasible. The land has since been donated back to the Town.

The Woolson Block project is being carried out by the Springfield Housing Authority in cooperation with Housing Vermont; the Town was an active partner in getting the project underway. Further out on the horizon, other downtown projects include Comtu Cascade Park (Phase II), the River Street Riverwalk, more sidewalk reconstruction, re-pavement of Riverside School parking lot and Town Hall landscaping and parking lot improvements.

2019 brought the completion of the long-awaited South Street sidewalk reconstruction project. The Town also stepped-up enforcement of zoning bylaws applicable to rooming houses, vacant buildings (for 33 Park Street/Parks and Woolson), and generally for blighted buildings and related nuisance issues.

Last winter's freeze/thaw cycles damaged pavement in a number of areas. To prevent further deterioration Springfield's Highway Department repaved fourteen different locations. Additionally, Springfield Paving resurfaced 4.9 miles of town roads.

Fairgrounds Solar, which is located on land leased by the Town, began generating power.

There were a number of promotions, a few retirements, and some important new hires including Library Director, Sue Dowdell.

THE PROPOSED 2020-2021 BUDGET

The proposed budget is \$12,612,404. The amount of taxes needed is \$10,025,386 which is \$336,729 more than the amount of taxes needed last year and a 3.48% increase. Revenues are projected to increase by \$398,468. Knowing that it would be difficult to cut expenses, we put effort into increasing revenues but nonetheless an increase in taxes is projected over last year. This is mainly due to increases in fixed costs and capital cost increases. Significant effort was applied by the Budget Advisory Committee, Selectboard and staff, to analyzing each budget line-item in detail. However, we are still facing increases in labor, worker compensation insurance, property and casualty insurance, health care insurance and other unavoidable or necessary expenses. Once again there is a Warrant Article for extra paving, road reconstruction, gravel road and sidewalk improvements in the amount of \$700,000.

Tom Yennerell, Town Manager, announced his retirement. Tom helped with the completion of items mentioned above and more. Tom stated, "It has been an honor serving Springfield and he looks forward to future improvements to continue on the foundation that we all our partners formed these past five (5) years."

Selectboard
 Kristi C. Morris, *Chair*
 Water E. Martone, *Vice Chair*
 Peter E. MacGillivray
 Michael E. Martin
 George T. McNaughton
 Tom Yennerell, *Town Manager*

RESOLUTIONS & ORDINANCES

July 1, 2018 through June 30, 2019

Resolution No.	Effective Date	Description	Ordinance No.	Effective Date	Description
R-2019-1	Feb 11, 2019	Resolution to Designate a Public Agency – Community Development Block Grant – Woolson Block.	O-2018-2	July 28, 2018	Amendment to Chapter 7, Health Sanitation, Nuisances Within School and State Licensed or Registered Child Care Program Zones.
R-2019-2	Feb 25, 2019	Resolution for Downtown Transportation Funds - Comtu Cascade Park construction.	O-2018-3	July 28, 2018	Amendment to Chapter 7, Division 8, Certain Nuisances Caused by Vacant Buildings. The \$100,000 threshold was replaced with \$500,000, Town Enforcement Officer was replaced with Town Manager's Designee(s) and Other minor clarifications amended.
R-2019-3	April 22, 2019	Resolution for Ratify Settlement Douglas Johnston v. Tom Yennerell and the Town of Springfield.			
R-2019-4	April 22, 2019	Resolution for Northern Border Regional Commission Grant – Comtu Cascade Park.			
R-2019-5	June 18, 2019	Resolution for Community Development Block Grant Agreement – Woolson Block.			

HUMAN RESOURCES DEPARTMENT

The Town of Springfield had four employees retire this year; Amy Howlett, Library Director, who completed a little over 3 years of service working at the Library. She retired at the beginning of July 2019. Richard Johnson, Maintenance Worker I, who completed 12 years of service working at the Public Works Department. He retired at the end of July 2019. Harold Jones completed 12 years of service working at the Wastewater Treatment Plant. He retired at the beginning of March 2018. The Town of Springfield would like to acknowledge and thank these individuals for many years of dedication and service.

Employees with milestone employment anniversaries this year; they are as follows:

35 Years of Service: Smith, Lois, Public Works Office Manager

30 Years of Service: Steve Ambrose, Water Operator

Knight, Randy, WW Operator

White, Eric, Maintenance Worker II/

Parks & Rec

20 Years of Service: Stephen Karaffa, On-Call Support

Obremski, Tracy, Library Clerk

Smith, Juston, Working Foreman

Sylvester, Aaron, Captain/Paramedic

15 Years of Service: Masure, Warren, Asst. Chief Operator
– Water

Molgano, Gregory, Detective

Moriglioni, Anthony, Police Officer

Tewksbury, David, Maintenance

Worker III

Toner, William, On-Call FF

Wheeler, George, Captain/AEMT

10 Years of Service: Ferguson, Mark, Maintenance

Worker II/Truck Driver

Thompson, Wendy, Library Clerk/SUB

Vittum, Aaron, On-Call FF

Watkins, Glenn, PT Recycling Attendant

Williams, Thomas, On-Call FF

5 Years of Service: Maxine Aldrich, Assistant Town Clerk
Frantini, John, PT Parking
Enforcement Officer
Fraser, Nathan, Plant Operator/
WW Collections
Kelsey, Robert, Police Officer
Knight, James, FF/Para
Merrill, Ryan, On-Call FF
Salo, William, Maintenance
Worker II/Truck Driver
Smith, Shaun, Police Officer
Webster, Chrissy, On-Call Support
Yennerell, Thomas, Town Manager

Congratulations for hitting the milestone anniversaries!

The Town also welcomed the following new hires:

Fire Department: Jason McMahon – On-Call FF, William
Singleton – On-Call FF

Police Department: Philip Perkins – Police Officer

Public Works Dept.: Paul Gurney – Maintenance Worker II/
Truck Driver, Christopher Palamar –
Maintenance Worker I/Town Hall &
Library, Mason Rabtoy – Maintenance
Worker I and Wayne Wickens – Plant
Operator WWTP

Town Library: Abiligail Beaulieu - PT Materials

Handler, Mari Csiszer – PT Materials

Handler and Susan Dowdell – Library
Director

Town Office: Johanna Fairbanks - Bookkeeper

Senior Center: Heidi Schroeder – Ceramics Instructor

Donna M. Hall
Human Resources Manager
Email: tosh@vermontel.net

TOWN CLERK

Fiscal Year 2018-2019 included the August State Primary, November General Election, Annual Town and Town School District Meeting and the Special Town School District Meeting.

The Town Clerk's Office has many responsibilities under the state's statutes and town's charter. In addition to management of the elections, another significant responsibility is preserving, managing, maintaining and recording the town's public records, which includes a variety of documents such as land records, minutes, permits, survey maps, vital records, licenses and election information.

At long last we have available online our land records indexed and with images from January 1966 to present. Land records and maps can be found at <https://uslandrecords.com>

We continue to restore many of our very old surveys prior to them being digitized for online access. Our recodification and digitization of Town of Springfield Code of Ordinances is nearing completion and is anticipated to be online at the beginning of 2020.

We also provide 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, death and marriage records; prepare cemetery lot deeds; receive documents for recording in our land records; assist and answer questions about our records and how to use them; issue motor vehicle, snowmobile and motor boat renewal registrations, provide notary services and offer passport and identification photographs.

Below are statistics for some of the services that were provided during Fiscal Year 2018-2019:

Cemetery Lots Sold	16
Certified Copies of Vital Records	1,396
Documents Recorded	1,848
Dog Licenses Issued	950
Hunting & Fishing Licenses Issued	91
Liquor Licenses Issued	31
Marriage Licenses Issued	67
Motor Vehicle Renewals	58
Passport Photos Taken	1
Town Licenses Issued	83
State of VT Green Mountain Passports	36

The Town Clerk's Office also produces the Annual Report each year for which the Selectboard awarded the printing bid to Springfield Printing Corporation. The Springfield Printing Corporation team goes above and beyond to accommodate, coordinate and make the production process as smooth as possible and so it is with much appreciation we thank Mark Sanderson and his staff at Springfield Printing Corporation.

As of July 1, 2019 there is a new Vital Records Law in effect which limits who can request a certified birth or death record. The new law requires that an application be filled out by the person requesting a certified copy and limits availability of that certified record to only those applicants with the approved relationship and approved identification. More information is available on the Town Clerk's page of the town's website <https://springfieldvt.govoffice2.com/clerk>

The Secretary of State's Office provides a unique, voter-specific, online resource for all your election-related needs. Visit "My Voter Page" at <https://mvp.sec.state.vt.us> to register online, request an absentee ballot and track its status, update your voter registration record, find your polling place, view a sample ballot, and much more.

Same Day Voter Registration is in effect which means there is no longer a deadline to register to vote prior to voting day. A voter can now register and vote at the polls all on voting day.

Thank you to Assistant Town Clerk, Maxine Aldrich and Assistant Town Clerk/Ambulance Billing Clerk, Sara Allen for all of their hard work, dedication and commitment to providing knowledgeable and friendly service to our community.

The Town Clerk's Office staff looks forward to serving you. You can visit us on the new and improved Town of Springfield's website at <http://springfieldvt.govoffice2.com> or stop in and see us Monday-Friday, 8:00a.m.-4:30p.m.

Barbara A. Courchesne
Town Clerk, CVC
Phone: 802-885-2104
Email: tosclerk@vermontel.net

ASSESSMENT DEPARTMENT

We now have a public access room where the door is always open, there is a public computer in to which you can access all property data cards, parcel maps and sales information. We are here Monday through Friday from 8AM to 4:30 PM and welcome the public to stop in if they have any questions concerning their property values. We also have all information online as well, we can be found on the Town of Springfield Website, under Assessment Department, the links are found on the bottom of the Assessment Page. Please call

if you are looking to speak with the assessor to make sure the that she is in the office and not out in the field.

Nichole Knight, *Assessor*
Terry Perkins, *Lister*
David Coleman, *Lister*
Email: toslisters@vermontel.net
Website: <https://springfieldvt.govoffice2.com>
Phone: 802-885-2104

DELINQUENT TAX COLLECTOR

Total delinquency on June 30, 2019, was \$537,291. This amount has decreased from the prior year's total of \$543,760. The Town held a tax sale on October 11, 2018. However, the Town did not hold another tax sale until November 14, 2019, after the close of the fiscal year. After the tax sale proceeds from this sale were applied and due to subsequent collection activity, this delinquent amount was reduced to \$246,081 as of December 31, 2019.

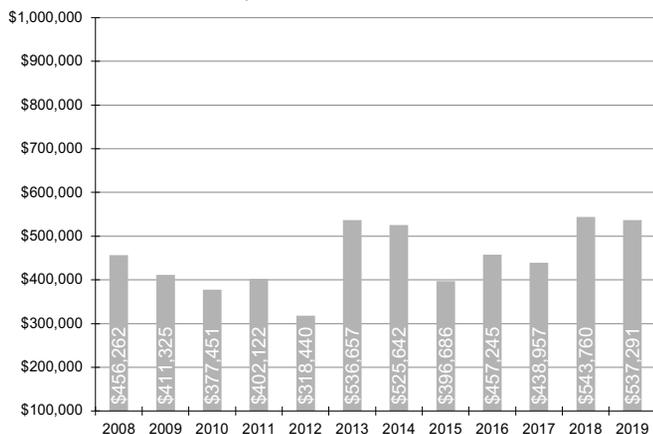
In an effort to address the continuing tax delinquency, the Board of Selectmen approved a new Delinquent Tax Collection Policy in 2009. This formal policy allows me to treat all payers of delinquent taxes equitably and to assist those in need of a plan to reduce and eliminate their delinquency.

Following the final tax due date, letters are 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 May 15, 2020. Taxpayers should make every effort to pay as much of their property taxes as possible prior to this date. After May 15, 2020, an 8% collector's fee, in addition to interest, will be assessed to any property tax unpaid on this date.

Barbara A. Courchesne
Delinquent Tax Collector
tosclerk@vermontel.net
 802-885-2104

DELINQUENT TAXES BY YEAR



FINANCE DEPARTMENT

The Finance Department is located in the Town Hall. The department is responsible for preparing bills for Town taxes and water/sewer. We also handle the payment of all bills. Other department functions are processing payroll, accounts payable, and the sale of transfer station stickers and punch cards. Normal office hours are 8:00am to 4:30pm.

For the next fiscal year, property tax bills will be mailed no later than July 15, 2020. Quarterly tax payments are due on August 15, 2020, November 15, 2020, February 15, 2021, and May 15, 2021. The water and wastewater bills are on a 6-month cycle. The bills that are mailed in September are half due on October 31st and half due on December 31th. The bills that are mailed in March are half due April 30th and half due June 30th.

In 2013, the State of Vermont re-instituted the annual filing of the Homestead Declaration, form HS-145. Homestead filers can file either with their Vermont Income Tax return or online at the State of Vermont website (<http://www.state.vt.us/tax/propertyadj.html>). Please note that only Homestead properties are eligible for the state payment (formerly known as the rebate/prebate).

Please take a moment to review the results of the audit that appears later in this Town Report. It provides an objective view on the financial status of the Town. If you have any questions regarding the audit, please feel free to contact me.

The finance department continues to work with a consultant to upgrade the accounting software used by the Town. Several improvements have been made but more are required to obtain the desired efficiency of the software.

As of the end of the fiscal year, Jan Rogers has fully retired from her position at the Town of Springfield. I would like to acknowledge Jan's twenty years of dedication to the finance department. The part-time position has been filled by Johanna Fairbanks. Johanna's prior accounting experience, and positive attitude make her a great asset to our team.

Thank you to the finance department employees for the fantastic job you do every day. The success of our department is a direct result of their hard work and dedication to the citizens and employees of the Town.

Cathy Sohngen
Finance Director
tosfinance@vermontel.net
 802-885-2104

The website is <http://www.springfieldvt.govoffice2.com>

PLANNING & ZONING ANNUAL REPORT

SPRINGFIELD PLANNING COMMISSION

The Planning Commission is primarily tasked with writing the Town Plan and crafting the Springfield Zoning Bylaws to implement the Town Plan and meet the needs of its residents. The PC meets regularly on the first Wednesday of each month. The new meeting time is 6:30 p.m. The Planning Commission welcomes and encourages the public to join in the planning process.

The PC is a Selectboard appointed commission of nine members. Current membership: Joseph Wilson, Chair; Chuck Gregory, Vice Chair; Judith Stern; Char Osterlund; Jenn Gehly, Jesse Webster, Larry Kraft. Nonvoting ex-officio members are Michael Martin and Walter Martone. At this writing there are no vacancies on the PC.

Actions of the PC in 2019 included the following: The rewrite and adoption of Phase I of the Town Zoning Bylaws. The bylaws became effective October 14, 2019. The Planning Commission is currently working on Phase II of the rewrite and are hoping to be awarded a Master Planning Grant in December of 2019. The Selectboard approved the amended Energy Chapter of the Town Plan on October 28, 2019. Much thanks to the Energy Committee and Jason Rasmussen of SWCRPC for all their hard work.

DEVELOPMENT REVIEW BOARD

The Development Review Board meets regularly on the second Tuesday of each month at 7:00 p.m. The DRB holds public hearings for development, including Conditional Use, Site Plan Review, Subdivision, Variance and Flood Plain development 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: Stephen Kraft, Chair; Karl Riotte, Vice-Chair; Lori Claffee and Walter Clark. There is currently one vacancy as departing DRB member Joe Wilson transitioned to the Planning Commission. Joe has graciously agreed to be an alternate if needed. His wisdom and experience are invaluable.

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. The DRB will also entertain informal discussions of a proposed project which may not be ready 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 2019 included the following: Approval of six subdivisions for a total of 7 additional lots; approved request to establish a home business for tax preparation; approved request to convert space from retail to office; approved request to establish a dog breeding home business on Spoonerville Road; approved request by the Springfield Players for a Variance to place a sign that does not meet district bylaws; approved request to demolish the Bakery Building; approved request to extend Comtu Falls Park; 2 appeals of administrative officer decision denying multiple driveway accesses (one granted, one denied); Variance request to place an accessory shed within setbacks(denied); approved request to construct new parking lot and playing field at Elm Street

School; approved 3 requests to hold annual festivals; approved 1 request to establish a rooming house and approved 1 request to establish a small wedding venue on Fairgrounds Road. The DRB also held multiple hearings to receive updates on a flood hazard zoning violation on Connecticut River Road.

DOWNTOWN DESIGN REVIEW ADVISORY 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 or demolished without review of the plans by the Downtown Design Review Advisory Commission (DDRAC).

The DDRAC consists of three members. The current members of the DDRAC are: Thomas Burns, Bonny Anderson and one vacancy.

The role of the DDRAC is to review the application and make recommendations to the DRB. The DDRAC acts like a customer service board to prepare applicants for a successful DRB hearing. The DDRAC meets as needed as requests for development projects requiring DDRAC Review come to the Administrative Officer.

In 2019 the DDRAC reviewed and made recommendations to the DRB on the demolition of the Bakery Building at 9-13 Main Street by the Bakery Building, LLC; the extension of Comtu Falls Park at 5-7 Main Street by the Town of Springfield and an amendment to the plans for the refurbishment of the Woolson Block.

ADMINISTRATIVE ZONING ACTIVITY:

10 Garages/barns	9 Decks
1 Single Family Dwelling	6 signs
3 Mobile Homes	5 Convert to Living Space
1 fence	7 Residential Additions
1 Home Occupation	4 Boundary Line Adjustments
1 addition to commercial building	1 conversion/ Commercial Unit (office bldg./printing business)

CODE ENFORCEMENT ACTIVITY

Code Enforcement of the Springfield Zoning Bylaws is currently being enforced for the third year by Code Enforcement Officer, Paul Stagner. The two primary ordinances involve vacant buildings/urban blight and unregistered and/or uninspected vehicles not being stored properly. There have been 56 properties that have been reported and investigated. Most violations are resolved with a discussion and an agreed upon resolution with clear objectives between the property owner and the Code Enforcement Officer. The objectives are always to bring the property into compliance with the ordinance. Unfortunately, when these objectives have not been achieved, further action needs to be taken. This year, so far, approximately 20 tickets were issued to property owners in an effort to bring the properties into compliance. It is worth noting to the reader that this process is a long process, a due process with legal implications and a resolution can take months. The process has been successful in many cases; however, some cases are more complex than others and take more time.

Renee L. Vondle
Town Planning/Zoning Administrator

Phone: 802-885-2104

Email: toszoning@vermontel.net

Website: www.springfieldvt.govoffice2.com

PARKS, RECREATION AND LEISURE SERVICES DEPARTMENT

The 2018-19 fiscal year was another busy and successful year at the Parks and Recreation Dept., as we continue to strive to offer something for everyone in our community throughout the year.

The Community Center at 139 Main St. is still a heavily used town asset. From September to June, the building hosts a huge diversity of activities and programs, including open gym times, after school drop-in hours for grades 5-12, men's basketball pick-up games, weekend birthday party rentals, daytime use for many agencies, individuals, school groups, and scout groups.

We also host pickle ball, table tennis, pool, candle pin bowling, walking, tai chi, tae kwon do, meeting spaces, and much more. In addition to all of this, the building also houses the Springfield Senior Center and many of their daily programs. It is a true Community Center.

In the summertime the town pool at Riverside continues to draw a crowd, and many of our summer camps are well attended too. Our ball fields, bike path, tennis courts, playgrounds, and picnic areas all get plenty of use by residents of all ages.

During the three seasons of the school year, our K-6 sports programs are our main focus. In the fall we offer soccer, field hockey, and football. In the winter we have basketball, wrestling, and martial arts. When spring comes, we offer baseball and softball. We generally have between 200-250 students from kindergarten to sixth grade involved in our programs each season. Keith Eno (with the help of MANY volunteer coaches), does a great job of organizing and running all aspects of these programs for the Community.

Another important aspect of our department is our relationship with so many other segments of our community. Working closely with the school district, booster club, the All-4-One program, the Edgar May Health & Recreation Center, all of the other town departments and many others serve to

enhance opportunities for all Springfield residents. We share facilities for activities and events, and we partner with other groups to run special events like Winter Carnival, Cosmos Field Day, The Dam Run, and Trunk or Treat.

Our biggest purchase of the fiscal year was a new 2018 Dodge Ram 2500 truck from Kelley Sales and Service, which replaced our 2005 truck that was on its last legs. With only three full time employees (and only one of those dedicated to maintenance), we have a lot of ground to cover, literally. Along with Riverside Park, the Rec. Dept. is also responsible for The Commons, Freedom Park, Rotary Field, North Springfield Park, Hartness Park, and the Toonerville Trail. Rick White does a great job of keeping up with everything from mowing, trimming, and game preparation, to snow removal, making ice rinks, and so much more.

In closing, we'd like to recognize and thank all of the volunteers and sponsors that continue to make the Parks and Recreation Dept. teams and programs successful. It takes a number of volunteer coaches, giving many hours of their time, to field sports teams in each and every season, year in and year out. Those people continue to step up to keep Springfield's youth programs strong. In addition, the business community never fails to provide support for these teams in the way of uniforms and extra equipment. For this, we are proud and grateful to be in Springfield.

Andy Bladyka, *Director*
139 Main Street
802-885-2727

Email: springfieldrec@hotmail.com

Website: www.springfieldvtparksandrec.com

Like us on Facebook at: Springfield, VT Parks & Recreation



2019 Kindergarten soccer

SPRINGFIELD POLICE DEPARTMENT

DEPARTURES, PROMOTIONS, AND APPOINTMENTS

DEPARTURES

Chief Douglas Johnston, Corporal Michael Gilderdale and Corporal Walter Morancy

PROMOTIONS

None

APPOINTMENTS

None

TRAINING

Law enforcement officers, both full and part-time are required to attend training each year to maintain their state certification. All full-time and part-time officers must complete 30 hours of training in order to maintain their certifications. Mandatory training requirements consist of firearms qualifications, hazardous materials awareness, first aid, bloodborne pathogens and use of force. Additionally, officers are also required to receive annual domestic violence and fair and impartial policing on line training.

In addition to the above mandated training classes, some department members attended the following training courses: Management of a Small Law Enforcement Agency, FBI Leeda Supervisory Courses, Advanced Crime Scene Processing, Street Crimes, New England Gang School, ARIDE and Evidence Room Management.

POLICE DEPARTMENT STAFFING

Staffing the police department has continued to be a priority. Sadly, the law enforcement profession has suffered in terms of it no longer being a glorified profession. This has hampered our ability to attract good candidates who desire to pursue a career in law enforcement. Many agencies across Vermont have vacancies and nationally law enforcement agencies struggle to fill vacancies.

In an effort to attract qualified applicants, our agency advertises on the police academy webpage, and the Springfield Police Department webpage. Additionally, we have created accounts on other social media platforms, such as Linkden, Twitter, and Instagram as a means to try to attract police applicants. We are also looking at trying to send police department employees to job fairs and college career days as a way of attracting applicants to apply to the police department.

In the next 2-3 years there is a possibility that two members of our patrol division will retire. As such, we will continue to aggressively pursue applicants in the hopes of filling our current vacancies.

DRUG ISSUES

Our community continues to see a big problem with heroin laced with fentanyl and bath salts. We continue to partner with Federal and State agencies to address this very big problem that affects so many in our community. We also partner with the members of the drug task force in both VT and NH in order to address the sale of illicit narcotics.

Members of our patrol division continue to do a great job in focusing on proactive enforcement initiatives in drug prone neighborhoods. We also continue to execute search warrants on residences who are believed to be involved in the distribution and sales of illicit drugs.

Officers continue to do foot patrols on Main Street and in specific neighborhoods experiencing elevated criminal activity.

NEW INITIATIVES

We as a department became involved in the Creemee from a Cop Program. It is a program sponsored by the Vermont Department of Agriculture. Officers are provided with coupons and are told to look for the good things that kids are doing, i.e. wearing a bicycle helmet, wearing their seat belt and or helping an elderly person. If witnessed by an officer, the officer stops to recognize their good deed and reinforces it by providing them with a coupon that they can redeem at Jonathan's Summer Place in the Plaza. This program helps to build positive relationships between officers and youth in the community.

We also participated in the Coffee with a Cop Program. Local businesses that agree to participate provide the coffee and open up their business. Members of the department show up and members of the community are encouraged to stop by and talk with members of the police department. Questions can be posed to staff about issues taking place in their neighborhood, to questions about the criminal justice system, to talking about the Red Sox Game. This is another great way to build positive relationships in the community one cup of coffee at a time.

Some members of the patrol division agreed to participate in the Bigs and Blue Program. The program is run in conjunction with the Big Sisters and Big Brothers Program. This program is offered in the elementary schools in which an officer mentors a student throughout the school year. The officer will connect with their student once a week in the schools, i.e. eat lunch with him/her, read to them, help them on a project etc. This of course is another great way to introduce a positive role model into the student's life in hopes of making a difference in their lives.

The department also became involved in an Opiate Outreach Program. The program will be focused on reaching out to people who overdose post overdose. Our police social worker will team up with a recovery coach from Turning Point Recovery Center and approach the person who overdoses in hopes of offering resources to them. Most importantly, this will also provide an opportunity to offer resources to other family members who are being affected by the family member's addiction. Things like mental health services, adequate shelter, food assistance, health care resources can be offered.

We continue to participate in the annual Child Youth Fair whereby parents are provided with kids photo IDs in case the child is lost or abducted. Once again we participated in the annual Rotary/Lions softball charity game who competed against the town of Springfield employees. The purpose of the game is to raise monies and the winning team decides which charity is chosen as the recipient of the monies raised.

SCHOOLS

The relationships that we share with the schools are an important one. We continue to collaborate with all of the schools with the focus of maintaining positive work relationships. All officers are encouraged to stop by to walk the halls and or stop by to share lunch with the students if time permits to do so. Many of the school staff and administrators enjoy having an officer making appearances in the schools.

We also have also assigned officers and Detectives to attend monthly crisis team meetings held at each school

respectively. The purpose of the meetings is to prepare for the possibility of a crisis and to have a plan of action in place to deal with it specific to the school.

Kudos to District Safety Coordinator Kevin Anderson who has continued to do an outstanding job in helping to prepare all of the schools in case the unthinkable happens. Kudos to the school administrators and the staff for their commitment to continued preparedness training as well.

We continue to partner with members of the Fire Department who may respond to an active shooter incident at any of the schools. We have trained with them in the past and we will continue to do so when the opportunity arises. We cherish the work relationship that we have with all of them as they all play an important role in responding to and helping to provide essential resources at the scene of an active shooter incident.

SELECT BOARD STATISTICAL DATA

The select board receives monthly stats from the police department regarding specific crimes that are reported and or investigated by the police department. I have listed the last three years for comparison purposes:

	2016-2017	2017-2018	2018-2019
Weapons	7	14	9
Weapons discharged	0	0	0
Bomb Threats	0	0	2
Auto thefts	8	5	12
DUI	27	26 Alcohol, (5 drug)	21 Alcohol, (5 drug)
Vandalism	53	34	43
Burglary	53	27	43
Assaults	58	34	37
Robbery	4	2	1
Drugs	66	35	143
Family Offenses	69	101	135
Larcenies	157	131	137
Overdoses	0	41	33
Overdoses Fatalities	0	3	5

COMPLAINTS/MOTOR VEHICLE STOPS/ARRESTS

The following stats are a comparison of the last three years:

YEARS	07/16-06/17	07/17-06/18	07/18-06/19
TOTAL COMPLAINTS	7,355	8,721	9,344
TOTAL MOTOR VEHICLE CONTACTS	3,709	3,972	2,128
Total Traffic tickets issued	609	760	410
Written warnings issued	3,463	3,574	1,920
TOTALS	11,064	12,693	13,802

ARRESTS

07/16-06/17	ADULT 317	JUVENILE 8
07/17-06/18	ADULT 382	JUVENILE 24
07/18-06/19	ADULT 361	JUVENILE 9

GRANTS

We as an agency continue to take advantage of grants that we are eligible to receive.

The bulletproof grant will match 50% of the cost of a new bullet proof vest for police officers. We purchased (3) bullet proof vests with a cost savings of \$1050.00 to the local tax payer. These vests have to be replaced every 5 years.

GOVERNOR’S HIGHWAY SAFETY GRANTS

We received a total of \$20,603.00 towards highway safety enforcement to keep our highways safe. It was broken down as follows:

DUI Year Round Enforcement	\$7,500.00
Highway Safety Year Round	\$13,103.00
(DUI is driving Under the Influence)	

FUTURE EQUIPMENT NEEDS

The police department will need to look at replacing our department computers which are approaching 8 years old. We will also need to look at replacing our portable radios which are 8 years old. The shelf life on radios is 10 years. We were forced to replace two computers and we are beginning to make costly repairs to some of our portable radios too.

I would like to thank all of the staff at the police department for their support while the department was in transition. I am very proud of the job that our officers, detectives and dispatchers do to provide professional police services to the citizens of Springfield every day. The officers have been working a tremendous amount of overtime, helping to provide police protection to the citizens of Springfield, which means that this is time spent away from their families.

Thanks to my assistant Richard Stillings for the great job that he has done in fielding many daily requests from me and helping me to acclimate to the Chief’s position.

Thank you to the citizens of Springfield who have reached out to me, via email, on the phone, and in person who offered support to me as the Chief of Police. I am forever grateful to all of you.

Finally, I want to thank Town Manager Tom Yennerell for his support and guidance throughout the year. Tom will be greatly missed and I wish him the very best in his retirement.

Please do not forget to visit our police department Facebook page and our PD Website at www.springfieldvtpd.org.

Any citizen who has any questions about anything, is welcome to reach out to me at the police department. I am happy to answer any questions you might have.

Mark Fountain
Chief of Police

SPRINGFIELD FIRE DEPARTMENT

In 2018 we wrote a grant to purchase a Source Capture Exhaust System for the apparatus bays. Our firefighters respond more than six times a day. Apparatus and equipment checks are daily. The apparatus seems to be always leaving or backing in the fire station. This was the third attempt for a grant for a source capture exhaust system that I have written over the years. We were notified of the \$96,000.00 grant award earlier this year. Vermont being a cancer presumption state for firefighters makes this grant award even more meaningful. With the growing amount of research and data available that shows the numerous sources of various cancer contributors for firefighters eliminating as many as possible is a best practice. In our local budget there is never the right time for a purchase like this with other pressing needs within town government. We were very fortunate to be awarded this competitive grant to improve our fire station.

Our training efforts are expanding. With numbers and participation dwindling in our On-Call force and volunteerism at an all-time low it has become vital to not only expand mutual aid requests but to train and drill together. I asked our Training Committee to embrace this challenge. Firefighter Jack Potter leads our training committee comprised of Firefighters Paul Spicer, Wayne Thomas and Ben Hoyt. They have worked to provide exceptional training. On a quarterly basis the training expands from not only Springfield but to include many of our mutual aid partners. Crews from Chester, Bellows Falls, Windsor and Proctorsville have joined us to date. We look forward to expanding these training opportunities to more departments creating a stronger, safer workforce.

Springfield Hospital welcomed Bluewater Emergency Partners as their Doctor based Emergency Department provider group. Bluewater under the direction of Dr. Guy Nuki supports a delivery system for rural areas known as "Comprehensive Advanced Life Support" developed in Minnesota, Wisconsin and Montana with roots expanding to Maine. The program was developed to maximize existing resources, create synergy and promote better patient care. CALS focuses on teamwork at all levels. The inaugural Vermont training session was hosted at Springfield Fire Department. Doctors, Physician Assistants, Nurses and local Paramedics all working together for a better product and patient outcomes.

Captain John Claflin, Firefighters James Knight and Ben Hoyt are responsible for our fire prevention efforts. They work hard in our schools, pre-schools and community at large. I would like to single out their efforts centered on our annual "Open House". Working with Tammi Stagner's Summer Days Program the Open House opens with a bike safety rodeo that transitions into a family friendly event. Each year they build on the initial idea to improve the experience for the children and families that attend.

I have great memories of Chief Ernest "Puggy" Lamphere racing to a scene to establish control and place equipment. Beyond any class, formal training or something read in a book the Chief instilled the need to manage resources aggressively. I never had the pleasure to meet Chief Darryl Sinon. His passion and stories followed him through both Deputy Richardson's and my careers. As the Deputy and I work through each day we are conscious of the messages we send and culture created. It is a pleasure to see our personnel work with each other under stressful incidents regularly. It is even more impressive seeing them sharing knowledge and building relationships with outside agencies, within our community and throughout the state. Public safety can be a very parochial business. It is part of the reason that regionalization efforts are always a challenge and still not implemented. Personalities always seem to dominate any discussion at the expense of product to the customer. As time passes regionalizing will become a necessity in many areas as the most cost effective way to provide a quality product to all customers. I believe our people will be ready to embrace and lead those challenges in the years to come.

Springfield Fire Department responded over 2400 times last year. We are typical of every fire based EMS service across the country with approximately 78% of our responses being emergent EMS in nature. At this time our staffing does not allow us to perform a lot of non-emergency transport work.

I would like to thank Town Manager Tom Yennerell who is stepping away after five years. Manager Yennerell has been a pleasure to work with. Tom's leadership style and vision will be missed greatly.

Russ Thompson
Fire Chief

Website: www.springfieldvtfire.org

PUBLIC WORKS DEPARTMENT

The Public Works Department had several personnel changes. The Public Works Department once again this year had several personnel changes. The Wastewater Department had one employee resign to pursue a different field. Wayne Wickens was hired as a Wastewater Treatment Plant Operator. Paul Gurney was hired as a truck driver in May and we hope he will feel at home here at the DPW. Sonny Bouchard retired from the custodial position at the Town Office and Library and Chris Palamar was hired to take his place. Unfortunately the DPW suffered a big loss when Chris Crowley passed away in January. Chris had worked for the Town for thirty one years starting as a laborer and working his way up to Working Foreman. He is missed by all who knew him. Rick Chambers was promoted to Water and Wastewater Superintendent in December and we are still looking for a Chief Operator for the Wastewater Department. Rich LeDrew has stepped up as the acting Chief Operator in the meantime. Roy Farrar was promoted to Chief Operator in the Water Department. Congratulations to those who retired and were promoted and welcome to the new hires.

Winter began a little earlier this year with a dusting in the higher elevations on October 27th. The largest snowfall of 14" occurred January 19th & 20th. We had twenty nine storm events with a total snowfall of just over 80". Snow was removed from the downtown area five times while most people slept. Due to the change in weather patterns over the last few years we are seeing more icing events mixed with snow. The department used 4400 tons of salt and 6230 cubic yards of winter sand.

In keeping with the Road Surface Management System (RSMS) developed for the Town of Springfield we paved 3.65 miles of roads. In addition 1.05 miles of Spencer Hollow Road was reconstructed and then paved. There is always a significant amount of work that needs to be done such as repairing ditch lines, replacing water services, raising and or lowering valves, basins, and manholes before the paving contractor can come in to do their work. Several sections of roads were also paved using the Town Crew and Skid Box to preserve those areas until they are addressed per the RSMS.

We would like to thank the residents of Springfield for their continued support in our effort to improve the quality of the roads in the Town of Springfield.

The only piece of equipment that was replaced this year was our road grader.

The Public Works Crew mows and trims over 20 grass islands, gathers and disposes of trash and recycling from all departments as well as the all public trash, pet waste and recycling bins throughout town. The Cemetery Sexton with the help of a laborer maintains the three large cemeteries as well as five smaller ones.

The Town obtained an Erosion Grant from the State of Vermont to address some problem areas on Mile Hill, Carley

Road, Piper Road, Pleasant Valley Road, and Perley Gordon Road. Another erosion issue needed to be addressed on Clark Street that was not available for Grant Funds.

A Storm Water Pond was constructed at the Recycle/Transfer Station to address drainage issues at that site. This project was funded by the Ottaquechee NRC.

We again moved TONS of books for the Friends of the Springfield Library Annual Book Sale. The large planters were moved in and out of storage for the Garden Club and we removed debris from their garden clean ups as well as assisted with several tasks in their effort to beautify areas throughout the town. We assisted with the securing of the new benches purchased by the Class of 1968 and other Groups and Citizens.

This year the Water Department started a program to remove lead goosenecks that are connected to the system. At the start of the program we estimated we had approximately 200 potential sites out of 2400 connections. This year we have tested or visually confirmed 20 sites. Since the project started we have sampled or visually inspected 68 sites. The lead goosenecks are located where some of the older water mains remain in service. We have prioritized these areas and will be systematically addressing them. This project will be ongoing for several years. If you receive a notification from the Water Department regarding sampling your home for lead please respond to the letter. The Water Department Personnel will schedule a time to sample your water. If the results indicate there may be a lead gooseneck present it will be replaced at no cost to the home owner.

The Department of Public Works Personnel responds to many emergency and non-emergency requests from the citizens of Springfield. We try our best to address each and every one in a timely manner and with the professionalism they deserve. As winter approaches please remember to give the snow removal equipment the time and space they need to make the roads safe for all to travel.

We would like to thank the Town Manager and Select Board for their support throughout the year as well as the citizens of Springfield for their thank you cards and calls. They are truly appreciated by the crew. Most of all I would like to thank all the DPW employees for their dedication and professionalism under what are often not ideal conditions.

We can be reached at 886-2208, Monday – Friday 7 a.m. to 3:30 p.m.

Jeffery Strong, *Director DPW*
John Johnson, *Operations Supervisor DPW*
Lois Smith, *Office Manager*

Website: www.springfieldvt.govoffice2.com
Email: pwva@vermontel.net

SPRINGFIELD SENIOR CENTER

The Springfield Senior Center continues to be a focal point in the community for activities, services and information for people age 50 and over. We are located in the Community Center at 139 Main Street and open weekdays from 8 am to 4 pm. We strive to have something for everyone, from card games to strength training, floor & chair yoga, and so much more! There are no membership fees associated with our Center; we strive to keep all programs free so that every senior member of the community can participate. Please stop by the Center and pick up our monthly bulletin, you will be amazed at all the great programs we offer. You can also like us on Facebook to discover more information about the activities and events we hold, see what trips are being offered throughout the year and check out the monthly newsletter as well. You can also read the weekly article in the Springfield Reporter and Eagle Times Weekend edition.

The Senior Center was founded on the basis that members take ownership. When we take ownership, we support and promote the Center. The picture shows our Senior of the Year Terri Emerson, Runner-up Mike Wooton and Honor Roll members Denis Menard, Cindy Wooton, Sandy George and Judy Bastille. These members were chosen by their peers for this honor. Our membership votes each year by secret ballot for the member they feel is a good representative of the Center. This is a way to give thanks to members who do so much for the Center.



After many years directing the Senior Songsters, Frank Forcier stepped down as he moved away. Val Woodbury is now directing the Senior Songsters, with assistant director Karen Parker.

The Senior Center has continued to grow and thrive as 2019 has progressed. Our Yoga and Strength Training classes are very popular. Pickle Ball is becoming popular also. Many can be found in the Ceramic's studio making wonderful items for themselves and our "Welcome Shop." Along with our Game Days, Cribbage, Shuffleboard, and Gym Walking to name a few activities, as we say, "Something for everyone." The Center has added a few more activities including Tai Chi. Tia Chi connects the mind, body and breath. It works on balance, weight transfer, and arthritis. We are always looking for new programs here at the center that would help seniors.

We received from the Springfield Elks Lodge #1560, a \$1500 Gratitude Grant for new furniture. We were able to purchase a sectional couch and recliner chair to update our living room. Thanks to Youngs Furniture for their service.

The Springfield Senior Center has also been focusing on more fundraising events so that money can be raised to help with our trip subsidies and events at the Senior Center. We turned our Casino bus trips into a fundraising event and received over \$500 in 3 trips.

For the Senior Center, 2019 was a year to be thankful for all the wonderful members that we have. We would also like to extend a big thank you to the Tax Payers as your support helps to make our Center a place of warmth. Our motto is "Enter as strangers, leave as friends." Thank you to all in the community for being our friends, without your involvement we wouldn't be celebrating our 56th year. We look forward to what 2020 has to offer for us, thanks to everyone!

Lori Johnson, *Executive Director*

Denis Menard, *Chairman*

Linda Wilson, *Vice Chairman*

Terri Emerson, *Secretary*

Mary Gray, Larry Pepin, Keith Eno, Mike Jenzen,
and Gerry Piper, *Advisory Committee*

139 Main Street

Phone: 802-885-3933

Email: lorijohnsonssc@gmail.com

Website: www.springfieldseniorcenter.com

Facebook: Springfield Vermont Senior Center

SPRINGFIELD TRANSFER STATION AND RECYCLING CENTER

For the third consecutive year we must acknowledge the fact that revenues from recycled material have fallen as steadily as expenses have risen. Yet, the intrinsic environmental benefits have not changed. Thousands of trees were saved, but doing so has become an expensive proposition.

Near the end of the fiscal year action was taken to address a serious budget short fall. Access stickers were required to be displayed on vehicles entering the facility. This is a user fee of \$25, to be collected annually, and has gone a long way toward filling the gap in funding this service.

The last step in Vermont's "Universal Recycling Law", Act 148, will go into effect July 1, 2020. Household food waste, with the exception of meat and bones, should be kept out of your trash. For those not able to compost at home, the transfer station will

continue to work with a company called "GROW COMPOST". This outfit will take meat and bones along with other food waste. However, food waste is all they want. Please, no flowers, yard trimmings, paper or plastic trash (including the bag you bring it in). Please see attendant before depositing your kitchen waste. Contaminating a load with anything other than food would be an expensive mistake we need your help to avoid making.

News of sea level rise, environmental degradation and climate change is discouraging. Yes, but in spite of all that, we will go on doing what we do and invite your continued support as well.

Dan Farrar

Recycle Coordinator

Website: www.springfieldvt.gov/office2.com

TOWN ATTORNEY

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 Selectboard and Administration concerning issues that arise during the course of any given year. This report does not address the status of personnel matters.

During 2019 we had two pending labor grievances which concern our Police Department. One of those grievances went to arbitration over contract interpretation regarding holiday pay while an employee was out on short term disability. The arbitrator found in favor of the Town employee, determining that the employee was entitled to holiday pay while being also compensated through the short term disability insurance policy. The other pending grievance related to work place issues which were withdrawn by the Union after the change of Police Department Administration.

There is currently no active litigation concerning environmental sites within the Town. However, long term ground water monitoring is in place at a number of locations, and the risk will always exist that either changes will occur in the subsurface flow of contaminants or the state and federal government will impose higher and higher standards requiring affirmative remediation. Bradford Oil Company remains responsible for the former gas plant, and SRDC is moving forward with the J&L Plant 1 site redevelopment.

In the continuing saga over property owned by Donald Bishop on Valley Street, during 2019 the Superior Court affirmed the Selectboard's determination that the downstream building on Valley Street was a public nuisance, and the Town had a right to demolish the property. As has occurred repeatedly, Mr. Bishop has filed an appeal to the Vermont Supreme Court of the Superior Court's ruling, and that matter is awaiting argument.

During 2019 the Town was sued by the former Police Chief Johnston. The Town was represented in this matter by the Vermont League of Cities and Towns PACIF Program and successfully negotiated to a conclusion.

During 2019 the Town was sued by Russell Grochowicz regarding a sewer backup claim that occurred at his home across the road from Genesis Health Care on Chester Road. The Town was represented in this matter through the Vermont League of Cities and Towns PACIF Program. This matter is still pending.

During 2019 the Town was sued by Walter Kajenski and Micheline J. Snow-Kajenski regarding a broken drainage pipe. The Town is being represented by Vermont League of Cities and Towns PACIF Program. This matter is still pending.

In these Annual Reports I historically have mentioned the Town awaiting conveyance from the State of Vermont of the surplus land around the Corrections Facility. The delays in receiving this land are not in any way the fault of the Selectboard or the Town Manager. What was claimed to be a substantial amount of surplus land when the prison was built, now apparently may be needed land for buffers and security. Without there being much demand for additional industrial land within the Town, resolving this issue is not likely interfering with any development. However, at some point this matter should be resolved.

Lastly, during 2019 Town Manager Yennerell announced his retirement. It has been a privilege to work with Tom, who is very much a professional manager and has been heavily involved in the progress made along Union Street and Main Street in removing or renovating dilapidated structures. Tom has been a valuable asset of the Town as Town Manager, and hopefully will continue as a member of our community.

Stephen S. Ankuda, Esq.

SPRINGFIELD TOWN LIBRARY

VISION: Springfield Town Library: a community hub for growth, connection, and discovery.

MISSION: The Springfield Town Library serves as the heart of our town. We connect people, ideas, and endeavors of all kinds. Together, we honor our heritage and embrace the future. We transform lives.

The Springfield Town Library (STL) is a vibrant community filled with materials for you. More importantly, the library has extremely helpful staff who work toward continual improvement so you have the programs, materials, and services you deserve. Library members checked out more than 35,000 physical items and downloaded more than 3,300 digital eBooks and eAudios. Patrons saved hard earned dollars by borrowing these that are on our library shelves, borrowing other items through interlibrary loan, using museum passes, using library computers and the wireless network, and getting their reference questions answered and more! More than 3500 people attended 167 programs at the library. Your library is a great use of your tax dollars. Every town resident is encouraged to have a library card.

We wished a very happy retirement to our former library director, Amy Howlett, who served Springfield for three years. This report focuses on the accomplishments she and the library staff made from July 1, 2018 - June 30, 2019. It is my fervent intention to be able to provide you with the best possible service and be able to report on expanded opportunities for you at this time next year.

The 2018-2023 Strategic Plan was adopted in September 2018. Thanks to the many people who were part of the focus groups to guide the future of the library. Three goals were developed and are noted below, along with the achievements made toward these areas.

1. Community hub - showcase, connector, conveyor and coordinator:

A. Provide meeting space for small groups (Yarning for a Cause, tutoring, etc.)

B. Collaborated with multiple groups for **VT Reads**, a statewide program coordinated by the VT Humanities Council. The 2018 book was *Bread and Roses, Too* by Katherine Paterson. STL collaborated with the Unitarian Universalist (UU) Church, Riverside Middle School (RMS) and the Springfield Historical Society. Katherine Paterson did a presentation in Springfield, which was the only visit in Southern VT. RMS 7th grade participated in the Valley Quest- Springfield Mill/Shop Quest, a walking tour and discussion with guides from the Historical Society.

C. Collaborated with **Springfield On the Move** - STL helped keep the Woolsen Block visually appealing by collaborating with the All For One Afterschool program to design and create a magical winter window. STL also participated in the Holiday Sticker Walk.

D. Collaborated with the **Springfield Revitalization Project** - STL created a hands-on, 3-D display in the library to inform community members of the sidewalk bump outs and riverwalk plans.

E. Collaborated to present the **Pre-K Art Show**- STL held the first annual Pre-K Art Show in conjunction with the National Association for the Education of Young Children's Week of the Young Child in April. Programs in the Springfield Pre-K Collaborative displayed Art throughout the library.

F. Collaborated with the **Springfield Housing Authority (Southview) and the Children's Literacy Foundation (CLiF)** to bring an author and free books (and pizza & pumpkins) to the children in the Southview community.

G. Collaborated with multiple organizations to bring Burbio to the Springfield Community. Burbio combines information from the library calendar as well as local schools, community events and businesses - so users can have the information all in one place.

2. Learning Center - continue and strengthen existing learning opportunities

A. **Tech Time** continued with assistance from high school students

B. STL hosted a Vermont Department of Libraries (VTDOL) **Teen Roundtable** with school and public youth librarians attending.

C. STL continued its participation in the **Vermont Early Literacy Initiative Science Technology Engineering Math (VELI-STEM)** 2 year grant which was a collaboration of the VTDOL and the VT Center for the Book focused on early learning in the library. In the last year of the grant, STL provided STEM programs to 1402 youth.

3. Update, improve and modernize the Library for children, teens, and adults:

A. Lights for the Children's Room were included in the Springfield **Promise Community Grant (PCG)**. The PCG funding also provided the Children's Room with plaster repair, paint, new carpet and other new furniture, including movable shelving, which helps us adapt the space for large group programs.

B. The lobby pendant lights were replaced with high **modern fixtures, using LED light-sensing units**. We were able to add LEDs to the restrooms and the mechanical room for the elevator in the basement. We also updated the very old fixtures in the staff area with LED lighting. The Library received Efficiency Vermont rebates for these expenses.

C. The Promise Community Grant also added the **Family Room** to the second floor, the only private space available for families, Skype sessions, etc.

D. With funding from the Friends of Springfield Town Library (FOSTL), a new **water fountain with bottle-filling capabilities** was purchased and installed.

E. **Chromebooks and Laptops** were added for patrons to use wherever they are comfortable in the library.

F. **WIFI was boosted** by adding a router to the second floor and more powerful one in the lobby.

G. **"World Book Online"** was added to the website for student research.

I am grateful to become a part of this great library and the overall Springfield community. Please contact me at springfieldlibrary@hotmail.com or 802-885-3108 if you have suggestions for improvement of our library and its services.

Sue Dowdell, *Library Director*
Website: www.springfieldtownlibrary.org

REPORTS OF BOARDS AND COMMISSIONS

BOARD OF CIVIL AUTHORITY

The Board of Civil Authority (BCA) for the Town of Springfield consists of the fifteen Justices of the Peace, the Selectboard 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.

Fiscal Year 2018-2019 included the Vermont Primary on August 14, 2018, the Vermont General Election on November 6, 2018 the Annual Town Meeting held on March 5, 2019.

During Fiscal Year 2018-2019 the Board of Abatement heard 7 requests from property owners. Upon completion of the town wide re-appraisal the Board of Tax Appeals scheduled 28 hearings, 2 of which were withdrawn by property owners prior to being heard. The Board of Tax Appeals spent July 26th through September 27th hearing testimony, performing inspections as well as reporting their findings and decisions. There were 6 taxpayers who appealed the decision of the Board of Tax Appeals to the Vermont State Appraiser. Of those who appealed to the Vermont State Appraiser, 2 cases were settled and the remaining 4 are awaiting the completion of the state's process and decision.

The Town of Springfield is very fortunate to have a large group of people who take the time to serve as our elected Justices of the Peace as well as those who serve as our Election Officials. It is with great appreciation that we thank them for their professionalism, dedication and efforts. A special thank you to the School District for allowing us to use Riverside Middle School Gymnasium as our polling place, the attentive maintenance staff at Riverside Middle School and Riverside Middle School teachers, staff and students for their patience and cooperation during voting days.

Barbara A. Courchesne, *Clerk*
Board of Civil Authority
Website: www.springfieldvt.govoffice2.com
Email: tosclerk@vermontel.net
Phone: 802-885-2104

SPRINGFIELD ENERGY COMMITTEE

The Springfield Energy Committee is a seven-member committee appointed by the selectboard and reviewed every three years. Its members are Char Osterlund, chair; David Yesman, vice-chair; Peter MacGillivray, selectboard member; Steve Osterlund, Brian Abild, Melissa Mackenzie and Hallie Whitcomb. The role of the committee is to assist the town with increasing its energy efficiency, and to promote energy conservation and renewable energy projects.

This past year the committee worked with Efficiency Vermont and Jeff Strong from Public Works on an LED lighting upgrade. It was determined that the scope of the project was too large. The energy committee money will be rolled over and combined with new money to attempt the upgrade in the coming fiscal year.

The energy plan is in the final stage of approval by the selectboard at the time of this writing.

The energy committee partnered with Efficiency Vermont in a Button Up program and hosted two workshops with EV on weatherization. The committee invited a number of guest speakers to their meetings, and a number of committee members participated in the Upper Valley Energy Roundtable. Individual committee members testified at a State budget meeting in Springfield, visited the Building Trades program at River Valley Technical Center, and the committee as a whole, provided input to the Public Utility Commission concerning preferred solar siting.

Char Osterlund, *Chair*
Phone: 802-885-5115
Email: charm@vermontel.net
Website: www.springfieldvt.govoffice2.com

CEMETERY COMMISSION

Overall the operation of the town's eight cemeteries has continued to run smoothly during the past year, the full time crew during operating months of April to November consists of two men. At times this year due to a shortage of help the cemetery was maintained by the sexton only. The crew is constantly doing their best to keep up with mowing and trimming in all of the town's cemeteries as well as other general maintenance and burials.

At this time we have an active and interested Cemetery Commission and we are looking for interested people to join our commission for future seasons.

The sale of new lots this past year for Oakland and Pine Grove Cemeteries totaled 16. We have a small percentage of Section J in Oakland open for sale and still a large portion of section # 5 in Pine Grove open for sale.

The Commission is currently working on future lot locations in the Oakland Cemetery at this time.

Anyone interested in purchasing a cemetery lot in the town's cemeteries can contact cemetery commissioner Scott Page at Davis Memorial Chapel in Springfield at 802-885-3322.

Scott A. Page, *Chair*
Website: www.springfieldvt.govoffice2.com

SOUTHERN WINDSOR COUNTY REGIONAL PLANNING COMMISSION

The Southern Windsor County Regional Planning Commission (SWCRPC) is an organization that serves the ten towns in the Southern Windsor County Region, including Springfield. The activities and programs of the SWCRPC are governed by a Board of Commissioners that are appointed by each member town. The primary function of the SWCRPC is to assist member towns with their planning and other community related activities, and to promote cooperation and coordination among towns.

During FY19, the dues from member towns contributed about 3% of the SWCRPC's annual budget of \$1,054,616. The town dues assessment of \$11,716 was determined on a \$1.25 per person based upon 2010 Census data. The remaining revenues were derived from federal, state and other funding sources.

The SWCRPC offers member towns a broad range of services, including assistance with planning, zoning, transportation, water quality, emergency management, data, mapping and other planning activities. In FY19, the SWCRPC has provided a significant amount of services to the Town of Springfield including:

- Provided assistance through our regional brownfields program for the Park Street School, 1620 Park Street, Woolson Block, Jones Center, One Hundred River Street, and Jones and Lamson site.
- Provided continued technical assistance to the Planning Commission with preparing zoning bylaws amendments.

- Assisted the Town of Springfield to secure funding for:
 - Constructing Phase A stormwater improvements at Comtu Falls Park.
 - Developing a Stormwater Master Plan, including 8 preliminary designs.
 - Preparing preliminary designs for Lincoln Street stormwater improvements.
 - Completing the final design phase for Valley Street dam removal.
- Assisted the Energy Committee and Planning Commission to refine an "enhanced energy plan" to have greater influence in the Public Utility Commission decision making process.
- Assisted the Town to develop a Local Emergency Management Plan.

We would like to thank town appointed representatives Joe Wilson, Walter Martone and Kristi Morris who have served on the SWCRPC Board and Committees this past year.

Thank you for your continued support of local and regional planning. For more information about the SWCRPC, call us at (802) 674-9201, visit our website at www.swcrpc.org, or look us up on Facebook.

Thomas Kennedy, AICP
Executive Director

SPRINGFIELD GREENWAYS, TRAILS, BYWAYS AND RURAL ECONOMY ADVISORY COMMITTEE

The committee has been moving forward, establishing ourselves as an important part of Springfield's revitalization efforts. In the spring of 2019, there was a presentation to the Select Board to clearly define what context our communications with private landowners can involve concerning permissions for public use of existing trails. It was decided that the committee can approach private landowners by first notifying the Town Manager.

A proposal was also written to be presented to the Planning Commission concerning rural business land use and preserving rural Springfield's aesthetics and farmlands to be submitted this fall.

Discussions began concerning a budget proposal for the 2019-2020 fiscal year for trail maintenance, mapping and a

town coordinator who would manage community service hours for students and other volunteer trail groups.

We are constantly revamping trail maps; both those trails already open to the public and proposed public use.

Outreach to regional trail development groups is in the beginning stages as well.

Promoting more public involvement in the TGBRE Committee will be a top priority moving into 2020.

Randy Gray, *Chair*
Phone: 802-886-9717
Email: vermonstah34@yahoo.com
Website: www.springfieldvt.govoffice2.com

SOUTHERN WINDSOR/WINDHAM COUNTIES SOLID WASTE MANAGEMENT DISTRICT

Andover • Athens • Baltimore • Cavendish • Chester • Grafton • Ludlow • Plymouth
Reading • Rockingham • Springfield • Weathersfield • West Windsor • Windsor
www.vtsolidwastedistrict.org

The District was chartered in 1981 and serves fourteen towns. Each member municipality appoints a representative and an alternate to serve on the Board of Supervisors. Springfield's representative is Tom Yennerell; Matt Priestley is the alternate.



Six hundred and thirty-seven people participated in the District's two fall 2018 and two spring 2019 household hazardous waste collections, which cost almost \$40,000.

To help residents prepare for the July 1, 2020 landfill ban on food scraps, the District hosted four backyard composting workshops in spring 2019 with 12 to 30 participants per event. People who do not want to compost, can deposit their food scraps in the compost container for free at the Springfield Transfer Station.



All household batteries (AA, AAA, C, D, 9v, button, coin cell, and rechargeable), are accepted at the Springfield Transfer Station. Batteries are "special recycling" and do NOT go in with other recycling. The District recycled more batteries per capita in FY19 than any other area in Vermont.

Respectfully submitted,

Mary T. O'Brien
Recycling Coordinator
Thomas Kennedy
District Manager
Ham Gillett
Outreach Coordinator



SPRINGFIELD REGIONAL DEVELOPMENT CORPORATION

On behalf of the Board of Directors and members of Springfield Regional Development Corporation, thank you to the residents of the Town of Springfield for the continued support of SRDC.

Perhaps the most notable project, which is continuing to grow and develop as of this writing, is the Black River Innovation Campus (BRIC). BRIC has evolved from a partnership between SRDC, the Southern Windsor County Incubator (SWCI) and Matt Dunne/Center on Rural Innovation. In FY19, BRIC began working on interim space at the former Park Street School, which SRDC expects to acquire in FY20 as part of a complete site redevelopment. BRIC has hired Trevor Barlow, a Springfield native, as its Executive Director, and is actively working on a variety of initiatives, including computer-science education, to create a tech ecosystem in the community.

The Federal Opportunity Zone program has been a welcome resource for Springfield. As of FY19 year-end, 2 properties had been purchased and a 3rd, the former Artisan Surfaces facility, was close to a sale, which would be the first combination business/real estate OZ-funded investment in town. We have other significant OZ-related projects underway.

SRDC has utilized VEDA financing to continue work on the former Bryant Grinder facility as well as closing out a \$200K EPA cleanup grant for the south end of the property. We have drafted specs for the demolition of J & L Plant 1 and are working through the necessary regulatory approvals to move forward with that work.

SRDC assists existing companies in the community, as well as those looking to start a business. This includes

facilitating available resources, from training funds to specific financing programs and other incentives to help preserve and grow employment in our region. Our office includes the Small Business Development Center and Procurement Technical Assistance Center, which assists companies to more effectively bid on government contracts, both State and Federal.

The dominant issue with our area employers continues to be workforce development, and the lack of a skilled workforce. SRDC is a close partner with the River Valley Technical Center and River Valley Workforce Investment Board, as well as other regional stakeholders, and is actively working to address a variety of related issues, including increasing the workforce participation rate in the labor market area.

We maintain a strong relationship with Tom Yennerell, the Town Manager and the Board of Selectmen. Kristi Morris, the Selectboard Chair, sits as an Ex-Officio member of the SRDC Board. SRDC also values our strong partnerships with the Southern Windsor County Regional Planning Commission, Springfield Regional Chamber of Commerce and Springfield On The Move.

To learn more about SRDC, please contact me at 885-3061 or bobf@springfielddevelopment.org. You can also go to our web site www.springfielddevelopment.org or see updates on our Facebook page!

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

HUMANE SOCIETY

Springfield Humane Society is happy and proud to serve the residents of Springfield. We care not only for the animals, but we're here to help the people as well! We have many innovative programs for the residents of town, and beyond. We have a pet food pantry for those in need, we offer free training and behavioral advice, we have a zero interest loan for basic veterinary care. We hold monthly low cost spay/neuter clinics, and have a Spay the Mom program where we take in mother cats, spay and vaccinate them for free, and return them to the owners. We keep the kittens and make sure they are fixed prior to adoption to help stop pet overpopulation. We offer a TNR program for people with feral cat colonies where we trap and spay or neuter the cats, and return them, thus stopping the colony from growing and allowing it to die out slowly. We have a barn kitty program for cats who wouldn't make great pets, but would do well helping with rodent control. We offer all types of volunteer opportunities, including our new Rent a Rover program where people can take a shelter dog out for an hour, a day, or a weekend. This is great for people who want to see what living with a dog is like, who love dogs but can't have one, or who just want to help make a shelter dog's life better.

And of course we go above and beyond for the animals in our care! We spay and neuter all animals prior to being adopted, all are fully vaccinated, and wormed. Cats are tested for FIV/FeLV and dogs are tested for 4 tick borne diseases and treated if positive. Flea prevention is applied and heartworm prevention is given monthly. Dogs are temperament tested as well. We also, through our princess fund, take care of "above and beyond" medical needs such as surgeries, dental care, tumor removals and biopsies. And equally important, we do our best to keep the cats and dogs mentally healthy as well as physically healthy! We have hideaways for scaredy cats, brain toys for bored dogs, lots of toys, and lots of attention!

Of course none of this would be possible without the generosity of our supporters, and the tireless work of our volunteers! This year our incredible volunteers put in well over 1000 hours of time! They helped with everything from dog walking, spay/neuter clinics, fundraising, gardening, kitty fostering and socializing, transports, and well – everything!

We held 10 spay/neuter clinics this year, spaying 250 female cats and neutering 215 male cats! And also the occasional bunny – we took 36 rabbits in this year, all of whom were spayed or neutered prior to adoption. We also took in 2 ferrets, 2 turtles, 1 hamster and 1 guinea pig!

We took in 59 stray dogs this year, and 53 owners came forward. We took in 122 stray cats, but only 12 owners came looking for them! We're not sure why this is, that people who lose their dog do everything they can to find it, but people who lose their cats... don't. We hear it a lot at the shelter too. "Our cat disappeared". They don't disappear like a magic trick. Often they are brought to the shelter. Please call us if your cat is missing!

We took in 34 dogs and puppies (most adult dogs) and 131 cats and kittens (mostly kittens). In spite of our low cost spay neuter program, and our FREE spay the mom program, we are still getting a LOT of kittens during "kitten season", stretching our already small medical budget, and taking up every single space we can find.

Earlier in the year, before kitten season, we transferred in 83 kittens from higher intake shelters down south where kitten season is year round. We also transferred in 102 dogs and puppies. We are lucky that here in VT pet overpopulation of dogs isn't an issue as it is down south. We transport mostly puppies up that would otherwise die down there, and here we have waiting lists to adopt puppies!

Speaking of adoptions – This year 275 cats and kittens went to new homes, and 140 dogs and puppies!

We look forward to continuing to serve the people and pets of Springfield for many years to come!

Anne Eddy, *Executive Director*

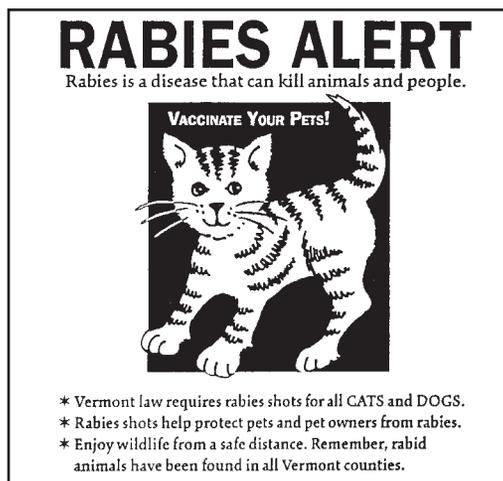
401 Skitchewaugh Trail

Phone: 802-885-3997

Fax: 802-885-1346

Email: spfldhumane@vermontel.net

Website: www.spfldhumane.org



VERMONT LEAGUE OF CITIES AND TOWNS

About the League

The Vermont League of Cities and Towns (VLCT) is a non-profit, nonpartisan organization, owned by its member municipalities, with a mission to serve and strengthen Vermont local government. It is directed by a 13-member Board of Directors elected by the membership and comprising municipal officials from across the state. The most recent audited financial statements are posted on our website, vlct.org/about/audit-reports, and show that our positive net position continues.

Member Benefits

All 246 Vermont cities and towns are members of VLCT, as are 139 other municipal entities that include villages, solid waste districts, regional planning commissions, and fire districts. Members have exclusive access to a wide range of specialized benefits, expertise, and services, including:

- **Legal, consulting, and education services**, including prompt responses to member inquiries. In 2019, VLCT continued to provide members with timely legal and technical assistance, including answering more than 4,000 legal questions and publishing legal compliance guidance, templates and research reports, many of which are available to our members on our website.
- **Training programs on topics of specific concern to officials** who carry out the duties required by statute or are directed by town meeting mandates. The League provided training on various topics related to municipal law and governance to more than 1,000 members this past year.
- **Representation before the state legislature and state agencies**, ensuring that municipal voices are heard collectively and as a single, united voice. VLCT's recent legislative efforts have helped provide cities and towns additional resources to achieve tangible results on pressing issues such as road and bridge repair, cybersecurity,

housing and economic growth, renewable energy, emergency medical services, reducing carbon emissions, and ensuring water quality. Members are also represented at the federal level primarily through our partner, the National League of Cities, as well as directly with Vermont's Congressional delegation.

- **Access to two exceptional insurance programs.** The Property and Casualty Intermunicipal Fund (PACIF) provides comprehensive and cost-effective property, liability, and workers' compensation insurance coverage, programs, and services that protect the assets of your community. The VLCT Employment Resource and Benefits Trust (VERB) provides unemployment insurance, life, disability, dental, and vision insurance products to members at a competitive price. Both programs provide coverage and products that members need and ask for, help Vermont municipalities stretch their budgets, and are *only* available to VLCT members.
- **Access to a host of educational and informative materials and member conferences**, including a news magazine, handbooks, reports, articles, and events that all focus on the needs of local government and provide additional educational and networking opportunities.

At the heart of all these activities is VLCT's commitment to serving as a good steward of member assets, and we are proud of the progress we continue to make in that effort. Members are welcome to visit the VLCT office anytime to review the operations of the organization, to ask questions, and to access resources that can help each individual official and employee carry out the important work of local government.

To learn more about the Vermont League of Cities and Towns, visit the VLCT website at vlct.org.

SPRINGFIELD AIRPORT COMMISSION

The year started out with the hiring of Rollin Tebbetts as airport operations technician after 25 years at Bradley International Airport as operations and maintenance manager. He will work with all ten airports in the State to bring them up to better levels. We were told that we would have runway center line repainting and crack filling in 2018 but for various reasons that did not happen.

There are plans to have two Civil Air Patrol glider encampments and there is a waiting list for both sessions. There will also be a flight instructor school for glider instructions in the fall and the aerobatic competition will again be held in July. The aviation easements hoped to be completed in 2018 but they were not.

On October 24th, a group came down from Montpelier to present the Airport System Plan to the various parties involved – selectboard, SRDC, regional planning, Weathersfield planning, and the Corps of Engineers. This plan addresses economic development at the airports in VT. Some ideas are solar fields, hangars, runway lights, taxiways, terminal upgrades, airport business development and expansion.

The possibility of a new and improved GPS approach into the airport by the FAA was discussed but it cannot happen until the easements are complete and the trees are cut.

Assistance from the VT Dept. of Tourism and Marketing for promotion of the 100th anniversary of the airport was extended and will likely be gratefully accepted.

There was more discussion about several more obstruction beacons being out and we were told that it was an FAA problem. The runway edge cracks are still a problem so we continued to bring it up at each meeting. It was also discussed as to why the State is competing with the local FBO in renting the #1 hangar instead of making it part of the lease.

One interesting item came out that the proposed FY 2019/2020 AOT budget for airports in VT is \$9.3 million for all ten airports which is 80% below needed funds.

We had a fly-in and educational program on July 20, with about 20 attendees and lots of questions

The runway lights on runway 11/29 went out in late February and were not able to be repaired until April. The wiring is very old and buried in the ground so is subject to harsh winters. We were told several more beacons were out and were finally updated that the FAA has put repair and replacement of beacons on hold pending a decision of whether or not they are needed.

2020 will be a busy year with another Aviation Career Education (ACE) camp, a regional glider contest, the aerobatic competition and the 100th anniversary of the Springfield Landing Field which is not the Hartness State (Springfield) Airport.

Peter E. MacGillivray, *Chair*
802-885-4238

Website: www.springfieldvt.govoffice2.com

EDGAR MAY HEALTH AND RECREATION CENTER

The Edgar May Health and Recreation Center is pleased to make this annual report to the residents of Springfield. We are extremely grateful for the continued support to the Center by the citizens of Springfield.

The Edgar May Health and Recreation Center continued its tradition of providing area residents with the opportunities and resources necessary to live an active and healthy lifestyle. The EdgarMay is open 99 hours per week, allowing people the opportunity to exercise and recreate in a number of different settings in either our swimming pools or fitness center, by joining our group exercise classes, our youth or Masters Swim teams, taking swimming lessons, and more. The EdgarMay had more than 80,000 individual visits over the course of 2019.

During our 2019 fiscal year, 511 individuals benefitted from financial support in the form of scholarships to attend and participate in programs at the EdgarMay. The total scholarship dollars awarded in 2019 equaled \$48,046 this represents a 13% increase over the previous year. The EdgarMay continued to provide its scholarship program to cover our Prescription for Exercise Program, fitness classes, Swim Team and swimming lessons. Scholarships are provided based on a sliding fee scale to all income eligible individuals and families. The award amount is based on household income and household size and priority is given to Springfield residents and seniors.

Here are some other highlights from 2019:

The EdgarMay partnered with the Springfield Area Parent Child Center to provide a one-day family event focused on health, wellness and activity options for youth and families in our communities. Local service providers were able to promote and demonstrate activities they provide for youth and families. Local food trucks were on hand as well as a 30' Rock Climbing Tower. This event will become an annual offering in Springfield attracting families from all over our region.

The EdgarMay continued its FREE community programming in 2019 including our Move To Improve Program, KidsFIT classes, and FREE community swim times for Springfield residents (Tuesdays 5-7pm and Saturdays 2-4pm). These programs are just a small sampling of the ways we provide free or low cost access to health and wellness activities. These program see an average of 400 visits per month.

On November 22rd the EdgarMay offered its sixth annual Thanksgiving Day 5k. The event was an enormous success with more than 150 runners and walkers burning off some calories on a very cold Thanksgiving morning. This annual event draws participants from all over the country coming back to our community for the holiday.

Our monthly Kid's Night Out events continue to provide youth ages 6-13 with a fun and safe place to spend an evening with friends while mom and dad get an evening to themselves.

The EdgarMay continued to provide Springfield first grade students with a coupon for a session of FREE swimming lessons at the EdgarMay. This is the seventh year of this commitment

and helps to ensure that young Springfield children learn to be safe around water as well as the valuable opportunity to learn a life-long exercise skill. In December of 2018, 87 First Fins Gift Certificates were given to Elm Hill 1st graders.

The mission of the Health and Recreation Center is to provide area residents with the opportunities and resources necessary to pursue a healthy and active lifestyle. If you have not visited us, we hope you will. For additional information, please visit our website, www.myreccenter.org, email info@myreccenter.org, or call us at 885-2568.

Christian Craig
Executive Director

2018-2019 PROFIT AND LOSS STATEMENT

Revenue	Oct '18-Sept '19
Membership	\$383,127
Programs	\$159,507
Rental Fees	\$44,114
Annual Fund	\$30,059
Grants	\$115,693
Interest	\$309
Endowment	\$138,145
Total	\$870,954
Expenses	
Insurance	\$34,434
Utilities	\$153,351
Wages	\$453,024
Equipment	\$7,112
Program Expenses	\$28,816
Advertising	\$7,263
Grant Expense	\$36,749
Membership Expense	\$18,888
Supplies	\$37,757
Maintenance	\$26,979
Professional Fees	\$50,847
SMCS Wages/Services	\$11,000
Studio Rent	\$12,000
Miscellaneous	\$13,342
Fundraising Expense	\$14,906
Equipment Rental	\$9,044
Total	\$915,512

SPRINGFIELD HOUSING AUTHORITY

The units at the Whitcomb and Huber Buildings moved from the public housing program to HUD's new RAD (Rental Assistance Demonstration) program on 10/1/16. This new program will give all the tenants a project based Section 8 voucher, so that their rent remains affordable. It also allows the management at the housing authority to better predict their income for the upcoming year and gives them more flexibility on how the funds can be spent. These two buildings had a lower occupancy rate than normal at 95.24%. The current waiting list shows 50 applicants. We completed one large capital project. As discussed in last year's report, the Whitcomb Building was damaged again by flooding on 7/27/18. The culvert across the street became blocked and the water from a heavy rain storm poured into the building. This flood destroyed the electrical system and damaged all the first floor apartments causing over \$450,000 in damages and displacing all the tenants for about two weeks. The entire electrical system was finally replaced this year at a final cost of \$360,000 with the insurance company contributing \$225,000 of that amount.

The Authority also manages 61 Section 8 vouchers. Due to HUD funding cuts, we were only able to use 49 of our 61 allotment for the past year. However, the SHA did use all available HUD Section 8 funding to lease as many families as possible and paid over \$300,000.00 to the local landlords for leasing to our Section 8 tenants. Currently, there are 64 families on the waiting list. The waiting period for local residents is about 36 months. Due to the long waiting period for service, the Board closed the waiting list this past year.

The Maples, the Rural Development project on South Street, shows 41 people on the waiting list. This past year saw an occupancy rate of 96.33%. Also, during the past year, we continued the process of vinyl floor and carpet replacement in the units. Our future plans include continued vinyl and carpet replacement and the shingling of the roof.

The Mountain View Apartments has been owned by the SHA since 2007. This development had an occupancy rate of 97.77% this past year and a waiting list of 56 families. In June of 2018, HUD did an inspection of the property. Our score of

90% kept us as a HUD high performer for another 3 years. The major capital improvements this year consisted of our continued replacement of floor coverings and appliances as well as the water lines under several buildings.

Westview Terrace Apartments were purchased by the Springfield Housing Unlimited organization in January of 2012. The property had an occupancy rate of 96.74% this past year. Currently, there are 19 families on the waiting list. These 58 units of family housing are a part of the Low-Income Housing Tax Credit Program. They service families that 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 major capital items this year consisted of new carpeting & flooring in several apartments.

Ellis Block was officially opened in October of 2011. This property includes a three-screen movie theater as well as another 9 units of affordable housing for the downtown area. The movie theater was an important part of the restoration of the Ellis Block building and continues to be a key part in the revitalization of downtown. The current theater operators, Chad and Jessie, continue to do an outstanding job in making the theater a vital part of the downtown.

The Ellis Block is owned by a partnership in which Springfield Housing Unlimited (SHU), the Authority created non-profit, is a co-general partner with Housing Vermont. The Springfield Housing Authority manages the property but has no ownership interest. This past year the nine units were 84.41% occupied. Currently, there are 12 people on the waiting list.

The Woolson Block is being co-developed with Housing Vermont. Work on the building finally began in May of 2019, see photo below. The current plan will be to re-open this building in the summer of 2020. The end results will be the addition of 20 new apartments and 4 refurbished store fronts. The commercial spaced will be master leased by Springfield on the Move. There will also be a Youth in Transition program on the garden level in the building. When completed, this building will be another key addition to the restoration of downtown.

Finally, the public can now access information on the SHA properties and get applications. The website address is www.springfieldhousingauthorityvt.org.



Woolson Block October 2019

William F. Morlock, III
Executive Director
Email: bmsaha@vermontel.net

Peter Andrews
Chairman

Daniel Harrington
Vice-Chairman

Jeff Perkins
Carol Cole
Walter Jabs, Jr.

SPRINGFIELD ON THE MOVE

Springfield's Designated Downtown revitalization group has once again been working on moving forward with our progress within the downtown area. Throughout this past year, we have been working diligently with partner groups on the continued beautification, economic development, and promotion of our wonderful town. Several projects were started and completed while others have just gotten underway.

Last holiday season we once again joined forces with the Springfield Regional Chamber of Commerce to bring the Sticker Map component to our local children during the Downtown Holiday Program. Thanks to the teachers' association, Alpha Delta Kappa, we continue to be able to donate a book to each participating child, and thanks to our local participating businesses who also financially support SOM's part of the holiday program we are able to include several "goodies" for the children to have at the completion of their Sticker Map adventures! Last year, 27 businesses participated with more than 200 children going around our downtown before Santa arrived on the fire truck to light our holiday tree! Thanks to Knit Wits, each child is able to pick out a hat and mittens of their choice off of our tree at our Sticker Map starting point within the People's Bank Building. We are looking forward to doing this again this upcoming December.

We continued working with local organizations to keep the Woolson Block Building bright and inviting during the winter months thanks to the Springfield Housing Authority. The window displays ended in April and many groups were upset that we had to stop which was a great problem to have! That being said, much more exciting things started happening in the building this summer--the almost \$9M renovation which will end up providing 15 apartments on the 2nd and 3rd floors, 4 SRO and 1 On-Site Administrator apartments located below street level, and 4 retail spaces which SOM has been tasked to fill with businesses should be ready for occupancy in late summer/early fall 2020. We have been asking you and listening to what kinds of businesses you would like to have in the downtown and there have been many wonderful ideas and suggestions given and they are appreciated!

After working with the Town of Springfield to make the Old Bakery Building brighter and more inviting to potential buyers it was concluded that it would be most practical to tear the building down and, hopefully, add a small additional green space to the already-under-construction Comtu Cascade Park. The Bakery Building, LLC purchased the building from the Town, did their own independent fundraising after making sure no other current or future projects' potential funding would be affected, and were able to accomplish the tear down late summer 2019.

Springfield On The Move, in collaboration with Trout River Brewery, had our inaugural fundraiser "TroutStock" in July and it was a wonderful success. We had over 200, 21+, attendees to hear live, local musicians play while enjoying craft beer from Trout River, hard cider, ginger beer, craft coffee from Flying Crow Coffee as well as choose from Simply Asian, Taco's Tacos, and Cuppity Kakes for food. We are hopeful to add 2 more music sets to TroutStock 2020 and possibly invite a winery and distillery in to complement the event. We, of course, wouldn't have been able to have this fundraiser without sponsors and attendees and are thankful for all who supported and volunteered.

Besides TroutStock, SOM has been working to brighten the downtown area with 3 different light projects, 2 of which are still in the planning phase. The first light project ("Light the Corner") was to install lights on the tree trunks and lower branches on the trees located on the corner of Valley and Main Streets. The second project ("Light the Alleyway") is trying to get lights installed in the alleyway in-between the Huber Building and the Bank Block Building on Main Street. The third lighting project ("Light the Falls") includes looking into lighting the Comtu Falls by the Park Street Bridge.

In addition to beautification with flowers and lights we are working to make our downtown safer with the potential additional of highly visible crosswalk signs near the Senior/Community Center Building as well as by where the Comtu Cascade Park is being built. These two crosswalks are particularly dangerous as they are used quite frequently, at all hours of the week, and they have blind spots. We are hopeful to secure funding for these 4 lighted signs through grant monies. We are also working towards integrating wayfinding signage throughout the downtown and greater Springfield area so that locals and visitors will have an easier time navigating by car and on foot.

We have been continuing to work on SOM's online presence and, once again, the River Valley Tech Center is a great resource. Not only are we working with the youth at RVTC but also those involved with The **SPACE** (Springfield's Peer And Community Engagement) located downtown. SOM feels that it is important to involve youth in the revitalization of our community.

In addition to the Town of Springfield, other significant partners with whom we work together to accomplish our economic development and beautification goals include: the Springfield Regional Development Corporation, Springfield Regional Chamber of Commerce, the Springfield Housing Authority, the Springfield Garden Club, the Black River Innovation Campus, The SHS Alumni Association, All-4-One, the Springfield Rotary Club, the Southern Windsor County Regional Planning Commission, Vermont Housing, the Vermont Agency of Commerce and Community Development, our entire membership, and, of course, our invaluable volunteers who have invested more than 350 hours in our community in 2019 at the time the annual report was due. Without the financial support of our membership and the dedication of our volunteers we would have a very long hill in front of us to get Springfield back on its feet.

As was mentioned at our annual meeting this past July, Springfield On The Move is part of a very special team working to create a better community downtown. Up at the Springfield High School outdoor track there is an acronym for **TEAM** on an equipment building. I have asked our membership to focus on that this upcoming year: **Together Everyone Achieves More**. We are well on our way to doing that, Springfield—thank you for your continued support.

Jessica Martin, Executive Director
96A Main Street
Phone: 802-885-1527

Website: www.springfieldonthemove.net
Email: springfieldonthemove@gmail.com

**SPRINGFIELD
SELECTBOARD**



TOWN OF SPRINGFIELD
96 Main Street
Springfield, VT 05156

**APPLICATION FOR
APPOINTED BOARDS, COMMISSIONS AND COMMITTEES**

Name: _____ Date: _____

Address: _____

Home Phone: _____ Work Phone _____

Email: _____ Cell Phone _____

OFFICE DESIRED:

- | | | |
|---|---|--|
| <input type="checkbox"/> Energy Committee | <input type="checkbox"/> Housing Authority | <input type="checkbox"/> Surveyor of Wood & Lumber |
| <input type="checkbox"/> Budget Advisory Committee | <input type="checkbox"/> Planning Commission | <input type="checkbox"/> Fence Viewer |
| <input type="checkbox"/> Development Review Board | <input type="checkbox"/> Downtown Design Review Advisory Commission | <input type="checkbox"/> Tree Warden |
| <input type="checkbox"/> Greenways, Trails, Byways and Rural Economy Advisory Committee | <input type="checkbox"/> Airport Commission | |
| <input type="checkbox"/> Other: _____ | | |

Reason(s) for desiring office: _____

Please state reason(s) you feel make you qualified for the office: _____

*Please Return or Email this Form To: Administrative Assistant
Town of Springfield
96 Main Street
Springfield, Vermont 05156
tosmanagerasst@vermontel.net
Telephone: 885-2104, Ext. 221*

REPORTS OF AGENCIES AND ORGANIZATIONS

VISITING NURSE AND HOSPICE FOR VT AND NH

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is a compassionate, non-profit healthcare organization committed to providing the highest quality home health and hospice services to individuals and their families. VNH provides care for people of all ages and at all stages in life, and delivers care to all, regardless of ability to pay.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2018 and June 30, 2019 VNH made 10,069 homecare visits to 421 Springfield residents. This included approximately \$271,124 in unreimbursed care to Springfield residents.

- **Home Health Care:** 6,636 home visits to 299 residents with short-term medical or physical needs.
- **Long-Term Care:** 1793 home visits to 60 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 1,332 home visits to 43 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 308 home visits to 19 residents for well-baby, preventative and palliative medical care.

Additionally, residents made visits to VNH wellness clinics at local senior and community centers throughout the year, receiving low- and no-cost services including blood pressure screenings, foot care, and flu shots.

Springfield's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Hilary Davis
Director Community Relations and Development
Phone: 888-300-8853
Website: <https://vnhcare.org>

VALLEY HEALTH CONNECTIONS

(PRECISION VALLEY FREE CLINIC DBA VALLEY HEALTH CONNECTIONS)

Valley Health Connections is a non-profit 501 (c) 3 located at 268 River Street, Springfield, Vermont. We became incorporated in the State of Vermont on January 21, 2000 as Precision Valley Free Clinic. Our mission is to remove barriers and facilitate access to health care for uninsured and underinsured people, as well as to prevent people from becoming uninsured.

Valley Health Connections has always assisted patients with healthcare program enrollment, and since 2013, has been a certified assistor organization providing in-person assistance to eligible individuals and families who wish to enroll through Vermont Health Connect. We also help people transition from Vermont Health Connect to Medicare, assist people with enrollment in Medicare Part D, all of the Medicaid programs and Ladies First. From 7/1/18 to 6/30/19 we served **587 Springfield residents and provided 755 insurance enrollment assists to these residents; 37 pharmacy vouchers; 276 Charity Care applications, 68 Social Service enrollments. 92% of the Springfield Residents we worked with either became, or remained, comprehensively insured.** Our clinic provided over \$38,000 in free medications and, \$7,000 in dental fees (dentures, crowns, fillings). There is never a charge for our services. We work in close partnership with Springfield Medical Care Systems and the Vermont Coalition of Clinics for the Uninsured.

The staff and Board of Directors of Valley Health Connections wish to thank the people of Springfield for supporting their efforts to improve the health of town residents across the age spectrum.

Lynn Raymond-Empey
Executive Director
268 River Street
Springfield, VT 05156
Phone: 802-885-1616
Email: valleyhealth@vermontel.net

SPRINGFIELD SUPPORTED HOUSING PROGRAM

The Springfield Supported Housing Program (SSHP) is a private, non-profit agency that helps families and individuals who are homeless or potentially homeless locate and secure permanent, affordable housing, and then provides program participants with up to two years of at home case management to address any issues that led to the housing crisis and to pursue positive life goals. Case managers provide help with budgeting, landlord-tenant mediation, assistance pursuing employment, education, childcare, substance abuse treatment and other services that lead to healthy, productive living.

SSHP covers the Springfield Agency of Human Services district and places participants in housing from Windsor to Saxtons River. SSHP has five, two-bedroom apartments, a three-bedroom apartment, eight one-bedroom units that provide transitional housing to homeless families and individuals. Stays are typically limited to 90 days and approximately 93% of participants have successfully transitioned into permanent housing. For the fiscal year July 2018 to June 2019 SSHP has worked to house 42 families and 22 individuals who were homeless or threatened with homelessness in Springfield. These families and individuals receive ongoing support services for up to two years.

SSHP also administers a Housing Opportunity Program (HOP) that provides financial assistance for 1st month's rent, security deposit, back rent or back utilities owed to prevent disconnect.

Our Housing Opportunity Program (HOP) is to help us prevent homelessness, and a dedicated case manager assists people who are literally homeless to move into either transitional or permanent housing and then provides ongoing support. These people may be staying at a motel payed for by General Assistance (State Aid) or they may be living in their car or a tent. Some may be living out in the elements such as under a bridge or in hallways. This case manager has initial contact with households experiencing homelessness and will work with the household to connect with services and supports.

SSHP is also the lead agency for Coordinated Entry for the Springfield AHS district, which is a process by which each person experiencing a housing crisis is met with and directed to the best resource. As a result of this process we meet the majority of households in our area experiencing a housing crisis.

Lee Trapeni, *Executive Director*
56 Main St. Suite 208
PO Box 178
Springfield, VT 05156
Phone: 802-885-3034
Fax: 802-885-3035
Email: ltrapeni@sshpv.org

SPRINGFIELD FAMILY CENTER

We sincerely appreciate the continued support from the Town of Springfield that provides about ¼ of our annual income. Rental income and grants from various foundations provide the remainder of our income. The support from the Town of Springfield and additional donations from foundations, people and businesses are critical to our ongoing work to meet the basic needs of our most at-risk residents, both seniors and low income, working families. We missed the deadline for a major grant this spring and had to rely on volunteer leadership and people in our job skill training programs from Vermont Associates, 3 Squares Vermont, and Reach-Up who work in reception, food service, and house-keeping to all the activities going at the Family Center. They didn't miss a beat and continued to provide the same level of support to those who use the Food Shelf and share in our weekly lunches. We are filling our paid staff positions with James Harris as our new Program Director and interviews are ongoing for the Executive Director position. We plan to have an Executive Director hired by the end of 2019.

This has been a challenging year, and, with your support, we have helped prevent a complete unraveling of the Southern Vermont region's social, cultural, and economic fabric, by continuing to provide essential services to thousands of local residents who suffer from food, housing, and financial insecurity. Our desire is to work to increase our fundraising in the coming year so we can expand our hours of operation and the services we provide.

The Springfield Family Center's food shelf and daily hot meal provide sustenance and nutrition to those who would otherwise go hungry. About 200 families benefit from the food shelf each month and we serve over 500 lunches each month. Additionally, our day shelter and on-site showers and laundry facilities offer warmth and hygiene to those who have been exposed to harsh weather and social inequity. We have partnered with other social service agencies to guide people in mapping out their personal paths toward independence and self-sufficiency. Together, these diverse offerings make us a unique and comprehensive hub for emergency provisions, and help us to empower our neighbors to live with independence and dignity.

But this critical struggle is ongoing. Each day, our staff and volunteers strive to fill more bellies and warm more souls than we could in the previous one. This fall, we broke our own records for hot meals served, but with even less funds than we had in previous years. While we've seen a similar growth in food shelf interest, we regularly lack key items and had to limit our visitors' access to twice per month. Our goal is to increase the support that we provide to low income families in Springfield. We need to get the word out that there is fresh produce and healthy food available from the Family Center Food Shelf and that using the Food Shelf can help families stretch their food dollars.

Lindsay Mack, *Chair*
Springfield Family Center Board of Directors
365 Summer Street
Phone: 802-885-3646
Website: www.springfieldfamilycenter.com

MEALS & WHEELS OF GREATER SPRINGFIELD, INC.

During the past fiscal year, October 1, 2018 – September 30, 2019, Meals & Wheels served over 40,000 meals to seniors living in the greater Springfield area and at our congregate meal site. We are doing our part to help seniors “age in place”.

Beyond meeting the nutritional needs of seniors, another important role of our program is to provide a safety net. For many, the delivery volunteer may be the only contact they have for the day. Our volunteers report back about any concerns they have with the people they deliver to. At Meals & Wheels, we do our part in providing a safety net for many isolated seniors in our community.

All this work was done with the help of 3 employees and over 50 volunteers. 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. And for the people we serve, seeing one of our friendly volunteers can be the highlight of their day.

Susan Levine
Program Manager
139 Main Street
Phone: 802-885-5879
Email: mowspringfield@gmail.com

WINDSOR COUNTY MENTORS

(WINDSOR COUNTY PARTNERS DBA WINDSOR COUNTY MENTORS)

Windsor County Mentors (formerly Windsor County Partners) is in its 46th year of building healthier communities through youth mentoring. Mentored youth learn life skills, provide community service and participate in cultural and athletic activities. In our surveys, 100% of the young people in our Pals mentorships report that having a mentor has made a difference in their life.

WCM creates partnerships where mentors are matched with a child up to age 12. Since matches are renewed annually, mentored children range in age from 7 – 18. These mentoring partnerships meet for 2 hours per week for at least a year, with many partnerships continuing for years.

In FY 2019, WCM served and supported 34 school- and community-based mentorships, with children from 12 towns, including eight (8) in Springfield. Our mentees were distributed among 16 Windsor County public schools. Our surveys demonstrate the positive effects of mentoring. Mentors (94%) report that their mentee is gaining social skills. Mentee parents (94%) said that they would recommend mentoring to others, and mentees (89%) reported feeling hopeful about the future.

Financial support from Windsor County towns helps ensure the well-being of children and their families. For more information on our mentorships, find us on Facebook, visit our website www.wcmentors.org, or contact us at ProgramsWC@outlook.com 802-674-5101. WCM thanks the voters of Springfield for their support for the children of Windsor County.

David Sleeper
Interim Executive Director
PO Box 101
Windsor, VT 05089
Phone: 802-674-5101
Email: info@wcmentors.org
Website: www.wcmentors.org

COMMUNITY BAND

The Springfield Community Band was under the direction of Nick Pelton for its 74th season. This was Nicks ninth season with the band and he has been a great asset to the band. The band played 10 concerts: 8 in Springfield, including one Children’s concert, 1 in Walpole, NH, and 1 in Ludlow, VT. Our concerts are held on Tuesday nights starting in mid-June and continue for eight weeks. Again this year, the band was invited to perform our concerts at the Hartness House Inn. This past year, the band was fortunate enough to be able to purchase several pieces of new music, allowing the band to expand our music library and add modern pieces to our repertoire.

The community band plays a variety of music: from marches to movie themes, classical to swing and jazz, from whimsical to serious; there’s something for everyone. Our members range in age from teens to senior citizens: high school students, current and former band directors, and former band

students. We are made up completely of volunteers who share a desire to play their instruments in an organized concert band type setting.

In recent years, the band has seen growth in both membership participation and in the size of the audience. It has been wonderful seeing so much enthusiasm from band members and audience members.

The Springfield Community Band is open to all musicians from Springfield and the surrounding area. Anyone interested in joining the band can contact: info@springfieldcommunityband.com. 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 continued support.

Cathy Nichols, *Treasurer*

GREEN MOUNTAIN RSVP & VOLUNTEER CENTER

Green Mountain RSVP, a program of the Corporation for National and Community Service – Senior Corps for people age 55 and older who want to contribute to their communities through volunteering. We help local non-profit organizations by recruiting and matching volunteers to meet community needs.

Your Town's funds are essential for us to continue to support and develop programs for seniors who wish to volunteer. Your funding enables us to support Springfield volunteers with training, recognition and additional liability insurance. Our staff and administrative costs are covered by federal funds from the Corporation for National and Community Service (CNCS) – Senior Corps.

Meals on Wheels	16 RSVP volunteer drivers deliver food to 108 people Mon-Friday. 3 work in the kitchen preparing MOW deliveries and serving at the community meal on Tuesday and Thursday. GMRSVP Volunteer Coordinator serves on the Board of Directors of Meals on Wheels.
Bone Builders	New class at The Maple Senior Housing on South Street. One volunteer leader and 8 participants.
Elm Hill School	3 RSVP Volunteers in classrooms supporting student learning and social skill development. September to June.
Springfield Hospital	4 RSVP Volunteers provide patient transport, medical record support, and serve at adult day reading and providing companionship.
VABVI	1 RSVP driver providing transportation to visually impaired client.
Springfield Santa Claus Club	5 RSVP Volunteers coordinate this 50+ year old holiday effort for 200+ children and over 100 elders.

All RSVP Volunteers enjoy the benefits of supplemental insurance, direct support from the volunteer coordinator, newsletters, volunteer recognition events, information and social gatherings, supplies and equipment. In addition, Bone Builder classes are provided weights for the group and instructor training and certification. Nonprofit organizations benefit from RSVP recruitment and orientation of volunteers. DMV and Criminal Record Checks are done on all volunteers expected to work one on one with a child or senior. This is a significant savings for organizations where volunteers are placed.

Please contact Corey Mitchell in our Windsor office at (802) 674-4547 with questions. Thank-you for your continued support.

Cathy Aliberti, *Director*
 160 Benmont Ave Suite 90
 Bennington, VT 05201
 Phone: 802.772.7875
 Website: www.rsvpvt.org

THE CURRENT

We thank you again for Springfield's contribution last year of \$12,500. As a private non-profit 501c3 transportation company since 2003, The Current relies heavily and more than ever on local contributions. These funds allow us to draw down federal funds and provide operating support and the required match for our new vehicles. Springfield has contributed to us for many years, and we thank you again for your support.

The Current's mission is to provide a safe, reliable and efficient transportation system that supports economic opportunity and quality of life for the 30 Windham and southern Windsor County towns we serve. We operate bus routes and senior and disabled non-emergency medical transportation services through our fleet of 23 buses, vans, and a network of 15 volunteer drivers. We receive state and federal grants, contributions from towns and resorts, fares, and contributions from our human service partners.



The Current's total operating expenses last year were \$2,642,941. We provided 153,691 bus, van, taxi, and volunteer rides. Our buses and vans traveled 872,290 miles over 29,500 hours.

Springfield's contribution supports continuing public transit in your town and throughout the region. Service levels vary by town and from year by year. A town's transportation needs can be minimal some years and large the next. We need your help to remain a healthy company to be able to respond to needs of the elderly, disabled, or in an emergency or crisis when the need arises.

In Springfield we provide fixed route transportation along with van and volunteer services for the elderly and disabled. We provided 24,513 rides at a cost of \$259,043 in FY19. We are requesting a \$12,500 contribution from the Town of Springfield this year. We hope you will support our funding request.

We are always seeking input to improve our services. Please contact me to let us know how The Current may improve service in your community.

Rebecca Gagnon, *General Manager*
 706 Rockingham Road
 Rockingham, VT 05101
 Phone: 802-460-7433
 Toll Free: 888-869-6287
 Fax: 802-460-1004
 Website: www.crtransit.org

SENIOR SOLUTIONS (COUNCIL ON AGING FOR SOUTHEASTERN VERMONT, INC.)

Senior Solutions — Council on Aging for Southeastern Vermont, Inc. — has served the residents of Springfield and Southeastern Vermont since 1973. We have offices in Springfield (main office), White River Junction and Brattleboro. Our mission is to promote the well-being and dignity of older adults. Our vision is that every person will age in the place of their choice, with the support they need and the opportunity for meaningful relationships and active engagement in their community.

Many of our services are available regardless of income. However, we target our resources to those older adults with the greatest social and economic needs. Supporting caregivers is an important part of our work. Senior Solutions can help caregivers assess their family's needs and options, connect with resources and local programs and provide short-term relief (respite) for those who are caring for loved ones.

The population of older adults is increasing, as are many costs associated with providing services. Vermont is the second oldest state in the country (median age) and within Vermont the highest concentration of elders is in Windsor and Windham counties. Unfortunately, our state and federal funding has been largely stagnant for many years. This means that financial support from the towns we serve is critical.

We continually seek funding from new sources to enable us to do more for people. This past year we received grants from the National Council on Aging to expand our outreach to vulnerable elders, the Granite United Way to expand our Friendly Visitor and Veteran to Veteran program and the US Department of Justice to assist victims of abuse in later life. Clients are given the opportunity to make a voluntary contribution to help support the services they receive. We also seek donations from the public and have established a planned giving program through the Vermont Community Foundation.

We strive to develop new programs to meet evolving interests and needs. This past year we implemented the HomeMeds program that screens older adults for medication problems such as drug interactions or harmful side effects, expanded our popular aquatics program for arthritis, trained counselors to provide the PEARLS home-based program for people with depression and trained instructors in Tai Chi for falls prevention. We provide financial support to volunteers interested in starting new evidence-based wellness programs.

This is a summary of services provided to Springfield residents in the last year (09-01-18 through 08-31-19).

Information and Assistance: 726 Calls and Office Visits. Our toll-free Senior HelpLine (1-800-642-5119) offers information, referrals and assistance to seniors, their families and caregivers to problem-solve, plan, locate resources and obtain assistance with benefits and completing applications. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance and many other services. Extensive resources are also described at www.seniorsolutionsVT.org.

Medicare Assistance: 38 residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). Our SHIP program provides

Medicare education and counseling, “boot camps” for new Medicare enrollees and assistance in enrolling in Part D or choosing a drug plan.

In-Home Social Services: We provided 153 elder residents with in-home case management or other home-based services for 1581 hours to enable them to remain living safely in their homes. Often minimal services can prevent premature institutionalization. A case manager works with an elder in their home to create and monitor a plan of care, centered on the elder's personal values and preferences. Many people would not be able to remain in their homes but for the services of Senior Solutions. Senior Solutions also investigates reports of self-neglect and provides assistance to those facing challenges using a community collaboration approach.

Nutrition services and programs: 94 Springfield seniors received 12988 meals at home through Springfield Meals on Wheels and also received community meals from the Springfield MOW meal site. Senior Solutions administers federal and state funds that are provided to local agencies to help operate senior meals programs, and provides food safety and quality monitoring and oversight. Unfortunately, these funds do not cover the full cost of providing meals, so local agencies must seek additional funding. Senior Solutions does not use Town funds to support the senior meals program or benefit from any funds given by the Town to support local Meals on Wheels. Senior Solutions provides the services of a registered dietician to older adults and meal sites. Assistance is also provided with applications for the 3SquaresVT (food stamp) program.

Caregiver Respite: Through grants we provide respite assistance for caregivers of those diagnosed with dementia or other chronic diseases.

Transportation: Senior Solutions provides financial support and collaborates with local and regional transit providers to support transportation services for seniors that may include a van, a taxi, or a volunteer driver. Special arrangements are made for non-Medicaid seniors who require medical transportation.

Other Services: Senior Solutions supports a variety of other services including health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities and home-based mental health services. Senior Solutions has a flexible “Special Help Fund” that can help people with one-time needs when no other program is available.

Our agency is enormously grateful for the support of the people of Springfield.

Carol Stamatakis, *Executive Director*
38 Pleasant Street
Phone: 802-885-2655
Toll Free: 866-673-8376
Fax: 802-885-2665
Senior HelpLine: 800-642-5119
Website: www.seniorsolutionsVT.org

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 Home Repair, Family Services/Crisis Resolution (fuel & utility, housing and food assistance), Micro-Business Development, SaVermont (asset building & financial literacy), Ready-for Work (workforce development), Volunteer Income Tax Assistance, VT Health Connect Navigation, Solar Energy Assistance, and Thrift Stores.

In the community of Springfield we have provided the following services during FY2018:

Weatherization: 73 housing units (156 people) were weatherized at a cost of \$167,857

Emergency Heating System Replacements: 20 homes (31 people) received heating system repairs or replacements at a cost of \$41,656

Emergency Home Repair: 4 homes (6 people) received services to address health and safety risks, repair structural problems, and reduce energy waste, valued at \$25,698

Head Start: 40 families (157 people) received comprehensive early education and family support services with a total value of \$646,873

SaVermont: 3 households (8 people) earned matched savings of \$980, and received financial literacy education services valued at \$4,982

Micro-Business Development: 5 households (11 people) received counseling, technical assistance and support to start, sustain or expand a small business, valued at \$11,175

Ready-for-Work: 12 households (39 people) received job readiness education & support valued at \$9,684

Tax Preparation: 24 households (52 people) received tax credits and refunds of \$52,511 and other benefits valued at \$5,030

VT Health Connect: 1 household (1 person) received assistance to make changes to or enroll in the Vermont Health Exchange, valued at \$372

Family Services / Crisis Resolution: 225 households (492 people) received 1,266 services valued at \$10,006, (including financial counseling, nutrition education, referral to and assistance with accessing needed services)

Fuel/Utility Assistance: 138 households (343 people) received 210 assists valued at \$190,983

Housing Assistance: 14 households (42 people) received 14 assists valued at \$32,093

Solar Energy Program: 14 households (38 people) will receive solar energy credits on their electric bills totaling \$420

Thrift Store Vouchers: 73 households (132 people) received goods & services valued at \$5,410

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 support.

Stephen Geller, *Executive Director*

Phone: 802-464-9951

Email: sevca@sevca.org

Website: www.sevca.org

TURNING POINT RECOVERY CENTER

The purpose of the Springfield Turning Point Recovery Center is to enhance the spiritual, mental, physical, and social growth of our community affected by any form of addiction. The Center seeks to facilitate recovery of individuals and their families in the Springfield area by providing a volunteer/staff drop-in center, a meeting location, substance free social functions, recovery coaching services, transitional housing, and prevention and resource center.

Turning Point Recovery Center would like to thank the Springfield voters for allowing our services to continue and improve our programs with the money we received from our community of \$9,000. With this money, Turning Point Recovery Center has been able to provide more services to individuals within the Springfield community, by extending financial resources for our transitional housing program, bridging the gap from inpatient treatment programs to recovery, as well as our fundraising events to provide awareness on addiction and recovery.

Our transitional house, which houses seven guests, has been full. With the money the town approved for us to receive,

Turning Point Recovery Center has been able to provide services for these guests to help achieve and maintain sobriety. As hard as the journey to recovery is for these guests, Turning Point Recovery Center has been able to offer much more needed support with transportation, court services, as well as employment services and access to other resources in our community. The transitional house also received a new washer for the house guests.

Turning Point Recovery Center, staff and volunteers, would like to publicly thank the town of Springfield, Vermont, and its voters for allowing us to update and advocate for the addiction/recovery community. Recovery is possible, with the help of the peer to peer support movement. The services we provide can help save a life.

Michael Johnson, *Executive Director*

7 Morgan Street

Springfield, VT 05156

Phone: 802-885-4668

Email: spfldturningpoint@gmail.com

Website: www.turningpointvt.org

WOMEN'S FREEDOM CENTER

The mission of the Women's Freedom Center is to work to end physical, sexual and emotional violence against the women and children of Windham and Southern Windsor Counties. The Freedom Center works to fulfill its mission by educating the community regarding the root causes of violence against women, challenging the systems that help keep it in place and by providing support and services, including shelter and safe housing, to all survivors and their children who have experienced domestic violence, sexual assault, stalking, and dating violence. Since our beginnings in 1974, we have provided support to the survivors of these crimes, as well as consultation and educational activities to a wide range of community groups to help create a community in which violence is not tolerated.

Emergency support such as shelter, safety planning, financial assistance, and information and referral is available 24 hours a day, 365 days a year. Ongoing individual and group support for survivors and children; legal, medical, housing and social services advocacy; and cooperative work with other agencies are provided during the week. Due to the rural nature of Windham County and the isolation inherent in many abusive relationships, we are committed to meeting with survivors wherever we may do so safely. Sometimes this means assisting them to get to us and other times it means us going to them, somewhere safe in their community.

During the fiscal year July 1, 2018 through June 30, 2019, the Women's Freedom Center responded to 2,010 hotline calls, sheltered 123 people (83 adults and 37 children) and had 8,660 contacts through which we provided thousands of hours of individual and group support, advocacy, emergency financial and housing assistance, access to legal representation, transportation and childcare to 1,441 people (882 women, 52 men, 3 gender non-binary individuals and 504 children) who were abused. These figures include at least 238 survivors—133 adults and their 105 children— from Springfield. In addition, we provided community outreach activities including school presentations and workshops throughout Windham and southern Windsor County.

The Women's Freedom Center is a private, non-profit organization relying heavily on community support to provide our free and confidential services. We thank you for your Town's contribution to the Freedom Center and hope you will look at it as an investment in creating a future free from violence, something we all deserve.

Vickie Sterling, *Executive Director*

PO Box 933

Brattleboro, VT 05301

Phone: 802-885-2050

Email: admin@womensfreedomcenter.net

Website: www.womensfreedomcenter.net

WINDSOR COUNTY REPORT

The County held the preliminary budget meeting on December 11, and the final budget meeting on January 16. The 2020-2021 budget calls for the amount to be collected from countywide property taxes to be \$455,361, a slight increase of .016 % over the current year's amount of \$448,185. The tax rate will be .0048368 per hundred dollars. Last fiscal year, the rate was .0048571 per \$100 of valuation; the year before that it was .00483684 per \$100 of valuation. So, the rate is holding steady. What changes each year is the value of the grand list in the county, and in each town in the county.

For the 2020-2021 fiscal year, expenses are slightly down from FY 19-20 \$570,137 to \$568,333. Income is projected to be slightly up from FY 19-20 \$566,841 to \$568,333.

Pursuant to Title 24, § 134, the County Treasurer shall issue warrants on or before March 1 requiring the tax to be paid in two equal installments on or before July 5 and on or before November 5, 2020.

Construction Bond Repayment

The Windsor County Court House rehabilitation was completed in 2014. We are now in the sixth year of repayment of the bond. A rate of .00257238 is assessed to collect the total 2020 bond repayment of \$240,747. As with the county tax, towns may elect to submit this bond repayment in two payments, on or before July 5 and November 5, 2020.

Projects Completed in the Past Year

The County completed the following projects on its properties at 12 The Green and 62 Pleasant Street:

The parking lot at the County Building was repaved and restriped;

The courtroom lights were switched from metal halide bulbs to LED bulbs;

We purchased and installed interior storm windows on the first and second floors of the Sheriff's office;

The second story windows on the Court House were prepped and repainted;

The entryway to WCTV 8 (our tenant upstairs at the County Building) was expanded and Hard packed;

In the works for the summer: a new roof membrane over the cell block in the rear of 62 Pleasant Street.

Jack Anderson and Ellen Terie

Assistant Judges

SPRINGFIELD ART & HISTORICAL SOCIETY



First, we want to thank you, the Springfield voters, for your past support and we look forward to continuing to be the caretakers of our town's history and treasures.

Our \$9,500 Funding Request covers a little less than one-half of our annual expenses; the remainder we raise through memberships, donations, grants, our historical calendar, and yard sales. We are a completely volunteer group, so every penny received is used to preserve and promote Springfield's history.

We have eight lighted displays in six heated and air conditioned rooms. This provides a good environment for the historical collection. Also we are handicap accessible, have plenty of parking, and there is no entrance fee. We hold seven free programs annually (on the third Saturday of the month); five months do not have programs: June, July, everyone is too busy, September, when we have our Yard Sale, and November and December, because of the holidays. We are also working on compiling a local genealogy library and an SHS yearbook collection and graduate list.

Our message is getting out far and wide and artifact donations are streaming in from out of state as well as many treasures from local citizens such as Bob Jones' historical book collection donated by his daughter, Susan, and Mary Williams' complete WWII and Foreign Service memorabilia. Also, from Illinois, we received four large boxes of artifacts of the Holmes family who operated the Holmes Cotton Mill on Park Street in Springfield beginning in the 1821.

This spring, our most extensive donation came from Bill and John Lashua in the form of all their father's (Bernie Lashua) negatives. Mr. Lashua was the photographer for the town as well as the police photographer for many years. We estimate there are about 50,000 negatives. These negatives are a time capsule from approximately the 1940s to 1980. To preserve these for the future, we need to purchase archival sleeves and boxes. This will be a long term and expensive project (estimated \$10,000) for which we will apply for some grant funding. But, what a treasure!

Please come and visit us at 65 Route 106 in North Springfield (in the Cota & Cota Building). We are open Saturdays, 1 – 4 PM, year round, and other times by appointment. Also in the Springfield Reporter every week we have a historic photograph and Society information. We are on Facebook.

Rosanne "Bunni" Putnam, *President*
Phone: 802-886-7935

Website: www.springfieldartandhistorical.org



HEALTH CARE & REHABILITATION SERVICES

Health Care and Rehabilitation Services of Southeastern Vermont, Inc. (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 emergency services programs.

During FY19, HCRS provided 37347 hours of services to 692 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 Executive Officer, at (802) 886-4500.

DATES TO REMEMBER

March 2, 2020 – Monday evening Town Meeting at 7:30 p.m., Springfield High School Cafeteria

March 3, 2020 – Town Meeting Australian Ballot Voting at Riverside Middle School Gymnasium – Polls will be open 8:00 a.m. - 7:00 p.m.

April 1, 2020 – Dogs must be licensed

April 30, 2020 – Third water/sewer installment due 19/20 year

May 15, 2020 – Final property tax installment due 19/20 tax year

June 30, 2020 – Fourth water/sewer installment due 19/20 year

August 15, 2020 – First property tax installment due 20/21 year

October 31, 2020 – First water/sewer installment due 20/21 year

November 15, 2020 – Second property tax installment due 20/21 year

December 31, 2020 – Second water/sewer installment due 20/21 year

February 15, 2021 – Third property tax installment due 20/21 year

April 30, 2021 – Third water/sewer installment due 20/21 year

May 15, 2021 – Final property tax installment due 20/21 tax year

June 30, 2021 – Fourth water/sewer installment due 20/21 year

**Statement of Taxes
Fiscal Year 2018-2019**

**TAXES ASSESSED AND
BILLED:**

	Assessed Value	Grand List (1% of Assessed)	Tax Rate	Total Taxes Assessed and Billed
Real Estate	\$536,283,631	\$5,362,836	1.9389	\$10,398,003
Machinery & Equipment	\$16,133,104	\$161,331	1.9389	\$312,805
Total Town Taxes				\$10,710,808
Education		\$5,319,701		<u>\$7,308,109</u>
TOTAL TAXES ASSESSED AND BILLED:				\$18,018,917
TAXES ACCOUNTED FOR:		Current year taxes collected		\$17,481,626
		Current year taxes delinquent June 30, 2019		<u>\$537,291</u>
				\$18,018,917

DELINQUENT TAX COMPARISON CHART

Tax Year	Due as of 6/30/2019	Due as of 6/30/2018	Due as of 6/30/2017	Due as of 6/30/2016
2011	\$ 285	\$ 285	\$ 282	\$ 634
2012	\$ 1,932	\$ 1,932	\$ 1,932	\$ 2,084
2013	\$ 2,486	\$ 3,681	\$ 4,088	\$ 5,402
2014	\$ 5,705	\$ 5,705	\$ 5,705	\$ 6,047
2015	\$ 6,731	\$ 6,882	\$ 10,115	\$ 68,540
2016	\$ 5,357	\$ 8,339	\$ 80,867	\$ 457,245
2017	\$ 11,078	\$ 73,614	\$ 438,957	\$ -
2018	\$ 158,103	\$ 543,760	\$ -	\$ -
2019	\$ 537,291	\$ -	\$ -	\$ -
TOTAL	\$ 728,967	\$ 644,198	\$ 541,946	\$ 539,951

**2018-2019
BUDGET TO ACTUALS
AT A GLANCE**

Revenue Budgeted:	\$12,460,389
Revenue Received:	\$13,107,546
Variance:	\$647,157
Expenditures Budgeted:	\$12,460,389
Expenditures Paid:	\$12,546,218
Variance:	\$85,829
Excess of Revenues Over Expenditures:	\$561,328

TAX ANALYSIS PER HUNDRED ASSESSED TAX DOLLARS

	HOMESTEAD 19-20	NON- RESIDENTIAL 19-20	HOMESTEAD 18-19	NON- RESIDENTIAL 18-19	HOMESTEAD 17-18	NON- RESIDENTIAL 17-18
SCHOOL	\$1.7453	\$1.6060	\$1.7321	\$1.6604	\$1.4817	\$1.3955
TOWN & HIGHWAY	\$1.7579	\$1.7579	\$1.7615	\$1.7615	\$1.4698	\$1.4698
SPECIAL APPROPRIATIONS	\$0.1649	\$0.1649	\$0.1478	\$0.1478	\$0.1286	\$0.1286
VOTED CONTRACTS	\$0.0088	\$0.0088	\$0.0086	\$0.0086	\$0.0066	\$0.0066
COUNTY TAX	<u>\$0.0073</u>	<u>\$0.0073</u>	<u>\$0.0078</u>	<u>\$0.0078</u>	<u>\$0.0069</u>	<u>\$0.0069</u>
	\$3.6843	\$3.5450	\$3.6578	\$3.5861	\$3.0935	\$3.0073

TRUSTEE OF PUBLIC FUNDS

JUNE 30, 2019

VALUES BY FUND	PARKER	CEMETERY	LIBRARY	CAMPBELL	WOOLSON	STETSON	EUREKA	IMPROV FD	HUMANE SOC.	TOTAL
6/30/18 INVESTMENT	\$328,053	\$653,996	\$350,284	\$19,649	\$43,378	\$14,944	\$20,149	\$54,958	\$325,406	\$1,810,817
6/30/18 CHECKING	\$1,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,308
6/30/18 TOTAL BY FUND	\$329,361	\$653,996	\$350,284	\$19,649	\$43,378	\$14,944	\$20,149	\$54,958	\$325,406	\$1,812,125

18/19 REVENUE	\$7,437	\$14,863	\$7,952	\$448	\$987	\$341	\$459	\$1,253	\$7,260	\$41,000
----------------------	----------------	-----------------	----------------	--------------	--------------	--------------	--------------	----------------	----------------	-----------------

18/19 EXPENSES

ACCOUNTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC	\$4,500	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$5,000
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,244	\$5,244
MISC-POSTAGE	\$37	\$75	\$40	\$2	\$5	\$2	\$2	\$6	\$36	\$205
INVESTMENT FEES	\$1,986	\$3,968	\$2,123	\$120	\$263	\$91	\$123	\$335	\$1,936	\$10,945
OPERATING TRANSFER	\$0	\$10,339	\$5,534	\$0	\$0	\$0	\$0	\$0	\$0	\$15,873
TOTAL OPER EXPENSES	\$6,523	\$14,382	\$7,697	\$122	\$768	\$93	\$125	\$341	\$7,216	\$37,267

18/19 NET OPERATING	\$914	\$481	\$255	\$326	\$219	\$248	\$334	\$912	\$44	\$3,733
----------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	-------------	----------------

18/19 NON OPERATING

GAIN/LOSS ON SALE	-\$1,833	-\$3,674	-\$1,964	-\$111	-\$245	-\$84	-\$114	-\$310	-\$1,779	-\$10,114
CAP GAIN DISTRIBS	\$13,692	\$27,362	\$14,645	\$823	\$1,817	\$626	\$844	\$2,302	\$13,417	\$75,528
PRINCIPAL RCPTS	\$0	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,250
PRINCIPAL DISTRIB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$13,965	-\$13,965
TRUSTEES FEES	-\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$450
UNREAL GAIN/LOSS	\$1,157	\$2,424	\$1,254	\$81	\$165	\$62	\$83	\$227	\$723	\$6,176
TOTAL NON- OPER EXPENSES	\$12,566	\$28,362	\$13,935	\$793	\$1,737	\$604	\$883	\$2,219	-\$1,604	\$59,425

NET NON-OPERATING	\$13,480	\$28,843	\$14,190	\$1,119	\$1,956	\$852	\$1,147	\$3,131	-\$1,560	\$63,158
--------------------------	-----------------	-----------------	-----------------	----------------	----------------	--------------	----------------	----------------	-----------------	-----------------

6/30/19 BALANCE	\$342,841	\$682,839	\$364,474	\$20,768	\$45,334	\$15,796	\$21,296	\$58,089	\$323,846	\$1,875,283
6/30/19 CHECKING	\$1,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,308
6/30/19 INVESTMENT ACCT	\$341,533	\$682,839	\$364,474	\$20,768	\$45,334	\$15,796	\$21,296	\$58,089	\$323,846	\$1,873,975
6/30/19 DUE TO FUND I	\$0	-\$1,728	-\$923	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,651
6/30/19 BY FUND	\$342,841	\$681,111	\$363,551	\$20,768	\$45,334	\$15,796	\$21,296	\$58,089	\$323,846	\$1,872,632

SUMMARY SELECTBOARD'S PROPOSED BUDGET FISCAL 2020-2021

OPERATING BUDGETS	17-18 EXPENDED	18-19 EXPENDED	19-20 BUDGET	20-21 BUDGET	DIFF FROM 19-20
ADMIN	\$1,119,147	\$1,334,667	\$912,193	\$992,140	\$79,947
FIRE/AMB	\$1,380,961	\$1,537,866	\$1,486,674	\$1,723,520	\$236,846
FIXED	\$3,111,315	\$3,265,222	\$3,506,224	\$3,664,077	\$157,853
LIBRARY	\$527,895	\$482,847	\$546,185	\$550,256	\$4,071
PARKS & REC	\$296,839	\$340,433	\$324,595	\$377,735	\$53,140
POLICE	\$1,899,831	\$1,975,274	\$2,078,507	\$2,115,500	\$36,993
PUB WKS	\$4,039,704	\$2,743,837	\$2,828,437	\$2,980,049	\$151,612
REIMB SVCS	\$308,199	\$169,269	\$141,000	\$153,000	\$12,000
SENIOR CTR	\$57,903	\$48,824	\$53,393	\$56,127	\$2,734
TOTAL OPERATING	\$12,741,793	\$11,898,238	\$11,877,207	\$12,612,404	\$735,197

BUDGET SUMMARY FISCAL 2020-2021

	18-19	19-20	20-21	\$ DIFFER	% DIFFER
OPERATING BUDGET	\$11,649,339	\$11,877,207	\$12,612,404	\$735,197	6.19%
REVENUE OTHER THAN TAXES	\$2,005,650	\$2,188,550	\$2,587,018	\$398,468	18.21%
TO BE RAISED BY TAXES	\$9,643,689	\$9,688,657	\$10,025,386	\$336,729	3.48%

BUDGETED REVENUES

(OTHER THAN TAXES)

FISCAL 2020-2021

	<u>20-21</u>	<u>19-20</u>	-	<u>18-19</u>	-	<u>17-18</u>
GENERAL	\$870,875	\$868,500		\$822,500		\$766,000
TOWN CLERK	\$85,700	\$84,600		\$85,050		\$86,700
PUBLIC WORKS	\$646,000	\$663,500		\$577,500		\$594,000
POLICE	\$47,850	\$48,150		\$50,150		\$48,050
FIRE/AMBULANCE	\$885,543	\$485,300		\$403,100		\$395,631
PARKS & RECREATION	\$5,500	\$5,000		\$5,000		\$5,000
LIBRARY	\$10,250	\$10,500		\$11,750		\$12,250
REIMBURSEMENTS & OTHER	<u>\$35,300</u>	<u>\$23,000</u>		<u>\$50,600</u>		<u>\$50,600</u>
GRAND TOTALS	\$2,587,018	\$2,188,550		\$2,005,650		\$1,958,231

PROPERTY TAX DUE DATES

THE TAX PAYMENT SCHEDULE FOR THE JULY 1, 2020–JUNE 30, 2021 FISCAL YEAR IS:

FIRST QUARTER: AUGUST 15, 2020

SECOND QUARTER: NOVEMBER 15, 2020

THIRD QUARTER: FEBRUARY 15, 2021

FOURTH QUARTER: MAY 15, 2021

ANY PAYMENT NOT RECEIVED OR POSTMARKED BY THE DUE DATE WILL BE SUBJECT TO A 1% INTEREST CHARGE. ANY 2020–2021 TAX BALANCE UNPAID AFTER MAY 15, 2021, WILL BE ASSESSED A PENALTY OF 8%.

THE TOWN HALL'S SECOND FLOOR BROWN EXTERIOR DOOR (MAIN ENTRANCE) HAS A MAIL SLOT THAT CAN BE USED AT ANYTIME AFTER HOURS TO DROP OFF PAYMENTS.

TOWN OF SPRINGFIELD, VERMONT
JUNE 30, 2019

TABLE OF CONTENTS

	Page(s)
Independent Auditor's Report.....	1 - 2
Management's Discussion and Analysis.....	3 - 8
Basic Financial Statements:	
Government-wide Financial Statements -	
Statement of Net Position	9 - 10
Statement of Activities	11
Fund Financial Statements -	
Balance Sheet - Governmental Funds.....	12 - 13
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	14 - 15
Statement of Revenues and Expenditures - Budget and Actual - General Fund	16
Statement of Net Position - Proprietary Funds.....	17 - 18
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....	19
Statement of Cash Flows - Proprietary Funds.....	20 - 21
Statement of Net Position - Fiduciary Funds.....	22
Statement of Changes in Net Position - Fiduciary Funds.....	23
Notes to Financial Statements	24 - 39
Supplementary Schedules:	
Schedule 1 - Schedule of Town's Proportionate Share of Net Pension Liability - VMERS.....	40
Schedule 2 - Schedule of Town's Contributions - VMERS.....	40
Compliance Reports:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	41 - 42
Schedule of Findings and Responses	43

TOWN OF SPRINGFIELD, VERMONT
JUNE 30, 2019
AND
INDEPENDENT AUDITOR'S REPORTS

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

INDEPENDENT AUDITOR'S REPORT

The Selectboard
Town of Springfield, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Springfield, Vermont (the Town) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

- 1 -
141 Main Street • P.O. Box 937, Montpelier, Vermont 05601 • Phone (802) 229-9193

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019 on our consideration of the Town's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Montpelier, Vermont
December 4, 2019



TOWN OF SPRINGFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

The following is a discussion and analysis of the Town of Springfield's (the Town) financial performance including an overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2019. Readers should consider this information in conjunction with the financial statements which are located after this analysis. This discussion and analysis provide comparisons between FY 2019 and FY 2018.

FINANCIAL HIGHLIGHTS

Government-wide Highlights

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2019 by \$35,384,811 compared to \$35,568,512, at June 30, 2018. This represents a decrease of \$183,701, compared to a decrease of \$321,545 for fiscal year 2018.

Fund Highlights

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of \$9,158,130, an increase of \$736,400 in comparison with a decrease of \$1,020,890 for the prior year. Of the total fund balance, \$7,383,005 represents amounts restricted, committed or assigned to specific purposes, such as reserves and encumbrances approved by management, and \$609,259 is nonspendable, leaving an unassigned balance of \$1,165,866.

Long-term Debt

The Town's long-term debt decreased \$1,173,738 during the fiscal year and had a total ending balance of \$15,024,763. During the fiscal year the Town obtained a capital lease with an ending balance of \$12,877 at June 30, 2019. The Town had no capital leases in the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

- **Independent Auditor's Report** - This is a description by the auditors of the scope of their work and their official opinion of the financial statements of the Town for the 2019 fiscal year.
- **Management's Discussion and Analysis** - An introduction to the basic financial statements that is intended to be an easily read analysis of the Town's financial activities based on currently known facts, decisions or conditions.
- **Basic Financial Statements** - This section of the report includes government-wide financial statements, fund financial statements, and notes to the financial statements.
- **Supplementary Schedules** - This section of the report includes schedules 1 and 2, which are required by accounting principles generally accepted in the United States of America (U.S. GAAP). These schedules contain required historical pension information for the Town's portion of VMERS.
- **Compliance Reports** - This section includes the auditor's report on the Town's internal controls over financial reporting and on compliance with a description of their findings. Internal controls deal with the Town's processes and procedures that ensure our financial statements are accurate and that Town assets are being safeguarded in a reasonable fashion.

Government-wide Statements

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

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

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

- **Governmental Activities** - Activities reported here include general government, police, fire and ambulance, public works, parks and recreation, senior citizens, library, special appropriations, education, and interest on debt. Property taxes and federal, state and local revenues finance these activities.
- **Business-type Activities** - Activities reported here include the water and sewer, and solid waste activities.

Fund Financial Statements

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

- **Governmental Funds** - The basic services provided by the Town are reported in the governmental funds. These statements provide a detailed, short-term view of the functions reported as governmental activities in the government-wide financial statements. The government-wide financial statements are reported using the full accrual basis of accounting, but the governmental fund financial statements are reported using the modified accrual basis of accounting. This allows the reader to focus on assets that can be readily converted to cash and determine whether there are adequate resources to meet the Town's current needs.
- The Town reports three individual governmental funds. Information is presented separately in the governmental fund statements for the General and Special Revenue Funds which are considered major funds. Data from the other governmental fund, the Permanent Fund, is also presented, as it is the only nonmajor governmental fund.
- **Proprietary Funds** - Proprietary funds report activities that operate more like those of private-sector business and use the full accrual basis of accounting. Proprietary funds are reported as business-type activities on the government-wide financial statements. Since proprietary funds use accrual basis accounting, there are no differences between amounts reported on the government-wide statements and the proprietary fund statements. The Town uses proprietary funds to account for its Water and Sewer, and Solid Waste Funds.

- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of other parties. Fiduciary activity is not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary fund is the Trustees of Public Funds Fund.

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

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

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

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

FINANCIAL ANALYSIS

Government-wide Financial Statements

The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$35,384,811 at year end. Net position decreased by \$183,701 from the previous fiscal year.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2019	2018	2019	2018	2019
Assets	\$ 28,473,471	\$ 27,837,528	\$ 26,673,607	\$ 25,989,420	\$ 55,147,078	\$ 53,826,948
Deferred Outflows of Resources	1,324,083	1,247,959	165,651	154,242	1,487,734	1,402,201
Liabilities	(5,321,234)	(5,257,948)	(15,387,435)	(14,322,066)	(20,708,669)	(19,580,014)
Deferred Inflows of Resources	(342,726)	(250,262)	(14,905)	(14,062)	(357,631)	(264,324)
Net Position	\$ 24,133,594	\$ 23,577,277	\$ 11,434,918	\$ 11,807,534	\$ 35,568,512	\$ 35,384,811

The larger portion of the Town's net position, \$27,998,476 and \$28,533,566 in 2019 and 2018, respectively, reflects its net investment in capital assets less any related outstanding debt used to acquire those assets. These assets are recorded net of depreciation in the financial statements. The Town uses capital assets to provide services to citizens; therefore, those assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining portion of the Town's net position, \$7,386,335 and \$7,014,946, in 2019 and 2018, respectively, represents restricted and unrestricted net position.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2019	2018	2019	2018	2019
REVENUES						
Program Revenues:						
Charges for Services	\$ 1,347,233	\$ 1,238,782	\$ 2,652,694	\$ 2,965,516	\$ 3,999,927	\$ 4,204,298
Grants and Contributions	932,005	561,588	509,117	385,156	1,441,122	946,744
Other	109,341	77,769	111,703	-	221,044	77,769
General Revenues:						
Property Taxes	17,955,955	18,790,434	-	-	17,955,955	18,790,434
Investment Earnings	297,755	238,125	22	25	297,777	238,150
Total Revenues	20,642,289	20,906,698	3,273,536	3,350,697	23,915,825	24,257,395
PROGRAM EXPENSES						
General government	5,291,978	4,866,815	-	-	5,291,978	4,866,815
Police	1,994,775	2,066,745	-	-	1,994,775	2,066,745
Fire and ambulance	1,357,965	1,396,941	-	-	1,357,965	1,396,941
Public Works	3,628,442	3,578,474	-	-	3,628,442	3,578,474
Parks and recreation	383,909	372,524	-	-	383,909	372,524
Senior citizens	55,532	48,824	-	-	55,532	48,824
Library	486,125	492,091	-	-	486,125	492,091
Special appropriations	779,135	832,980	-	-	779,135	832,980
Education	7,063,649	7,308,109	-	-	7,063,649	7,308,109
Water and Sewer	-	-	2,849,697	3,091,193	2,849,697	3,091,193
Solid Waste	-	-	-	10,000	-	10,000
Interest	53,885	49,512	292,278	326,888	346,163	376,400
Total Program Expenses	21,095,395	21,013,015	3,141,975	3,428,081	24,237,370	24,441,096
Transfers In (Out)	(470,000)	(450,000)	470,000	450,000	-	-
Increase (decrease) in Net Position	\$ (923,106)	\$ (556,317)	\$ 601,561	\$ 372,616	\$ (321,545)	\$ (183,701)

Total governmental activities expenses were \$21,095,395 and \$21,013,015 in fiscal years 2018 and 2019, respectively. The expenses do not include capital outlay, which is reflected as capital asset additions in the government-wide financial statements.

Program revenues are derived directly from the program itself or from parties outside the reporting government's taxpayers or citizenry. They reduce the net cost of the function to be financed from the government's general

revenues. Total program revenues from governmental activities were \$2,388,579 in 2018 and \$1,878,139 in 2019. Governmental activities program revenues from charges for services include licenses and permits, planning fees, forfeitures, sale of supplies and several other revenues. Program revenues in the grants and contributions category include federal, state and local grants, and local contributions that are restricted for program use.

General revenues are all other revenues not categorized as program revenues and include property taxes and investment earnings. Total general revenues from governmental activities were \$18,253,710 in fiscal 2018 and \$19,028,559 in fiscal 2019.

Fund Financial Statements

- **Governmental Funds** - The combined fund balance of the governmental funds was \$8,421,730 at June 30, 2018 and \$9,158,130 at June 30, 2019. \$7,383,005 of the FY 2019 fund balance is restricted, committed or assigned. \$609,259 is nonspendable, leaving a remaining unassigned balance of \$1,165,866. The fund balance of the General Fund increased from \$1,946,050 in FY 2018 to \$2,507,378 in 2019.

Revenues and expenditures in the General Fund vary from their operating budgets, as shown on the Statement of Revenues and Expenditures - Budget and Actual - General Fund. Management has reviewed these variances and finds them to be acceptable. The overall budgetary variance for the fiscal year ended June 30, 2019 was a positive \$521,678. Revenues exceeded budgeted amounts by \$647,157, comprised primarily of an excess in property taxes of \$414,874. Fire and ambulance revenues also exceeded budgeted amounts by \$104,787. Expenditures exceeded budgeted amounts by \$290,654.

- **Proprietary Funds** - The Town's proprietary funds provide the same information found in the government-wide financial statements. Total net position of the Town's proprietary funds at June 30, 2019 was \$11,807,534, an increase of \$372,616 over the previous fiscal year.

Capital Assets

The following is a schedule of capital assets as of June 30, 2018 and 2019.

	Governmental Activities		Business-type Activities	
	2018	2019	2018	2019
Land	\$ 360,612	\$ 360,612	\$ 281,434	\$ 281,434
Construction in Progress	-	-	2,251,817	-
Infrastructure	19,065,407	19,065,407	26,381,553	26,565,167
Machinery and equipment	8,858,581	9,068,234	1,076,158	1,076,158
Buildings and improvements	4,074,376	4,189,485	16,316,534	18,584,251
Total Capital Assets	32,358,976	32,683,738	46,307,496	46,507,010
Less Accumulated Depreciation	14,323,572	15,673,980	19,590,833	20,480,652
Capital Assets, Net	\$ 18,035,404	\$ 17,009,758	\$ 26,716,663	\$ 26,026,358

The Town has an investment in capital assets, net of accumulated depreciation, of \$44,752,067 and \$43,036,116 on June 30, 2018 and June 30, 2019, respectively. The net decrease (including additions and deductions) between the two periods amounted to \$1,715,951.

Debt

The following is a schedule of long-term debt as of June 30, 2018 and 2019.

	2018	2019
Governmental activities -		
EPA loan	\$ 232,671	\$ 213,926
Vermont Municipal Bond Bank		
Bond payable - 2015 Series 5	1,215,000	1,100,000
Total governmental activities	\$ 1,447,671	\$ 1,313,926
Business-type activities -		
USDA - Rural Development		
USDA-91-106	\$ 1,696,671	\$ 1,649,256
USDA-92-04	1,204,658	1,149,382
USDA-92-10	99,196	95,237
USDA-92-12	342,154	328,497
USDA-92-14	316,261	303,637
USDA-92-15	472,241	456,701
Vermont Municipal Bond Bank		
Bond payable - 2014 Series 3	2,380,000	2,240,000
Bond payable - AR1-002	434,400	403,371
Bond payable - AR3-028	477,323	440,606
Bond payable - RF1-019	228,908	183,126
Bond payable - RF1-055	363,493	311,566
Bond payable - RF1-089	164,060	149,145
Bond payable - RF1-130	37,494	34,816
Bond payable - RF3-172	284,578	231,897
Bond payable - RF1-184	220,602	220,602
Bond payable - RF1-203	1,156,667	1,156,667
Bond payable - RF3-034	81,366	61,917
Bond payable - RF3-060	950,906	868,365
Bond payable - RF3-240	2,975,878	2,874,426
Bond payable - WPL-258	765,574	453,223
Bond payable - WPL-258	98,400	98,400
Total business-type activities	\$ 14,750,830	\$ 13,710,837

At the end of the fiscal year, the Town had \$1,313,926 in long-term debt outstanding in governmental activities compared to \$1,447,671 in the prior year. For the business-type activities, long-term debt outstanding was \$13,710,837 compared to \$14,750,830 in the prior year. Total long-term debt decreased by \$1,173,738.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all of its citizens, taxpayers, customers and creditors. Questions concerning any of the information provided in the report should be addressed to the Town of Springfield, 96 Main Street, Springfield, VT 05156.

TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2019
(Page 1 of 2)

	Governmental Activities	Business-type Activities	Totals
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 2,973,613	\$ 268,859	\$ 3,242,472
Investments	2,686,355	-	2,686,355
Delinquent property taxes	777,261	-	777,261
Accounts receivable, net	321,128	1,088,366	1,409,494
Grants receivable	70,608	-	70,608
Inventory	-	174,163	174,163
Prepaid expenses	63,329	-	63,329
Due (to) from other activities	2,608,284	(1,568,326)	1,039,958
Total current assets	<u>9,500,578</u>	<u>(36,938)</u>	<u>9,463,640</u>
Noncurrent assets -			
Notes receivable and accrued interest, net	1,327,192	-	1,327,192
Capital assets	32,683,738	46,507,010	79,190,748
less - accumulated depreciation	(15,673,980)	(20,480,652)	(36,154,632)
Total noncurrent assets	<u>18,336,950</u>	<u>26,026,358</u>	<u>44,363,308</u>
Total assets	<u>27,837,528</u>	<u>25,989,420</u>	<u>53,826,948</u>
	<u>1,247,959</u>	<u>154,242</u>	<u>1,402,201</u>

DEFERRED OUTFLOWS OF RESOURCES:

Deferred pension expense			
LIABILITIES:			
Current liabilities -			
Accounts payable	323,882	2,583	326,465
Accrued interest	-	52,136	52,136
Accrued wages	143,252	-	143,252
Accrued benefits	439,766	106,514	546,280
Current portion of capital lease obligation	6,221	-	6,221
Current portion of long-term debt	145,000	726,809	871,809
Total current liabilities	<u>1,058,121</u>	<u>888,042</u>	<u>1,946,163</u>
Noncurrent liabilities -			
Accrued compensated absences	212,342	102,457	314,799
Net pension liability	2,811,903	347,539	3,159,442
Capital lease obligation	6,656	-	6,656
Long-term debt	1,168,926	12,984,028	14,152,954
Total noncurrent liabilities	<u>4,199,827</u>	<u>13,434,024</u>	<u>17,633,851</u>
Total liabilities	<u>5,257,948</u>	<u>14,322,066</u>	<u>19,580,014</u>

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

TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2019
(Page 2 of 2)

	Governmental Activities	Business-type Activities	Totals
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension credits	113,776	14,062	127,838
Revenues collected in advance	136,486	-	136,486
Total deferred inflows of resources	<u>250,262</u>	<u>14,062</u>	<u>264,324</u>
NET POSITION:			
Net investment in capital assets	15,682,955	12,315,521	27,998,476
Restricted	6,532,114	104,646	6,636,760
Unrestricted	1,362,208	(612,633)	749,575
Total net position	<u>\$ 23,577,277</u>	<u>\$ 11,807,534</u>	<u>\$ 35,384,811</u>

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

TOWN OF SPRINGFIELD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019
(Page 1 of 2)

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,367,388	\$ 1,606,225	\$ -	\$ 2,973,613
Investments	-	2,686,355	-	2,686,355
Delinquent property taxes	777,261	-	-	777,261
Accounts receivable, net	321,128	-	-	321,128
Notes receivable, net	-	1,325,109	-	1,325,109
Accrued interest receivable	-	2,083	-	2,083
Grants receivable	-	70,608	-	70,608
Due from other funds	1,638,555	-	1,037,306	2,675,861
Prepaid expenditures	63,329	-	-	63,329
Total assets	\$ 4,167,661	\$ 5,690,380	\$ 1,037,306	\$ 10,895,347

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 323,675	\$ 207	\$ -	\$ 323,882
Accrued wages	143,252	-	-	143,252
Accrued benefits	439,766	-	-	439,766
Due to other funds	-	67,577	-	67,577
Total liabilities	906,693	67,784	-	974,477
DEFERRED INFLOWS OF RESOURCES:				
Revenues collected in advance	127,336	9,150	-	136,486
Unavailable revenue - taxes and fees	626,254	-	-	626,254
Total deferred inflows of resources	753,590	9,150	-	762,740
FUND EQUITY:				
Fund balances -				
Nonspendable	63,329	-	545,930	609,259
Restricted	252,056	5,613,446	491,376	6,356,878
Committed	175,236	-	-	175,236
Assigned	850,891	-	-	850,891
Unassigned	1,165,866	-	-	1,165,866
Total fund balances	2,507,378	5,613,446	1,037,306	9,158,130
Total liabilities, deferred inflows of resources and fund equity	\$ 4,167,661	\$ 5,690,380	\$ 1,037,306	\$ 10,895,347

TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS:	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities
Governmental activities -					
Police	\$ 4,866,815	\$ 132,772	\$ 771,769	\$ (4,326,969)	\$ -
Fire and ambulance	2,066,745	54,076	-	(1,966,122)	-
Public works	1,396,941	-	-	(889,056)	-
Parks and recreation	3,578,474	315,907	288,117	(2,974,450)	-
Senior citizens	372,524	62,401	-	(310,123)	-
Library	48,824	-	-	(48,824)	-
Special appropriations	492,091	4,527	-	(428,731)	-
Education (payment to School District)	832,980	-	-	(832,980)	-
Interest on debt	7,308,109	-	-	(7,308,109)	-
	49,512	-	-	(49,512)	-
Total governmental activities	21,013,015	1,238,782	771,769	(19,134,876)	-
Business-type activities -					
Water and sewer operations	3,091,193	385,156	-	259,479	259,479
Solid waste	10,000	-	-	(10,000)	-
Interest on debt	326,888	-	-	(326,888)	-
Total business-type activities	3,428,081	385,156	-	(77,409)	(77,409)
Total	\$ 24,441,096	\$ 946,744	\$ 771,769	(19,134,876)	(19,212,285)
GENERAL REVENUES - PROPERTY TAXES					
		18,790,434	-	18,790,434	-
		238,125	25	238,150	-
TRANSFERS IN (OUT)		(450,609)	-	(450,609)	-
		18,578,559	450,025	19,028,584	-
CHANGE IN NET POSITION					
NET POSITION, July 1, 2018		(586,317)	372,616	(83,701)	-
NET POSITION, June 30, 2019		24,133,594	11,434,918	35,568,512	-
		\$ 23,577,277	\$ 11,807,534	\$ 35,384,811	-

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

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

TOWN OF SPRINGFIELD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019
 (Page 2 of 2)

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

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$ 9,158,130
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -	
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.	
Capital assets	32,683,738
Accumulated depreciation	(15,673,980)
Liabilities not due and payable in the year are not reported in the governmental funds.	
Accrued compensated absences	(212,342)
Capital lease obligation	(12,877)
Long-term debt	(1,313,926)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	
Unavailable revenue - taxes and fees	626,254
Balances related to net position asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.	
Deferred pension expense	1,247,959
Deferred pension credits	(113,776)
Net pension liability	(2,811,903)
Net position of governmental activities - Government-wide Statement of Net Position	<u>\$ 23,577,277</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
 (Page 1 of 2)

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
REVENUES:				
Property taxes	\$ 18,807,722	\$ -	\$ -	\$ 18,807,722
Less payments to School District	(7,308,109)			(7,308,109)
Intergovernmental revenue	86,663	184,362	2,250	273,275
Licenses, fees, and permits	329,305	57,170		386,475
Departmental income	1,140,620			1,140,620
Investment income	30,308	152,311	55,506	238,125
Miscellaneous	21,037	56,732		77,769
Total revenues	<u>13,107,546</u>	<u>450,575</u>	<u>57,756</u>	<u>13,615,877</u>
EXPENDITURES:				
Current -				
Finance and administration	1,329,100			1,329,100
Police	1,909,741	1,287		1,911,028
Fire and ambulance	1,238,826			1,238,826
Public works	2,448,557			2,448,557
Parks and recreation	300,251	53,367		353,618
Senior citizens	48,824			48,824
Library	475,031			475,031
Fixed costs	2,645,883			2,645,883
Miscellaneous		127,215	22,815	150,030
Special appropriations	832,980			832,980
Grant expenditures		79,150		79,150
Reimbursable services	169,269			169,269
Bad debt expenditures		(829)		(829)
Capital outlay	511,121	50,254		561,375
Debt service - principal	156,948			156,948
Debt service - interest	49,512			49,512
Total expenditures	<u>12,116,043</u>	<u>310,444</u>	<u>22,815</u>	<u>12,449,302</u>
EXCESS OF REVENUES OR (EXPENDITURES)	991,503	140,131	34,941	1,166,575
OTHER FINANCING SOURCES (USES):				
Proceeds from capital lease	19,825			19,825
Interfund transfers in (out), net	(450,000)			(450,000)
Total other financing sources (uses)	<u>(430,175)</u>			<u>(430,175)</u>
NET CHANGE IN FUND BALANCES	561,328	140,131	34,941	736,400
FUND BALANCES, July 1, 2018	1,946,050	5,473,315	1,002,365	8,421,730
FUND BALANCES, June 30, 2019	<u>\$ 2,507,378</u>	<u>\$ 5,613,446</u>	<u>\$ 1,037,306</u>	<u>\$ 9,158,130</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
 (Page 2 of 2)

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

Net change in fund balances - total governmental funds	\$ 736,400
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Additions to capital assets, net of dispositions	611,250
Depreciation	(1,636,896)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
(Increase) decrease in compensated absences	16,090
Proceeds from capital lease	(19,825)
Principal payments on capital lease	6,948
Proceeds from long-term debt	(16,255)
Principal payments on long-term debt	150,000
Property tax revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.	
Unavailable revenue - taxes and fees	(643,542)
Prior year	626,254
Current year	-
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net (increase) decrease in net pension obligation	(386,741)
Change in net position of governmental activities - Government-wide Statement of Activities	\$ (556,317)

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Property taxes	\$ 11,084,739	\$ 11,499,613	\$ 414,874
Intergovernmental	1,500	86,663	85,163
Licenses, fees, and permits	328,650	329,305	655
Public works	555,000	570,639	15,639
Police	50,150	46,547	(3,603)
Fire and ambulance	403,100	507,887	104,787
Parks and recreation	5,000	5,231	231
Library	10,250	10,316	66
Investment income	11,000	30,308	19,308
Miscellaneous	11,000	21,037	10,037
Total revenues	<u>12,460,389</u>	<u>13,107,546</u>	<u>647,157</u>
EXPENDITURES:			
General government -			
Finance and administration	1,107,361	1,334,667	227,306
Police	2,022,228	1,968,153	(54,075)
Fire and ambulance	1,197,847	1,327,865	130,018
Public works	2,569,511	2,743,837	174,326
Parks and recreation	313,742	335,433	21,691
Senior services	52,167	48,824	(3,343)
Library	532,520	482,847	(49,673)
Fixed costs	2,912,467	2,645,883	(266,584)
Reimbursable services	136,000	169,269	33,269
Special appropriations	811,050	832,980	21,930
Capital outlay	-	19,825	19,825
Debt service - principal	115,000	156,948	41,948
Debt service - interest	55,496	49,512	(5,984)
Total expenditures	<u>11,825,389</u>	<u>12,116,043</u>	<u>290,654</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>635,000</u>	<u>991,503</u>	<u>356,503</u>
OTHER FINANCING SOURCES (USES):			
Capital lease proceeds	-	19,825	19,825
Interfund transfers in (out), net	(635,000)	(450,000)	(185,000)
Total other financing sources (uses)	<u>(635,000)</u>	<u>(430,175)</u>	<u>(165,175)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 561,328</u>	<u>\$ 521,678</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2019
 (Page 1 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 265,916	\$ 2,943	\$ 268,859
Accounts receivable, net	1,088,366	-	1,088,366
Inventory	174,163	-	174,163
Due from other funds	-	101,703	101,703
Total current assets	<u>1,528,445</u>	<u>104,646</u>	<u>1,633,091</u>
Noncurrent assets -			
Capital assets	46,507,010	-	46,507,010
less - accumulated depreciation	(20,480,652)	-	(20,480,652)
Total noncurrent assets	<u>26,026,358</u>	<u>-</u>	<u>26,026,358</u>
Total assets	<u>27,554,803</u>	<u>104,646</u>	<u>27,659,449</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	<u>154,242</u>	<u>-</u>	<u>154,242</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	2,583	-	2,583
Accrued interest	52,136	-	52,136
Accrued benefits	106,514	-	106,514
Current portion of long-term debt	726,809	-	726,809
Due to other funds	1,670,029	-	1,670,029
Total current liabilities	<u>2,558,071</u>	<u>-</u>	<u>2,558,071</u>
Noncurrent liabilities -			
Accrued compensated absences	102,457	-	102,457
Net pension liability	347,539	-	347,539
Long-term debt	12,984,028	-	12,984,028
Total noncurrent liabilities	<u>13,434,024</u>	<u>-</u>	<u>13,434,024</u>
Total liabilities	<u>15,992,095</u>	<u>-</u>	<u>15,992,095</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2019
 (Page 2 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension credits	<u>14,062</u>	<u>-</u>	<u>14,062</u>
NET POSITION:			
Net investment in capital assets	12,315,521	-	12,315,521
Restricted	-	104,646	104,646
Unrestricted	(612,633)	-	(612,633)
Total net position	<u>\$ 11,702,888</u>	<u>\$ 104,646</u>	<u>\$ 11,807,534</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
OPERATING REVENUES:			
Charges for services	\$ 2,965,516	\$ -	\$ 2,965,516
OPERATING EXPENSES:			
Wages	1,204,627	-	1,204,627
Administrative	107,509	-	107,509
Maintenance	264,308	10,000	274,308
Wastewater	507,475	-	507,475
Dewatering and composting	71,606	-	71,606
Depreciation	889,819	-	889,819
Total operating expenses	<u>3,045,344</u>	<u>10,000</u>	<u>3,055,344</u>
Operating income (loss)	<u>(79,828)</u>	<u>(10,000)</u>	<u>(89,828)</u>
NONOPERATING			
REVENUES (EXPENSES):			
Grant revenue	385,156	-	385,156
Grant expenses	(45,849)	-	(45,849)
Investment income	25	-	25
Interest expense	(326,888)	-	(326,888)
Total nonoperating revenues (expenses)	<u>12,444</u>	<u>-</u>	<u>12,444</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(67,384)</u>	<u>(10,000)</u>	<u>(77,384)</u>
Operating transfers in	450,000	-	450,000
CHANGE IN NET POSITION	<u>382,616</u>	<u>(10,000)</u>	<u>372,616</u>
NET POSITION, July 1, 2018	<u>11,320,272</u>	<u>114,646</u>	<u>11,434,918</u>
NET POSITION, June 30, 2019	<u>\$ 11,702,888</u>	<u>\$ 104,646</u>	<u>\$ 11,807,534</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
 (Page 1 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 2,950,245	\$ -	\$ 2,950,245
Cash paid to suppliers for goods and services	(1,028,176)	(10,000)	(1,038,176)
Cash paid to employees for services	(1,161,614)	-	(1,161,614)
Net cash provided (used) by operating activities	<u>760,455</u>	<u>(10,000)</u>	<u>750,455</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Grant proceeds	385,156	-	385,156
Grant expenses	(45,849)	-	(45,849)
Purchases of capital assets	(199,514)	-	(199,514)
Principal paid on bonds	(1,039,993)	-	(1,039,993)
Interest paid on bonds	(326,888)	-	(326,888)
Net cash provided (used) by capital and related financing activities	<u>(1,227,088)</u>	<u>-</u>	<u>(1,227,088)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in (out)	450,000	-	450,000
Change in due to/from other funds	(162,545)	10,000	(152,545)
Net cash provided (used) by noncapital financing activities	<u>287,455</u>	<u>10,000</u>	<u>297,455</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	25	-	25
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(179,153)</u>	<u>-</u>	<u>(179,153)</u>
CASH AND CASH EQUIVALENTS, July 1, 2018	<u>445,069</u>	<u>2,943</u>	<u>448,012</u>
CASH AND CASH EQUIVALENTS, June 30, 2019	<u>\$ 265,916</u>	<u>\$ 2,943</u>	<u>\$ 268,859</u>

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019
 (Page 2 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (79,828)	\$ (10,000)	\$ (89,828)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	889,819	-	889,819
(Increase) decrease in -			
Accounts receivable	(15,271)	-	(15,271)
Inventory	(17,455)	-	(17,455)
Increase (decrease) in -			
Accrued interest	12,616	-	12,616
Accrued wages	(31,524)	-	(31,524)
Accounts payable	(72,439)	-	(72,439)
Net pension liability	47,800	-	47,800
Accrued compensated absences	26,737	-	26,737
Net cash provided (used) by operating activities	\$ 760,455	\$ (10,000)	\$ 750,455

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
 JUNE 30, 2019

	Trustees of Public Funds Fund
ASSETS:	
Cash and cash equivalents	\$ 114,693
Investments	1,760,520
Total assets	1,875,213
LIABILITIES:	
Due to other funds	1,039,958
NET POSITION:	
Restricted	\$ 835,255

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF CHANGES IN NET POSITION -
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Trustees of Public Funds Fund
ADDITIONS:	
Investment income	\$ 57,084
DEDUCTIONS:	
Disbursements	<u>29,603</u>
CHANGE IN NET POSITION	27,481
NET POSITION, July 1, 2018	<u>807,774</u>
NET POSITION, June 30, 2019	\$ 835,255

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

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

1. Summary of significant accounting policies:

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

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

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

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

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

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

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

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

1. Summary of significant accounting policies (continued):

C. Basis of presentation (continued) -

The Town reports the following major governmental funds:

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

Special Revenue Fund - This fund accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Town also reports the Permanent Fund, a nonmajor governmental fund, to account for the financial resources to be used for the support of the Town's libraries and cemeteries.

The Town reports the following major proprietary funds:

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

The Town also reports the Solid Waste Fund, a nonmajor proprietary fund, which consists of residual balances since the fund ceased operations.

The Town also reports fiduciary funds which are used to account for assets held in a trustee capacity (trust funds) or as an agent (agency funds) for the benefit of parties outside of the Town. The Town's fiduciary fund is the Trustees of Public Funds Fund, which is a private purpose trust fund.

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

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

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

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

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

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

1. Summary of significant accounting policies (continued):

E. Budgets and budgetary accounting - The Town approves a budget for the General Fund at an annual Town Meeting. The tax rate is determined by the Selectboard (the Board) based on the education and municipal grant lists and the approved operating budget. The accounting method used for budget presentation is the same method used for the financial presentation of operations under U.S. GAAP. Formal budgetary integration is employed as a management control during the year for the General Fund. The Town does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

Encumbrances, for which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to set aside 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 assignments of fund balances for future expenditures since they do not constitute current expenditures or liabilities. Appropriations lapse at year end. Outstanding encumbrances at June 30, 2019 totaled \$802,618.

F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the Board sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2019 were payable in four installments due August 15, 2018, November 15, 2018, February 15, 2019 and May 15, 2019.

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

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

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

J. Inventory - Inventory in the Water and Sewer Fund is valued at weighted average cost. Inventory is recorded as an expense when consumed rather than when purchased.

K. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

1. Summary of significant accounting policies (continued):

- P. Fund equity** - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity. Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings. Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Board.
- Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.
- The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Board specifies otherwise.
- Q. New accounting standard** - The Town has implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Debt Borrowings and Direct Placements*. The adoption of GASB Statement No. 88 improves information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The impact on these financial statements is that the Town's disclosures related to debt provide users with information to understand the effects of debt on future resource flows, and separate information regarding direct borrowings (loan agreement with a lender) and direct placements of debt (a debt security issued directly to an investor) from other debt.

2. Deposits and investments:

Fair value and classification - Deposits and investments are stated at fair value as described in note 1.1. The classification of investments as of June 30, 2019 is as follows:

Investment	Fair Value	Level 1	Level 2
Government bonds	\$ 430,836	\$ -	\$ 430,836
Municipal bonds	50,812	-	50,812
Corporate bonds	526,066	-	526,066
Mutual funds	2,508,782	2,508,782	-
Corporate stock	930,379	930,379	-
	\$ 4,446,875	\$ 3,439,161	\$ 1,007,714

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

1. Summary of significant accounting policies (continued):

- L. Capital assets** - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the Town as assets with an estimated useful life in excess of one year and an initial, individual cost of more than \$5,000, or \$25,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Town does not retroactively report infrastructure assets. The Town began capitalizing newly acquired or constructed general infrastructure assets since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below:

Governmental Activities:	Proprietary Fund:
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
	67 years
Wellfields, reservoirs, mains and pipe	40 years
Treatment plants and pump stations	10 - 67 years
Meters and hydrants	50 years
Chlorinating and pumping facilities	5 - 20 years
Equipment	

- M. Deferred outflows/inflows of resources** - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.
- N. Compensated absences** - Vested or accumulated leave is reported as a fund liability of the applicable fund in the governmental and proprietary fund financial statements. At June 30, 2019 the Town reported \$539,766 and \$106,514 in the General and Water and Sewer Funds, respectively. Accumulated sick leave estimated to be paid as terminal leave upon retirement is recorded in the government-wide and proprietary fund financial statements. At June 30, 2019 the Town reported \$212,342 and \$102,457 in the governmental activities and Water and Sewer Fund, respectively.
- O. Long-term obligations** - Governmental activities, business-type activities, or proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

2. Deposits and investments (continued):

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

Fiduciary Fund investment policy. - The Town's Trustees of Public Funds are charged with maximizing the return on all investment funds held in the Trustees of Public Funds Fund, 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.

Custodial credit risk. - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of another party. As of June 30, 2019, \$222,459 of the Town's bank balance of \$3,300,304 was uninsured and uncollateralized.

Interest rate risk. - Interest rate risk is the risk that changes in interest rates will affect the fair value of certain investments. Investments subject to interest rate risk and their maturities as of June 30, 2019 are as follows:

	Fair Value	Investment Maturity		
		Less than One Year	1 to 5 Years	6 to 10 Years
Government bonds	\$ 430,836	\$ 49,903	\$ 177,488	\$ 203,445
Municipal bonds	50,812	-	50,812	-
Corporate bonds	526,066	40,381	303,791	181,894
	<u>\$ 1,007,714</u>	<u>\$ 90,284</u>	<u>\$ 532,091</u>	<u>\$ 385,339</u>

Concentration of credit risk. - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. As of June 30, 2019, the Town does not hold more than 5% of its investments in any one issuer, other than mutual funds.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

2. Deposits and investments (continued):

Credit risk. - Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The Town's investments in corporate bonds are subject to credit risk. The credit quality ratings as rated by Standard & Poor's are as follows:

Bond Rating	Fair Value
AAA	\$ 71,629
AA+	491,930
AA	128,257
AA-	36,411
A+	73,181
A	46,150
A-	124,294
BBB+	<u>35,862</u>
	<u>\$ 1,007,714</u>

3. Notes receivable:

The Town, through various federal loan programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as notes receivable. Notes receivable as of June 30, 2019 are as follows:

	Current Interest Rate	Maturity Date
Mountain View Housing	0.00%	December, 2030
South View Housing	2.00%	November, 2027
South View Housing	0.00%	October, 2042
Springfield Fence	2.00%	November, 2020
Wall Street Housing	1.00%	November, 2019
Alva Waste	4.00%	January, 2021
Vermont Beer Shapers	3.00%	June, 2022
Heritage Deli and Bakery, Inc.	3.00%	March, 2020
100 River Street, LLC	1.00%	September, 2021
Springfield Housing	0.50%	October, 2019
Rusted Roof LLC	2.00%	June, 2025
SRDC	3.00%	July, 2028
Springfield Food Co-op	1.00%	November, 2024
Flying Crow Coffee Co, LLC.	5.00%	December, 2028
		<u>1,331,768</u>
		<u>(6,659)</u>
		<u>\$ 1,325,109</u>

Less: Allowance for doubtful accounts

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

4. Capital assets:

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Increase	Decrease	Balance June 30, 2019
Governmental activities -				
Capital assets, not depreciated:				
Land and improvements	\$ 360,612	-	-	\$ 360,612
Capital assets, depreciated:				
Infrastructure	19,065,407	-	-	19,065,407
Machinery and equipment	8,858,581	570,677	361,024	9,068,234
Buildings and improvements	4,074,376	115,109	-	4,189,485
Total capital assets, depreciated	<u>31,998,364</u>	<u>685,786</u>	<u>361,024</u>	<u>32,323,126</u>
Less accumulated depreciation for:				
Infrastructure	7,517,853	914,928	-	8,432,781
Machinery and equipment	5,269,990	560,847	286,488	5,544,349
Buildings and improvement	1,535,729	161,121	-	1,696,850
Total accumulated depreciation	<u>14,323,572</u>	<u>1,636,896</u>	<u>286,488</u>	<u>15,673,980</u>
Total capital assets, depreciated, net	<u>17,674,792</u>	<u>(951,110)</u>	<u>74,536</u>	<u>16,649,146</u>
Capital assets, net, governmental activities	<u>18,035,404</u>	<u>(951,110)</u>	<u>74,536</u>	<u>17,009,758</u>
Business-type activities -				
Capital assets, not depreciated:				
Construction in progress	2,251,817	-	2,251,817	-
Land and improvements	281,434	-	-	281,434
Total capital assets, not depreciated	<u>2,533,251</u>	<u>-</u>	<u>2,251,817</u>	<u>281,434</u>
Capital assets, depreciated:				
Wellfields, reservoirs, mains, and pipes	26,381,553	183,614	-	26,565,167
Treatment plants and pump stations	15,526,167	15,900	-	15,542,067
Meters and hydrants	188,173	-	-	188,173
Chlorination and pumping facilities	790,567	2,251,817	-	3,042,384
Equipment	887,985	-	-	887,985
Total capital assets, depreciated	<u>43,774,245</u>	<u>2,431,331</u>	<u>-</u>	<u>46,225,576</u>
Less accumulated depreciation for:				
Wellfields, reservoirs, mains, and pipes	7,349,916	484,667	-	7,834,583
Treatment plants and pump stations	10,631,415	283,609	-	10,915,024
Meters and hydrants	170,705	2,468	-	173,173
Chlorination and pumping facilities	628,854	93,748	-	722,602
Equipment	809,943	25,327	-	835,270
Total accumulated depreciation	<u>19,590,833</u>	<u>889,819</u>	<u>-</u>	<u>20,480,652</u>
Total capital assets, depreciated, net	<u>24,183,412</u>	<u>1,561,512</u>	<u>-</u>	<u>25,744,924</u>
Capital assets, net, business-type activities	<u>26,716,663</u>	<u>1,561,512</u>	<u>2,251,817</u>	<u>26,026,358</u>
Capital assets, net	<u>\$ 44,752,067</u>	<u>\$ 610,402</u>	<u>\$ 2,326,353</u>	<u>\$ 43,036,116</u>

- 31 -

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

4. Capital assets (continued):

Depreciation expense of \$1,656,896 in the governmental activities was allocated to expenses of the general government (\$70,681), police (\$155,717), fire and ambulance (\$158,115), public works (\$1,216,417), parks and recreation (\$18,906) and library (\$17,060) programs based on capital assets assigned to those functions.

Depreciation expense of \$889,819 in the business-type activities was fully allocated to the water and sewer program.

5. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2019 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ 1,638,555	-
Special Revenue Fund	1,037,306	67,577
Permanent Fund	<u>2,675,861</u>	<u>67,577</u>
Proprietary funds -		
Water and Sewer Fund	101,703	1,670,029
Solid Waste Fund	<u>101,703</u>	<u>1,670,029</u>
Fiduciary funds -		
Trustees of Public Funds Fund	-	1,039,958
	<u>\$ 2,777,564</u>	<u>\$ 2,777,564</u>

6. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Transfers made from the General Fund to the Water and Sewer Fund totaling \$450,000 were to reimburse annual operational expenditures.

7. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
Governmental activities -					
Accrued compensated absences	\$ 228,432	-	\$ 16,090	\$ 212,342	\$ 32,000
Long-term debt	1,447,671	16,255	150,000	1,313,926	145,000
Capital lease obligations	2,494,468	19,825	6,948	12,877	6,221
Net pension liability	<u>\$ 4,170,571</u>	<u>\$ 353,515</u>	<u>\$ 173,038</u>	<u>\$ 4,351,048</u>	<u>\$ 183,221</u>

- 32 -

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

7. Long-term obligations (continued):

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
Business-type activities -					
Accrued compensated absences	\$ 75,720	\$ 26,737	-	\$ 102,457	\$ 15,000
Long-term debt	14,750,830	-	1,039,993	13,710,837	726,809
Net pension liability	308,305	39,234	-	347,539	-
	<u>\$ 15,134,855</u>	<u>\$ 65,971</u>	<u>\$ 1,039,993</u>	<u>\$ 14,160,833</u>	<u>\$ 741,809</u>

8. Superfund Site:

On June 6, 1991, the Selectboard authorized the Town Manager to enter into a Partial Consent Decree with the United States Environmental Protection Agency (EPA), Browning-Ferris Industries of Vermont, Inc., Emhart Industries, Inc. and Textron, Inc. The Town 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 (ROD). The ROD is the EPA 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 pretreatment plant will be treated at the sewage treatment facility. In consideration of the Town's efforts, Emhart and Textron have paid the Town \$200,000. The Town is also responsible for oversight costs incurred by the EPA. A discounted liability of \$839,197, for past and current oversight costs of \$871,019, has been recorded in the statement of net position. The additional annual oversight costs are added to the Town's EPA loan which is to be repaid at a rate of \$35,000 per year at 0% interest. At June 30, 2019, the balance owed is \$213,926.

9. Debt:

Long-term - Outstanding long-term debt as of June 30, 2019 is as follows:

Governmental activities -					
Notes from direct borrowings:					
General obligation note, United States Environmental Protection Agency, no interest, annual principal payment of \$35,000.				\$	213,926
General obligation note, Vermont Municipal Bond Bank - 2015 Series 5, interest at 4.212%, annual principal payment ranging from \$115,000 to \$110,000, due November 2028.					<u>1,100,000</u>
Total governmental activities				\$	<u>1,313,926</u>
Business-type activities -					
General obligation bonds:					
General obligation bond, United States Department of Agriculture Rural Development, USDA-91-06, interest at 4.0%, semi-annual payments of \$57,540, due September 2040.				\$	1,649,256
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-04, interest at 4.5%, semi-annual payments of \$54,489, due December 2033.					1,149,382
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-10, interest at 4.125%, semi-annual payments of \$4,016, due September 2035.					95,237

- 33 -

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

9. Debt (continued):

<u>Long-term (continued)</u> -					
Business-type activities (continued) -					
General obligation bonds (continued):					
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-12, interest at 4.125%, semi-annual payments of \$13,852, due September 2035.					328,497
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-14, interest at 4.125%, semi-annual payments of \$12,804, due September 2035.					303,637
General obligation bond, United States Department of Agriculture Rural Development, USDA-92-15, interest at 4.5%, semi-annual payments of \$18,324, due December 2037.					456,701
Total general obligation bonds					<u>3,982,710</u>
Notes from direct borrowings:					
General obligation note, Vermont Municipal Bond Bank - 2014 Series 3, interest at 2.033% annual principal payment of \$140,000, due November 2034.					2,240,000
General obligation note, Vermont Municipal Bond Bank - AR1-002, no interest, annual payment of \$31,029, due November 2031.					403,371
General obligation note, Vermont Municipal Bond Bank - AR3-028, no interest, annual payment of \$36,717, due June 2031.					440,606
General obligation note, Vermont Municipal Bond Bank - RF1-019, no interest, annual payment of \$45,782, due September 2022.					183,126
General obligation note, Vermont Municipal Bond Bank - RF1-055, no interest annual payment of \$1,928, due September 2024.					311,566
General obligation note, Vermont Municipal Bond Bank - RF1-089, no interest annual payment of \$14,915, due May 2029.					149,145
General obligation note, Vermont Municipal Bond Bank - RF1-130, no interest, annual payment of \$2,678, due November 2031.					34,816
General obligation note, Vermont Municipal Bond Bank - RF1-172, no interest, admin fee at 2%, annual payment of \$10,027, due December 2046.					231,897
General obligation note, Vermont Municipal Bond Bank - RF1-184, no interest, admin fee at 2%, annual payment of \$19,768, due December 2038.					220,602
General obligation note, Vermont Municipal Bond Bank - RF1-203, no interest, admin fee at 2%, annual payment of \$65,610, due December 2038.					1,156,667
General obligation note, Vermont Municipal Bond Bank - RF3-034, interest at 3% annual payment of \$21,890, due October 2021.					61,917
General obligation note, Vermont Municipal Bond Bank - RF3-060, no interest, admin fee at .6%, annual payment of \$89,751, due November 2031.					868,365

- 34 -

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

9. Debt (continued):

Long-term (continued) -

Business-type activities (continued) -

Notes from direct borrowings (continued):

General obligation note, Vermont Municipal Bond Bank - RF3-240-2, no interest, admin fee at 1.7%, annual payment of \$152,042, due June 2042.	2,874,426
General obligation note, Vermont Municipal Bond Bank - RF3-312, interest at -3%, annual payment of \$16,187, due November 2046.	453,223
General obligation note, Vermont Municipal Bond Bank - WPL-258, no interest annual payment of \$19,680, due March 2022.	98,400
Total notes from direct borrowings	<u>9,728,127</u>
Total business-type activities	<u>\$ 13,710,837</u>

Long-term debt activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019	Due Within One Year
	232,671	\$ 16,255	\$ 35,000	\$ 213,926	\$ 35,000
	<u>1,215,000</u>	<u>-</u>	<u>115,000</u>	<u>1,100,000</u>	<u>110,000</u>
	1,447,671	16,255	150,000	1,313,926	145,000

Governmental activities -

Notes from direct borrowings:

EPA loan	\$ 232,671	\$ 16,255	\$ 35,000	\$ 213,926	\$ 35,000
2015 Series 5	<u>1,215,000</u>	<u>-</u>	<u>115,000</u>	<u>1,100,000</u>	<u>110,000</u>
Total governmental activities	1,447,671	16,255	150,000	1,313,926	145,000
Business-type activities -					
General obligation bonds:					
USDA-91-06	1,696,671	-	47,415	1,649,256	49,615
USDA-92-04	1,204,658	-	55,276	1,149,382	57,867
USDA-92-10	99,196	-	3,959	95,237	4,141
USDA-92-12	342,154	-	13,657	328,497	14,285
USDA-92-14	316,261	-	12,624	303,637	13,205
USDA-92-15	472,241	-	15,540	456,701	16,277
Total general obligation bonds	4,131,181	-	148,471	3,982,710	155,390
Notes from direct borrowings:					
2014 Series 3	2,380,000	-	140,000	2,240,000	140,000
ARI-002	434,400	-	31,029	403,371	31,028
ARI-028	477,323	-	36,717	440,606	36,717
RF1-019	228,908	-	45,782	183,126	45,782
RF1-055	363,493	-	51,927	311,566	51,927
RF1-089	164,060	-	14,915	149,145	14,915

- 35 -

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

9. Debt (continued):

Long-term (continued) -

Business-type activities (continued) -

Notes from direct borrowings (continued):

RF1-130	37,494	-	2,678	34,816	2,678
RF3-172	284,578	-	52,681	231,897	6,259
RF1-184	220,602	-	-	220,602	-
RF1-203	1,156,667	-	-	1,156,667	-
RF3-034	81,366	-	19,449	61,917	20,033
RF3-060	950,906	-	82,541	868,365	83,036
RF3-240	2,975,878	-	101,452	2,874,426	103,177
RF3-312	765,574	-	312,351	453,223	16,187
WPL-258	98,400	-	-	98,400	19,680
Total notes from direct borrowings	10,619,649	-	891,522	9,728,127	571,419
Total business-type activities	14,750,830	-	1,039,993	13,710,837	726,809
Total long-term debt	\$ 16,198,501	\$ 16,255	\$ 1,189,993	\$ 15,024,763	\$ 871,809

Debt service requirements to maturity are as follows:

Year ending June 30,	Governmental Activities	
	Notes from Direct Borrowings Principal	Interest
2020	\$ 145,000	\$ 32,954
2021	145,000	31,955
2022	145,000	29,143
2023	145,000	24,755
2024	145,000	20,080
2025-2029	588,926	34,113
2030-2034	-	-
2035-2039	-	-
2040-2044	-	-
2045-2047	-	-
	<u>\$ 1,313,926</u>	<u>\$ 173,000</u>

- 36 -

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

9. Debt (continued):
Long-term (continued) -

Year ending June 30,	Business-type Activities General Obligation Bonds		Business-type Activities Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2020	\$ 155,390	\$ 166,659	\$ 571,419	\$ 135,200
2021	162,087	159,963	631,080	156,676
2022	169,073	132,718	635,245	148,978
2023	176,362	145,688	617,598	140,825
2024	183,965	138,085	575,481	132,943
2025-2029	1,045,892	564,357	2,628,424	538,222
2030-2034	1,233,948	318,470	1,994,670	309,112
2035-2039	690,332	95,872	1,341,271	118,296
2040-2044	165,661	6,643	652,955	22,816
2045-2047	-	-	79,984	1,265
	\$ 3,982,710	\$ 1,728,455	\$ 9,728,127	\$ 1,704,333

In prior years the Vermont Municipal Bond Bank (VMBB) has refunded the 2001 Series 1 and 2008 Series 1 Bonds with the 2010 Series 4 and 2015 Series 5 Bonds, respectively, resulting in interest savings to the Town of \$100,450. These savings allocations, to be received between FY17 and FY29, have been reflected as a reduction of interest in the debt service requirements table. There is no remaining principal balance due on the 2010 Series 4 Bond at June 30, 2018.

10. Fund balances:

Fund balances of the governmental funds are as follows:

Fund Balances:	General Fund		Special Revenue Fund		Permanent Fund	
	Fund	Fund	Fund	Fund	Fund	Fund
Nonspendable:						
Prepaid items	\$ 63,329	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery principal	-	-	-	-	545,930	-
Total nonspendable	63,329	-	-	-	545,930	-
Restricted:						
Weathersfield Dam	100,000	-	-	-	-	-
Unsafe buildings	32,923	-	-	-	-	-
Reappraisal	44,990	-	-	-	-	-
Records restoration	74,143	-	-	-	-	-
Revolving loan funds	-	1,777,703	-	-	-	-
Civic improvement	-	2,850,642	-	-	-	-
Grants and other purposes	-	985,101	-	-	-	-

- 37 -

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

10. Fund balances (continued):

Fund Balances (continued): Restricted (continued):	General Fund		Special Revenue Fund		Permanent Fund	
	Fund	Fund	Fund	Fund	Fund	Fund
Library	-	-	-	-	-	359,796
Cemetery	-	-	-	-	-	131,580
Total restricted	252,056	-	5,613,446	-	-	491,376
Committed:						
Ambulance equipment	90,562	-	-	-	-	-
Fire equipment	23,238	-	-	-	-	-
Highway equipment	21,118	-	-	-	-	-
Parks and recreation equipment	40,318	-	-	-	-	-
Total committed	175,236	-	-	-	-	-
Assigned:						
Weathersfield Dam - earnings	48,273	-	-	-	-	-
Future expenditures	802,618	-	-	-	-	-
Total assigned	850,891	-	-	-	-	-
Unassigned	1,165,866	-	-	-	-	-
	\$ 2,507,378	\$ 5,613,446	\$ 1,057,306			

11. Pension plans:

Vermont Municipal Employees' Retirement System -

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

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

Contributions: Defined benefit plan members are required to contribute 2.625% (Group A), 5.0% (Group B), 10.125% (Group C) or 11.475% (Group D) of their annual covered salary, and the Town is required to contribute 4.125% (Group A), 5.625% (Group B), 7.375% (Group C) or 9.975% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution

- 38 -

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

11. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -
Contributions (continued):

requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2019, 2018, and 2017, were \$411,734, \$393,386, and \$377,793, respectively. The amount contributed was equal to the required contributions for the year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the Town's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the Town's 2.24590% proportionate share of VMERS defined benefit plan.

	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
Town's share of VMERS net pension liability	\$ 2,811,903	\$ 347,539	\$ 3,159,442
Deferred outflows of resources -			
Deferred pension expense	\$ 1,247,959	\$ 154,242	\$ 1,402,201
Deferred inflows of resources -			
Deferred pension credits	\$ 113,776	\$ 14,062	\$ 127,838

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

The Town adopted GASB Statement No. 68 in FY 2014 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the Town's Proportionate Share of Net Pension Liability of VMERS and Town's Contributions to VMERS.

12. Long-Term Solar Contracts:

The Town has entered into separate long-term power purchase agreements for the acquisition of solar power with Springfield Solar Alliance II and with WE 490 Fairbanks Road, LLC. The 20-year contracts call for the Town to purchase all or a portion of the electrical power generated by the other party. The Town receives net metering credits on its bills from Green Mountain Power related to the individual power meters specified in each contract. For the contract with Springfield Solar Alliance II, the Town pays a set service price to the generator which is fixed for the first ten years and after that time the price is tied to 87.5% of the net metering credits received by the Town for the next ten years. For the contract with WE 490 Fairbanks Road, LLC, the Town pays the generator a monthly amount based on an estimated 87.5% of the net metering credits for the related meters. The total payment on this contract is true-up and a new monthly amount is set annually.

13. Subsequent events:

The Town has evaluated subsequent events through December 4, 2019, the date on which the financial statements were available to be issued.

**TOWN OF SPRINGFIELD, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY**

	<u>VMERS</u>						
	<u>June 30,</u>						
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2014</u>
Town's proportion of the net pension liability	2.2459%	2.3134%	2.3734%	2.4083%	2.5294%	2.6631%	2.6631%
Town's proportionate share of the net pension liability	\$ 3,159,442	\$ 2,802,773	\$ 3,054,530	\$ 1,856,657	\$ 230,849	\$ 969,590	\$ 969,590
Town's proportionate share of the net pension liability as a percentage of its covered payroll	55.019%	50.351%	57.067%	37.429%	4.684%	19.519%	19.519%
VMERS net position as a percentage of the total pension liability	82.60%	83.64%	80.95%	87.42%	98.32%	92.71%	92.71%

SCHEDULE OF TOWN'S CONTRIBUTIONS

	<u>VMERS</u>						
	<u>June 30,</u>						
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2014</u>
Contractually required contribution	\$ 411,734	\$ 393,386	\$ 377,793	\$ 360,727	\$ 336,636	\$ 326,277	\$ 326,277
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-
Contribution deficiency (excess)	\$ 411,734	\$ 393,386	\$ 377,793	\$ 360,727	\$ 336,636	\$ 326,277	\$ 326,277
Town's covered payroll	\$ 5,742,412	\$ 5,566,465	\$ 5,352,509	\$ 4,960,528	\$ 4,938,946	\$ 4,967,335	\$ 4,967,335
Contributions as a percentage of covered payroll	7.170%	7.067%	7.058%	7.272%	6.830%	6.568%	6.568%

**Mudgett
Jennett &
Krogh-Wisner, P.C.**
Certified Public Accountants #435

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

The Selectboard
Town of Springfield, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Springfield, Vermont (the Town) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 4, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Town's Response to Finding

Management's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. Management's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Purpose of this Report

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

Montpelier, Vermont
December 4, 2019

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

2019-001 General journal entries

Condition - Documentation of general journal entries does not include any indication that journal entries were reviewed and approved by management.

Criteria - Journal entries and supporting documentation should be reviewed by someone other than the preparer to ensure that they are appropriate and recorded accurately.

Cause - The Town has had no formal general journal entry procedures in place to ensure appropriate documentation is reviewed and approved.

Effect - While supporting documentation or justification for journal entries is retained and provided as requested during the audit, general journal entries are not reviewed or approved by anyone other than the preparer.

Recommendation - We recommend that all journal entries and supporting documentation be reviewed by someone other than the preparer to ensure that they are appropriate and recorded accurately. These entries should include identification of the preparer and evidence of approval by management.

Management's response - The Town will implement a journal entry review process making certain all journal entries are reviewed and approved by management before submission.

REPORTS OF SPRINGFIELD SCHOOL DISTRICT

www.ssdvt.org

SUPERINTENDENT'S REPORT

During the 2018-2019 school year, Springfield School District continued to push to give students, parents, and the community of Springfield schools that provide a strong education while being responsive to our taxpayers. Community growth and vibrancy are closely connected to the success of the school system and the students within that system. Over the course of this year, the district took some important steps toward creating that success.

In 2018-2019, our district was made up of four schools, three targeted programs, and a collaborative program. Those programs provided for a total student body of approximately 1,200 students. From Kindergarten through 2nd grade, students attended Elm Hill Primary School. Grades 3 through 5 were located at Union Street Elementary. Students then move to Riverside Middle School for grades 6-8. High School students complete their journey with us at Springfield High School.

The district also continued to host a collaborative program, the Occupational Development Program (ODP). The program is a collaboration with Windham Northeast Supervisory Union, Two Rivers Supervisory Union, and Windsor Southeast Supervisory Union. These supervisory unions help develop the goals and budgets of the programs. Our district serves as the fiscal agent. As the fiscal agent, we hire and supervise staff as well as develop the program's curriculum. When partner schools send a student to the program, the collaborative then receives tuition for that student's education.

ODP is stationed at Springfield High School. This program targets students with developmental disabilities. Its program includes internships, classroom learning, and an apartment program to teach independent living. Its location at Springfield High School allows for many students to take high school courses while also engaging River Valley Technical Center (RVTC) offerings.

In addition to our schools and collaborative program, the district also ran the All-4-One program, Early Essential Education, and coordinated with private pre-K providers to offer students pre-K services. The All-4-One program provided before and after school education and play programming for over a hundred students K-8. The program is funded through a combination of federal grants and fees.

Over the course of the school year, the district worked to complete the strategic planning process that it had begun the previous spring. Starting with a community-wide survey, the school board worked to develop a new mission, vision, set of values and goals for the district:

Mission

The Mission of Springfield School District:

To provide students with effective academic and social-emotional learning in schools with a positive culture that are supported by the community.

Vision

We empower capable cosmopolitans who are ready and motivated to improve their community and engage with the world.

Values

As a district, we value:

1. Collaboration
2. Professionalism
3. Kindness

Amongst the strategic goals for the district is the development of a public pre-K option based in our schools.

On the curricular front, the district took two important steps in vertically aligning our content and pedagogy. The year represented the first year of implementation of our new K-8 math program GoMath! Then at the end of the year, the district made additional investments in the Fountas and Pinnell Literacy Program. In particular, the district purchased a number of materials from the program Level Literacy Intervention (LLI). The usage of these materials will allow for a more uniform approach to helping our struggling readers.

Finally, the district celebrated the recognition of great work by employees. In the fall, Elm Hill Art teacher Suzanne Farrell and SHS Math teacher Lila Gilbreath were acknowledged as amongst the state's best. They both were named UVM Outstanding Teachers for 2018 and were part of a ceremony in Burlington to honor their good excellence. In addition, SHS Nurse Jenny Anderson was named the School Nurse of the Year in the state of Vermont.

Dr. Zach McLaughlin
Superintendent of Schools

CHIEF FINANCIAL OFFICER

The annual audit of the financial records of the Springfield School District for the 2018-2019 school year is complete. 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 2018 - 2019 fiscal year. If anyone wishes to review the audit report in its entirety, they may contact me at 885-5120.

The Springfield School District ended the year with a surplus of \$326,017 to be applied to the 2020-2021 budget.

Richard C. Pembroke
Chief Financial Officer

ELM HILL

The Elm Hill School educates approximately 250 children in grades K-2. During the 2018-19 school year, there were 15 classrooms (5 kindergarten, 5 first grade and 5 second grade) with approximately 17 students in each class each.

Elm Hill students continue to enjoy various fruits and vegetables several days/week as a part of the grant funded Fresh Fruits and Vegetables Program managed by our school nurse. We also continue to partner with Springfield Medical Center to provide dental cleanings and sealants to our students, regardless of insurance status. This partnership has grown to also allow for students to access mental health supports and pediatric care during the school day. Lions Club and PediaVision continue to work with our school nurse for sight screenings as well.

The Springfield Elementary Schools PTA generously donated \$2500 to Elm Hill School from the 2018 Comedy Night Fundraiser profits. These funds were used to purchase

Springfield School District – Elm Hill School ***(Continued)***

a climbing dome that will be installed on the Elm Hill playground soon. We are grateful for the PTA's ongoing support! Also, Vermont Packinghouse employees voted to donate an additional \$800 to Elm Hill to support in augmenting the technology equipment for our Art, Music and Library programming and instruction. It's heartwarming that local businesses are so generous in their support of our schools.

In April, Elm Hill specialists organized our Arts Night which included grade-level concerts, displays of student artwork and poetry, and demonstrations of physical education activities. We were also visited again by the Vermont Symphony Orchestra. Elm Hill continues to annually host visiting artist and musician Matt Lorenz who makes instruments out of household items with our second grade classes. In May, our Elm Hill artists welcomed local artist, Jamie Townsend, and collaborated to create an 8ft by 12ft mural of a woodland forest that now hangs in one of our hallways.

Suzanne Farrell was recognized by the University of Vermont as an Outstanding Teacher for the 2018 year! We are all honored to work with such a talented educator! The Hannaford Supermarkets Teacher's Classroom Sweepstakes was awarded to one of Elm Hill's kindergarten teachers, Jennifer Carr! The award was used to support a 'people in our communities' project for students to learn about local businesses/establishments and then act out what they have learned through dramatic play. And, one of our second grade students, Demari Burton, received a \$250 award towards a VSAC college savings account at the Financial Literacy Awards Ceremony held at the Montpelier Pavilion Auditorium. Over 5,600 students from over 70 schools submitted reading logs as a part of the Reading is an Investment program, which entered them into a random drawing for 20 of these \$250 awards for Vermont students across the state.

Our families are very supportive of our school and we typically see family members of over 80% of our students' at our parent conferences. In April, we held our first annual Kindergarten Information Night. This event is an opportunity for incoming kindergarten students and their families to tour the school, meet the teachers, and learn more about getting ready for kindergarten. And, in May, we held Kindergarten Registration for the class of 2032! We welcomed over 55 new kindergarten students and their families that day.

We always welcome your questions and volunteer support at Elm Hill School. Please feel free to reach out to us at any time (885-5154).

Dr. Christine Pereira
Elm Hill School Principal

UNION STREET SCHOOL

In School Year 18-19, Union Street School continued to show academic growth. In this the fifth year of SBAC testing, the 4th and 5th graders had the highest ELA scores since testing began and the 4th grade had the highest math score since testing began. Teachers continue to collaborate effectively in Professional Learning Communities, working to refine curriculum and instructional practices through the use and analysis of common assessments. Our professional development time centered around a consistent K-5 literacy

block, with research-based components to implement in every classroom. As far as math is concerned, our teachers implemented a newly adopted math program called Go Math. Our goal is to build curricular and instructional consistency as this program spans K-8. We also continue to devote time to Responsive Classroom, a K-5 approach to building community and relationships in all of our classrooms through a common instructional approach. At Union Street School, our goal is to enhance the academic and social-emotional growth of every child, and we benefit from strong parental support.

David Cohn
*Interim Principal and
Asst Superintendent of Curriculum,
Instruction & Assessment*

RIVERSIDE MIDDLE SCHOOL

Excellent work continues to be done at Riverside Middle School. Riverside administration, teachers and staff continue to focus on our mission of high academic achievement for all students, fostering a welcoming, positive and supportive learning environment, along with teaching and learning that actively engages students.

We welcomed a number of talented new staff members to Riverside community this year. Joe Frigo joins us as our new 7th grade Science teacher recently graduated from the SPARK Teaching Program in Brattleboro. Kelly DeAngelis came to us from Union Street School as our new Physical Education teacher. Kelly has worked in our district for the last 8 years. Amanda Baker Miller joins us as the new 8th grade Social Studies teacher a number of long term substitute job around the district. Vanessa Thayer joined us from Union Street School as our new 7th grade Special education teacher.

Riverside teachers and students continue to work diligently to improve SBAC test scores. As mentioned last year, it is important to note that standardized test scores are just one single measure, based upon sixty questions or less, of the learning experiences that happen within our building. The percentage of students proficient on the SBAC for all three grade levels in both content areas (Math and English/Language Arts) are as follows. 12% of 6h graders were proficient in Math. 32% of 6th graders were e proficient in English Language Arts. In the 7th grade we had 24% proficient in math and 44% proficient in English Language Arts. 17% of our 8th graders were proficient in Math and 32% our 8th graders were proficient in English Language Arts. We, as a building, continue to focus on showing that our students can and will succeed, as well as including students in conversations about their academic growth. We continue to believe that it is critically important at the middle school level, to start the educational transformation that manifests the district's vision of the schools being a major part of Springfield's rebranding.

We continue to working on our Positive Behavior Interventions and Supports (PBIS) approach to improving our disciplinary system and climate. All members of our community are expected to act within the parameters of respect, responsibility and readiness (to learn). We feel confident that this approach has been crucial in creating a serious and positive learning environment. Another aspect of developing and continually improving our school climate has been the addition of training our staff in restorative practices. We are in the second year of training our staff and we have begun implementation of Community Building Circles in our T3 advisory groups. Our

third year of working with restorative practices will include expanding the use of restorative practices with our students. We must believe, as a staff, that each incident of wrongdoing can contain a teachable moment. Having this kind of approach will allow us to do a better job with our approach to behavior and how we manage it in our school day to day.

We continue to work towards the implementation several important aspects of our Continuous Improvement Plan:

- Our Instructional Leadership and Positive Behavior Interventions and Supports Team (Behavior/Climate) are working hard on focuses areas in Literacy/ Instruction and Behavior/Climate.
- We are in our second year of using Reading Plus, our schoolwide universal intervention to improve our students reading. Reading Plus is a web-based reading intervention that uses technology to provide individualized scaffolded silent reading practice for students in grades 3 and higher. Reading Plus aims to develop and improve students' silent reading fluency, comprehension, and vocabulary.
- Continue to enhance and improve our Positive Behavior Interventions and Supports and Restorative Practices approach to developing our positive school community.

It is an honor to work with the staff, students, and families that make up the Riverside Middle School community.

Steven G. Cone, *Principal*
Nathan McNaughton, *Assistant Principal*

SPRINGFIELD HIGH SCHOOL

Our school year kicked off with Riverside Middle School and Springfield High School teachers participating in several different professional development opportunities that were facilitated by our own staff members. Teachers either participated in proficiency based grading or project based learning workshops. This was the second year that the two schools came together for professional development opportunities that would assist in aligning proficiency based grading and project based learning instruction between the two buildings. This professional development also allows teachers from each building the opportunity to get to make connections and identify resources within the district that they can reach out to for future endeavors. The 2018-2019 school year was our first year of full proficiency based learning implementation and our induction of demonstration days at the end of each semester. These days provided students another chance to demonstrate proficiency in their classes. Several staff members piloted innovation labs; interdisciplinary classes that were either co-taught or co-designed by two or more teachers to allow students to work on proficiencies for different content areas. These offerings were a huge hit and the interest in them, had departments designing and offering more innovations for the 2019-2020 school year. We held our second annual College Access/PSAT/College Visit Day and senior workshop day. Several different activities were happening both on and off campus for all of our students depending on their grade level and interests. The AWARE group was founded and organized several activities and events to our school and community. Jenny Anderson was honored at the state of Vermont school nurse of the year. Keegan Harris earned the honor of SHS Teacher of the year and was nominated by several of his peers.

The Culture and Climate team was introduced with a focus on revamping our advisory program to make it more robust and

meaningful to our students and staff. The major focus for this team has been doing work around restorative practices which includes circles to increase student belonging, community building activities and making stronger connections between our students and our staff. Our Design Team created a personalized learning block for students in grades 9-12 called Cosmos U. Students are able to work with a specific staff member to design an individualized learning experience that taps into their interests while earning proficiencies towards graduation.

Chloe German-Brown and Molly Leonard attended the Hugh O'Brien Youth Leadership Conference. Many of our students attended the Governors Institute over the summer and participated in a variety of learning opportunities. Emma Howard was named the University of Vermont's Green and Gold scholar. Our girl's varsity basketball team made it to the semi finals.

The 2018-2019 school year ended with 40% of our graduates going on to further their education and 4 members of the graduating class joining the military.

Our school continues to move forward in positive directions while staying focused on what matters; student belonging, personalization of learning and preparing our students for life after high school. SHS would like to thank the community for all of their support. It is greatly appreciated!

Bindy Hathorn, *Principal*

OCCUPATIONAL DEVELOPMENT PROGRAM (ODP)

The Occupational Development Program (ODP) is a collaborative high school special education program operating within the Springfield High School (SHS) and following the same guidelines as has been established for the broader, SHS community. It is the mission of the Occupational Development Program (ODP) to provide students with relevant experiences and education in academic, vocational and social skills within a safe and supportive environment; through those experiences ODP strives to foster life long independence and integration within their communities.

As a collaborative, our students are enrolled from the following towns:

Springfield	19
Bellows Falls	0
Ludlow	3
Windsor	11
Chester	4

The 2018-2019 school year was another successful one for students in the Occupational Development Program at Springfield High School. Our students worked hard and learned a lot, whether in the context of their ODP classes, within mainstream SHS classes, during On-the-job training experiences, or at River Valley Technical Center. The one thing that we can say that all of our students have in common is that they are each pursuing an education that is consistent with their post-secondary goals and dreams; what those goals and dreams actually are vary a great deal. Toward the goal of helping them attain those goals, we support our students to pursue a program of studies that both challenges them, and also supports them to acquire the skills they will need for their next steps.

One of our distinct highlights of this school year, as in most school years, was our participation in Unified Basketball. Our team, along with other teams from throughout the State, played hard and with tremendous grit and sportsmanship. Although we fell in the quarterfinals, the team maintained a positive

Springfield School District – Occupational Development Program (Continued)

spirit throughout and head tons of fun! Our coaches, Margaret Gultekin, Marc Thomas, and Justin Pestana led our team proudly.

In June of 2019, ODP graduated 10 students. That’s a lot for a small program like ours! Our graduates each head off in different directions, with some planning moves into their own independent living or supported living situations. Some of our students plan to pursue post-secondary training, including classes at RVTC. Many of graduates have moved directly into the world of work, continuing on with positions they obtained as students in ODP, or positions they obtained independently. Whatever their path, we are proud of their growth and excited to see what comes next!

Visits and tours of ODP are available and encouraged throughout the school year. Please call 885-7906 for more information or for a tour of our program.

Dana Gordon-Macey, *ODP Director*

STUDENT SUPPORT SERVICES

Springfield School District is committed to meeting the needs of all children and youth from the ages of three through twenty-one, or graduation from high school. There are a variety of services designed to meet the needs of students who are experiencing difficulties making progress in the curriculum. Some students require short term interventions; for others modified curricula, or accommodations meet their needs, and some require specialized instruction designed to meet their individual needs in order to experience success in school. Students who require support services are identified by various means, including “child find” activities which are mandated by federal law, and referrals from parents, teachers, human service agencies and the medical community. Generally, support services fall into one of three broad categories: support services offered under Vermont’s Multi-Tiered System of Supports (MTSS), provision of modifications and accommodations in the regular curriculum and school environment, under Section 504 of the Rehabilitation Act, and Special Education services.

Support services - Vermont’s Multi-tiered systems of supports (MTSS)

Schools are committed to helping all children succeed. They have many ways to help children learn and to ensure those who need additional supports are successful. The Multi-Tier System of Supports (MTSS) is one-way schools provide those supports. MTSS is a multi-step process of providing instruction and support to promote the academic and behavioral success of all children. Individual children’s progress is monitored and results are used to make decisions about further instruction and intervention.

Modifications and accommodations - Section 504 of the Rehabilitation Act (504 Plan)

Section 504 of the Americans with Disabilities Act guarantees that people with disabilities will not be discriminated against due to those disabilities in their access to their education. Students protected under Section 504 have been identified as having a disability that has a substantial impact on a major life function such as: caring for one’s self, breathing, walking, seeing, hearing, speaking, or learning. A 504 Plan is developed to

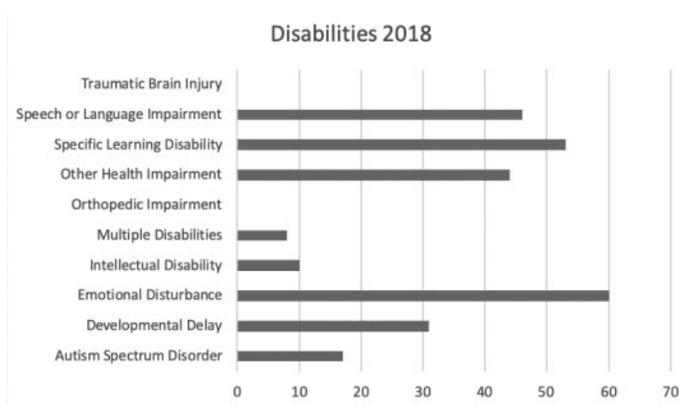
describe the modifications and/or accommodations that are to be provided to the student who meets the criteria to assure access to the general curriculum.

Special Education Services – Individual Education Plans (IEP)

Criteria for eligibility for special education services are defined by state regulations as defined by the federal legislation – Individuals with Disabilities Education Improvement Act (IDEA). These children have been identified as: a) having a disability b) that adversely effects their education and c) requires specially designed instruction not available in the regular education curriculum.

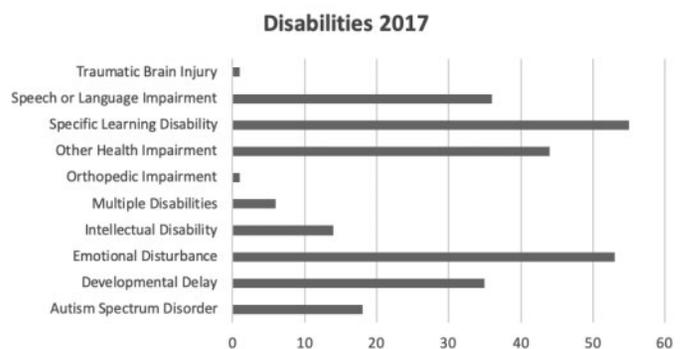
The Special Education Department works closely with the rest of the district to improve outcomes for our students. The following graphs illustrate the data taken from both the Docusped program used by the district for record keeping and information reported to the Agency of Education on students with disabilities served by our district.

The first chart shows the distribution of students in disabilities for the Child Count turned in Dec. 1 of 2018. Please note that at the time of writing this report, the numbers for the present year have not been calculated, thus the year delay.



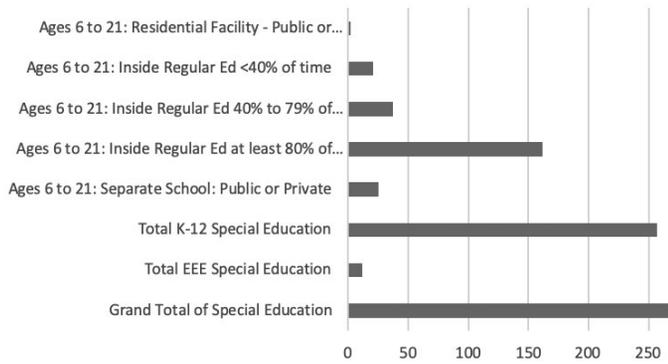
For 2018, the overall number of students receiving Special Education Services, ages 3-21 was 269. This represents an increase of 6 identified students in the district from 2017.

A closer review of the categories reveals an increase of 7 and 10 for the categories of Emotional Disturbance and Speech or Language Impairment respectively. There was also a small increase in the category of Orthopedic Impairment, which is up 2 from last year. Areas of decrease were noted in the other categories ranging from a decrease of 1 – 4 in those categories.

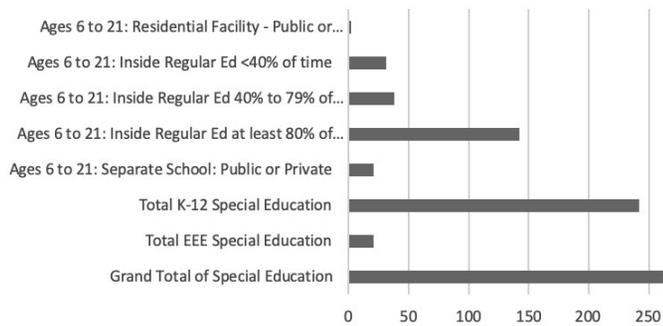


The next chart shows the various placement options where students are receiving the majority of their education. The target placement for the K-12 population is the Regular Education Classroom 80% or more of the time. Please note that EEE is for children ages 3-5. This program is a voluntary program.

Placement K - 12 2018



Placement K - 12 2017

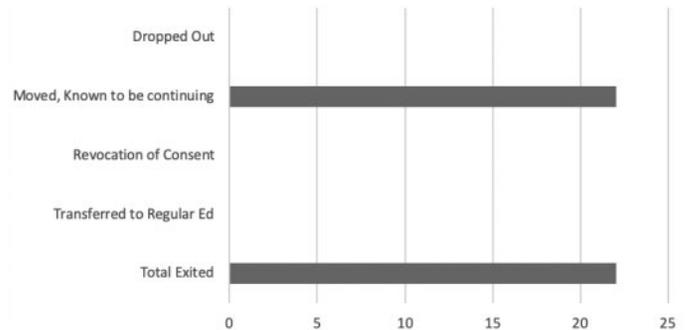


A comparison of the charts indicates that in general we have students moving into less restrictive settings. For instance, we increased our students in the category of being in regular education at least 80% of the time by 20 students, with 11 less students in the 40%- 79% and less than 40% categories. Unfortunately, we have 4 more students placed in a separate school.

This final chart shows the reasons for students exiting special education. This past year, the data for the categories of dropped out, revocation of consent and transferred to regular Ed., were not identified. At the time of the writing of this report, I am unclear if this is because we did not have any numbers to report in those categories or if data was not collected or reported in those categories.

In 2018, we had a smaller number of students leave the district who had an IEP. This number is a decrease of 9 from 2017.

Exited 2018



Kelly Ryan
 Director of Special Services



Member: Registered & Chartered

INDEPENDENT AUDITORS' REPORT

Board of Directors
Springfield Town School District
Springfield, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Springfield Town School District as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the Springfield Town School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4666 Fax: (207) 929-4609
www.rhrsmith.com

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Springfield Town School District as of June 30, 2019 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 4 through 12 and 67 through 72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Springfield Town School District's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost*

Principles and Audit Requirements for Federal Awards and is also not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2019 on our consideration of Springfield Town 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 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* in considering Springfield Town School District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
Vermont Registration No. 092.0000697
October 31, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
- JUNE 30, 2019**

(UNAUDITED)

The following management's discussion and analysis of the Springfield Town School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the School District's financial statements.

Financial Statement Overview

The School District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension information and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the School District's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the School District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents all of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different types of School District activities. The types of activities presented for the School District are:

- *Governmental activities* - The activities in this section are mostly supported by intergovernmental revenues (federal and state grants) and charges for services. Most of the School District's basic services are reported in governmental activities, which direct services, support services, fiscal services, building operations and maintenance, transportation and program expenses.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the School District include the Food Service Program, Occupational Development programs, LEAP and Summer Daze Programs and Summer School Program.

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 School District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the School District can be classified into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds: Most of the basic services provided by the School District are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the School District's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the School District.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the

long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The School District presents three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The School District's two major funds are the general fund and the capital projects fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the School District legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The School District maintains four proprietary funds, the Food Service Program, Occupational Development Programs, LEAP and Summer Daze programs and Summer School Program. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the School District. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the School District's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule of Proportionate Share of the Net OPEB Liability, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the School District's governmental and business-type activities. The School District's total net position for governmental activities decreased by \$304,262 from \$15,835,521 to \$15,531,259. The School District's total net position for business-type activities decreased by \$133,338 from \$576,037 to \$442,699.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased for governmental activities to a deficit balance of \$947,612 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of \$425,400.

Table 1
Springfield Town School District
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Assets:				
Current Assets	\$ 4,288,908	\$ 4,190,219	\$ 498,603	\$ 683,571
Noncurrent Assets	29,017,049	29,114,936	14,435	9,901
Total Assets	<u>\$ 33,285,957</u>	<u>\$ 33,305,155</u>	<u>\$ 513,038</u>	<u>\$ 693,472</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	\$ 862,263	\$ 940,859	\$ -	\$ -
Total Deferred Outflows of Resources	<u>\$ 862,263</u>	<u>\$ 940,859</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities:				
Current Liabilities	\$ 3,452,883	\$ 2,207,973	\$ 62,539	\$ 109,650
Noncurrent Liabilities	15,035,932	16,042,210	-	-
Total Liabilities	<u>\$ 18,488,815</u>	<u>\$ 18,250,183</u>	<u>\$ 62,539</u>	<u>\$ 109,650</u>
Deferred Inflows of Resources:				
Deferred Revenues	\$ 10,000	\$ 67,640	\$ 7,800	\$ 7,785
Deferred Inflows Related to Pensions	118,146	92,670	-	-
Total Deferred Inflows of Resources	<u>\$ 128,146</u>	<u>\$ 160,310</u>	<u>\$ 7,800</u>	<u>\$ 7,785</u>
Net Position:				
Net Investment in Capital Assets	\$ 14,932,049	\$ 13,744,936	\$ 14,435	\$ 9,901
Restricted	1,546,822	2,415,630	2,864	65,694
Unrestricted (Deficit)	(947,612)	(325,045)	425,400	500,442
Total Net Position	<u>\$ 15,531,259</u>	<u>\$ 15,835,521</u>	<u>\$ 442,699</u>	<u>\$ 576,037</u>

Revenues and Expenses

Revenues for the Springfield Town School District's governmental activities increased by 2.92%, while total expenses increased by 5.27%. The increase in revenues was due to increases in all categories except charges for services. The increase in expenses was due to increases in student services, general administrative services, area administrative services, fiscal services, building operations and maintenance, transportation, on-behalf payments and program expenses offset by decreases in direct services, instructional staff services, interest on long-term debt and capital outlay.

Revenues and for the business-type activities decreased by 1.75% while total expenses increased by 8.93%.

Table 2
Springfield Town School District
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Revenues				
Program Revenues:				
Charges for services	\$ 442,040	\$ 571,689	\$ 242,713	\$ 535,375
Operating grants and contributions	6,052,143	5,177,399	1,435,381	1,181,064
General Revenues:				
Grants and contributions not restricted to specific programs	28,009,618	27,907,826	-	-
Miscellaneous	400,125	258,684	16,221	8,083
Total Revenues	34,904,526	33,915,688	1,694,315	1,724,532
Expenses				
Direct services	14,536,274	16,108,274	-	-
Support services:				
Student services	2,965,195	1,908,704	-	-
Instructional staff services	813,667	3,228,833	-	-
General administrative services	433,529	381,759	-	-
Area administrative services	1,763,535	1,622,763	-	-
Fiscal services	3,101,596	2,972,084	-	-
Building operations and maintenance	1,334,762	1,304,279	-	-
Transportation	4,948,708	4,073,642	-	-
On-behalf payments	4,020,550	472,460	1,859,098	1,706,750
Program expenses	525,735	791,493	-	-
Interest on long-term debt	22,563	56,483	-	-
Capital outlay	35,177,343	33,415,310	1,859,098	1,706,750
Total Expenses	(31,445)	(24,829)	31,445	24,829
Donated fixed asset	(304,262)	610,749	(133,338)	42,611
Transfers				
Change in Net Position	15,835,521	15,224,772	576,037	533,426
Net Position - July 1	\$ 15,531,259	\$ 15,835,521	\$ 442,699	\$ 576,037
Net Position - June 30				

Financial Analysis of the School District's Fund Statements

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

Table 3
Springfield Town School District
Fund Balances - Governmental Funds
June 30,

	2019	2018
Major Funds:		
General Fund:	\$ 10,556	\$ 184
Nonspendable	644,800	1,040,321
Assigned	655,356	1,040,505
Total General Fund	\$ 984,297	\$ 1,514,186
Capital Projects Fund:		
Restricted	984,297	1,514,186
Total Capital Projects Fund	\$ 984,297	\$ 1,514,186
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 495,540	\$ 845,196
Assigned	44,833	63,704
Permanent Funds:		
Nonspendable	55,585	55,585
Restricted	844	479
Unassigned	(6,756)	(6,585)
Total Nonmajor Funds	\$ 590,046	\$ 958,379

The general fund total fund balance decreased by \$385,149 from the prior fiscal year primarily due to transfers to other funds. The capital projects fund total fund balance decreased by \$529,889 from the prior fiscal year primarily due to expenditures that exceeded revenues and net transfers from other funds. The nonmajor funds total fund balance decreased by \$368,333 from the prior fiscal year primarily due to activity in the special revenue funds.

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

Currently Known Facts, Decisions or Conditions

As with many other Vermont schools, the School District has been experiencing a decline in student enrollment. Since fiscal year 1992, K-12 enrollment has declined from 1,947 to 1,125 or 42.2%. Currently Springfield is mirroring the Vermont trend by experiencing an average drop in enrollment of about 2.5% per year. Under Vermont's education funding system, increases or decreases in enrollment directly affect the state property tax rate.

The School District passed a bond issue for \$32.8 million in November 2006 to consolidate, upgrade and repair its three elementary schools, Elm Hill and Union Street Schools were renovated and expanded as Phase One of that project. During Phase Two both buildings were further expanded and Park Street was closed as an elementary school. As of fiscal year 2011 the project was considered complete with the reopening of the two schools. Punch list items were completed in fiscal year 2012. There is a balance of \$158,988 in the project at the end of fiscal year 2019.

Economic Factors and Next Year's Budgets and Rates

The 2019 - 2020 budget could be severely impacted by:

- Declining student population
- Continued double digit increases in Health Insurance cost
- Impacts of the arbiters decision on a statewide healthcare cost sharing agreement
- A reduction in state funding
- The declining availability of grant funding
- Declining tuition revenue
 - o Baltimore no longer tuitions new students as a result of their ACT 46 merger
 - o Weatherfield tuition students continue to decline as their student population declines
- Act 173 - moving Special Education funding from a reimbursement formula to a block grant per student formula

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Rick Pembroke, Chief Financial Officer, at 885-9391, rpembroke@ssdvt.org or at 60 Park Street, Springfield, Vermont 05156.

The food service program had \$20,750 of a decrease in net position for the year ended June 30, 2019. The occupational development programs had \$105,068 of a decrease in net position for the year ended June 30, 2019. The LEAP & Summer Daze programs had \$1,018 of a decrease in net position for the year ended June 30, 2019. The summer school program had \$6,502 of a decrease in net position for the year ended June 30, 2019.

Budgetary Highlights

The general fund produced a net surplus of \$329,353 for the year ended June 30, 2019. Actual revenues exceeded actual expenditures by that amount primarily due to direct services and instructional staff services being expended less than budgeted amounts, offset by most revenue categories being received under budgeted amounts.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2019, the School District capital assets decreased by \$93,353. This decrease was due to current year additions of \$942,257 less depreciation expense of \$1,035,610. Refer to Note 3 of Notes to Financial Statements for detailed information.

**Table 4
Springfield Town School District
Capital Assets (Net of Depreciation)
June 30,**

	2019	2018
Land	\$ 135,200	\$ 135,200
Buildings, building improvements and land improvements	28,553,804	28,679,063
Furniture, machinery and equipment	342,480	310,574
Total	<u>\$ 29,031,484</u>	<u>\$ 29,124,837</u>

Debt

At June 30, 2019, the School District had \$14,085,000 in a bond payable versus \$15,370,000 in the prior fiscal year. This is the K-5 Consolidation Bond. Refer to Note 4 of the Notes to Financial Statements for detailed information.

STATEMENT A
 SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF NET POSITION
 JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,039,773	\$ 434,211	\$ 2,473,984
Investments	478,256	-	478,256
Accounts receivable (net of allowance for uncollectibles)	14,556	2,864	17,420
Due from other governments	1,685,867	52,628	1,738,495
Deposits receivable	40,100	-	40,100
Inventory	-	8,900	8,900
Prepaid items	10,556	-	10,556
Total current assets	<u>4,268,908</u>	<u>468,603</u>	<u>4,737,511</u>
Noncurrent assets:			
Capital assets:			
Buildings, building improvements and other assets, net of accumulated depreciation	28,881,849	14,435	28,896,284
Total noncurrent assets	<u>28,907,049</u>	<u>14,435</u>	<u>28,921,484</u>
TOTAL ASSETS	33,285,957	513,038	33,798,995
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	862,263	-	862,263
TOTAL DEFERRED OUTFLOWS OF RESOURCES	862,263	-	862,263
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 34,148,220	\$ 513,038	\$ 34,661,258

STATEMENT A
 SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF NET POSITION
 JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,311,967	\$ 62,539	\$ 1,374,506
Accrued interest payable	99,295	-	99,295
Accrued expenses	717,242	-	717,242
Current portion of long-term obligations	1,324,379	-	1,324,379
Total current liabilities	<u>3,452,883</u>	<u>62,539</u>	<u>3,515,422</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	12,800,000	-	12,800,000
Accrued compensated absences	118,137	-	118,137
Termination benefits	177,160	-	177,160
Net pension liability	1,940,635	-	1,940,635
Total noncurrent liabilities	<u>15,035,932</u>	<u>-</u>	<u>15,035,932</u>
TOTAL LIABILITIES	18,488,815	62,539	18,551,354
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	10,000	7,800	17,800
Deferred inflows related to pensions	118,146	-	118,146
TOTAL DEFERRED INFLOWS OF RESOURCES	128,146	7,800	135,946
NET POSITION			
Net investment in capital assets	14,932,049	14,435	14,946,484
Restricted	1,546,822	2,864	1,549,686
Unrestricted (deficit)	(847,612)	425,900	(421,712)
TOTAL NET POSITION	15,531,259	442,699	15,973,958
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 34,148,220	\$ 513,038	\$ 34,661,258

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B (CONTINUED)
 SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
Changes in net position: Net (expense) revenue	(28,683,160)	(181,004)	(28,864,164)
General revenues: Grants and contributions not restricted to specific programs	28,009,618	-	28,009,618
Miscellaneous	400,725	16,221	416,946
Total general revenues	28,410,343	16,221	28,426,564
Transfers	(31,445)	31,445	-
Change in net position	(304,262)	(133,338)	(437,600)
NET POSITION - JULY 1	15,835,521	576,037	16,411,558
NET POSITION - JUNE 30	\$ 15,531,259	\$ 442,699	\$ 15,973,958

STATEMENT B
 SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
	Operating and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities
Governmental activities:				
Direct services:	\$ 14,536,274	\$ 886,764	\$ (13,207,470)	\$ (13,207,470)
Support services:	2,855,195	-	(2,855,195)	(2,855,195)
Instructional staff services	813,667	-	(813,667)	(813,667)
General administrative services	433,529	-	(433,529)	(433,529)
Area administrative services	1,783,535	-	(1,783,535)	(1,783,535)
Fiscal services	713,229	-	(713,229)	(713,229)
Buick operations and maintenance	3,101,596	-	(3,101,596)	(3,101,596)
Transportation	1,020,550	218,871	(1,020,550)	(1,020,550)
Professional fees	4,946,708	4,946,708	(9,257,735)	(9,257,735)
On-behalf payments	525,735	-	(525,735)	(525,735)
Interest on long-term debt	22,553	-	(22,553)	(22,553)
Capital outlay	35,177,353	6,052,143	(28,683,160)	(28,683,160)
Total governmental activities	142,461	341,746	(66,674)	(66,674)
Business-type activities:				
Food services	802,669	697,401	(105,268)	(105,268)
Occupational development programs	492,286	380,234	(2,560)	(2,560)
LEAP and Summer Days	7,462	-	(6,502)	(6,502)
Summer school	1,859,096	1,435,381	(181,004)	(181,004)
Total business-type activities	684,753	7,487,524	(181,004)	(181,004)
Total government	\$ 37,036,441	\$ 7,487,524	\$ (28,683,160)	\$ (28,864,164)

See accompanying independent auditors' report and notes to financial statements.
 16

STATEMENT C
 SPRINGFIELD TOWN SCHOOL DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2019

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 946,700	\$ 549,755	\$ 543,318	\$ 2,039,773
Investments	-	433,477	44,779	478,256
Accounts receivable (net of allowance for uncollectibles)	13,491	1,065	-	14,556
Due from other governments	777,825	-	907,842	1,685,667
Deposit receivable	40,100	-	-	40,100
Prepaid items	10,556	-	-	10,556
TOTAL ASSETS	\$ 1,788,672	\$ 984,297	\$ 1,495,939	\$ 4,268,908
LIABILITIES				
Accounts payable	\$ 416,074	\$ -	\$ 895,893	\$ 1,311,967
Accrued expenses	717,242	-	-	717,242
TOTAL LIABILITIES	1,133,316	-	895,893	2,029,209
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	-	-	10,000	10,000
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	10,000	10,000
FUND BALANCES				
Nonspendable	10,556	-	55,585	66,141
Restricted	-	984,297	496,384	1,480,681
Committed	-	-	-	-
Assigned	644,800	-	44,833	689,633
Unassigned	-	-	(6,756)	(6,756)
TOTAL FUND BALANCES	655,356	984,297	590,046	2,229,699
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,788,672	\$ 984,297	\$ 1,495,939	\$ 4,268,908

See accompanying independent auditors' report and notes to financial statements.
17

STATEMENT D
 SPRINGFIELD TOWN SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2019

	Total Governmental Funds
Total Fund Balances	\$ 2,229,699
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	29,017,049
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	862,263
Long-term obligations shown below are not due and payable in the current period and therefore are not reported in the funds shown above:	
Accrued interest payable	(98,295)
Bond payable	(14,085,000)
Accrued compensated absences	(157,516)
Termination benefits	(177,160)
Net pension liability	(1,940,635)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(118,146)
Net position of governmental activities	\$ 15,531,259

See accompanying independent auditors' report and notes to financial statements.
18

STATEMENT E

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Intergovernmental revenues	\$ 27,883,455	\$ -	\$ 2,765,414	\$ 30,648,869
Tuition	442,040	-	673	442,713
Interest income	41,100	7,312	-	48,412
Miscellaneous revenues	66,779	42,600	242,934	352,313
TOTAL REVENUES	<u>28,433,374</u>	<u>49,912</u>	<u>3,009,021</u>	<u>31,492,307</u>
EXPENDITURES				
Current:				
Direct services	13,540,541	-	-	13,540,541
Support services:				
Instructional staff services	2,875,148	-	-	2,875,148
General administrative services	765,991	-	-	765,991
Area administrative services	433,529	-	-	433,529
Fiscal services	1,716,169	-	-	1,716,169
Operations and maintenance	713,229	-	-	713,229
Transportation	2,872,750	49,194	-	2,921,944
On-behalf payments	1,334,762	-	-	1,334,762
Program expenses	1,534,489	-	-	1,534,489
Debt service:				
Principal	612,777	-	3,407,773	4,020,550
Interest	1,285,000	-	-	1,285,000
Capital outlay	644,124	-	-	644,124
TOTAL EXPENDITURES	<u>28,328,509</u>	<u>958,757</u>	<u>3,407,773</u>	<u>32,744,233</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>104,865</u>	<u>(958,039)</u>	<u>(938,752)</u>	<u>(1,251,926)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	478,150	916,127	1,444,277
Transfers (out)	(540,014)	(50,000)	(885,708)	(1,475,722)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(490,014)</u>	<u>428,150</u>	<u>30,419</u>	<u>(31,445)</u>
NET CHANGE IN FUND BALANCES	<u>(385,149)</u>	<u>(529,889)</u>	<u>(368,333)</u>	<u>(1,283,371)</u>
FUND BALANCES - JULY 1	<u>1,040,505</u>	<u>1,514,186</u>	<u>958,379</u>	<u>3,513,070</u>
FUND BALANCES - JUNE 30	<u>\$ 655,356</u>	<u>\$ 984,297</u>	<u>\$ 590,046</u>	<u>\$ 2,229,699</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT F

SPRINGFIELD TOWN 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, 2019

Net change in fund balances - total governmental funds (Statement E)	\$ (1,283,371)
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	936,194
Depreciation expense	(1,034,081)
	<u>(97,887)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	(76,596)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	1,285,000
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	(25,476)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued interest payable	118,389
Accrued compensated absences	(6,402)
Termination benefits	(56,320)
Net pension liability	(159,599)
	<u>(103,932)</u>
Change in net position of governmental activities (Statement B)	\$ (304,262)

See accompanying independent auditors' report and notes to financial statements.

STATEMENT H

SPRINGFIELD TOWN SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019

	Food Service	Occupational Dev Programs	Enterprise Funds LEAP and Summer Date	Summer School	Totals
OPERATING REVENUES					
Charge for services	\$ 347,746	\$ 897,401	\$ 380,234	\$ -	\$ 1,435,381
Intergovernmental	142,481	-	98,492	760	242,713
Miscellaneous	14,439	200	502	-	16,141
TOTAL OPERATING REVENUES	504,666	897,601	481,228	760	1,884,255
OPERATING EXPENSES					
Salaries	-	539,894	932,776	6,740	1,479,410
Benefits	-	186,972	103,702	513	292,987
Contract services	254,633	50,450	-	-	305,083
Repairs and maintenance	253,406	6,676	114,441	-	374,523
Travel	9,918	4,199	2,183	-	16,300
Rentals	-	20,253	-	-	20,253
Utilities	1,529	1,285	2,694	-	5,508
Other	38,395	340	1,471	-	40,206
TOTAL OPERATING EXPENSES	556,881	807,689	1,052,284	7,262	1,655,096
OPERATING INCOME (LOSS)	(52,215)	(109,088)	(1,018)	(6,502)	(164,823)
NONOPERATING REVENUES (EXPENSES)					
Transfers in	40	-	-	-	40
Transfers out	(31,445)	-	-	-	(31,445)
TOTAL NONOPERATING REVENUES (EXPENSES)	(20,750)	(109,088)	(1,018)	(6,502)	(133,358)
CHANGES IN NET POSITION	69,084	137,947	351,839	17,157	576,037
NET POSITION - JULY 1	46,344	39,879	350,821	10,655	442,699
NET POSITION - JUNE 30	115,428	177,826	702,660	27,812	1,023,726

See accompanying independent auditors' report and notes to financial statements.

STATEMENT G

SPRINGFIELD TOWN SCHOOL DISTRICT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2019

	Food Service	Occupational Dev Programs	Enterprise Funds LEAP and Summer Date	Summer School	Totals
ASSETS					
Current assets:					
Accounts receivable	\$ 62,084	\$ 32,879	\$ 326,560	\$ 10,655	\$ 432,118
Accounts receivable (net of allowance for uncollectibles)	2,864	-	-	-	2,864
Due from other governments	23,988	-	29,640	-	53,628
Total current assets	88,936	32,879	356,200	10,655	488,670
Noncurrent assets:					
Furniture and equipment	350,469	-	-	-	350,469
Accumulated depreciation	(54,435)	-	-	-	(54,435)
Total noncurrent assets	296,034	-	-	-	296,034
TOTAL ASSETS	114,970	32,879	356,200	10,655	513,098
LIABILITIES					
Current liabilities:					
Total current liabilities	\$ 55,137	\$ -	\$ 7,402	\$ -	\$ 62,539
TOTAL LIABILITIES	55,137	-	7,402	-	62,539
DEFERRED INFLOWS OF RESOURCES	7,800	-	-	-	7,800
TOTAL DEFERRED INFLOWS OF RESOURCES	7,800	-	-	-	7,800
NET POSITION					
Net investment in capital assets	14,435	-	-	-	14,435
Unrestricted	31,095	32,879	350,821	10,655	425,400
TOTAL NET POSITION	45,530	32,879	350,821	10,655	442,699
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	111,281	32,879	354,222	10,655	513,098

See accompanying independent auditors' report and notes to financial statements.

STATEMENT I
 SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds				Totals
	Food Service	Occupational Dev Programs	LEAP & Summer	Summer School	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 219,745	\$ 200	\$ 101,034	\$ 760	\$ 321,739
Intergovernmental receipts	378,545	697,401	420,844	-	1,496,590
Payments to suppliers	(675,577)	(864,272)	(468,972)	(7,282)	(1,988,093)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	227,713	(106,671)	24,706	(6,502)	(65,754)
CASH FLOWS FROM INVESTING ACTIVITIES	40	-	-	-	40
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(6,093)	-	-	-	(6,093)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(6,093)	-	-	-	(6,093)
Purchases of capital assets	(6,093)	-	-	-	(6,093)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(6,093)	-	-	-	(6,093)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	31,445	-	-	-	31,445
Transfers in (out)	31,445	-	-	-	31,445
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	31,445	-	-	-	31,445
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	48,135	(106,671)	24,706	(6,502)	(40,332)
CASH AND CASH EQUIVALENTS - JULY 1	13,959	139,550	303,877	17,157	474,543
CASH AND CASH EQUIVALENTS - JUNE 30	\$ 62,094	\$ 32,879	\$ 328,583	\$ 10,655	\$ 434,211

23

See accompanying independent auditors' report and notes to financial statements.

STATEMENT I
 SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds				Totals
	Food Service	Occupational Dev Programs	LEAP & Summer	Summer School	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating income (loss)	\$ (52,235)	\$ (105,068)	\$ (1,018)	\$ (6,502)	\$ (164,823)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	1,529	-	-	-	1,529
Change in long-term investments	62,830	-	-	-	62,830
(Increase) decrease in due accounts receivable	30,799	-	30,410	-	61,209
(Increase) decrease in due from other governments	20,597	-	-	-	20,597
(Decrease) increase in inventory	(40,822)	-	(4,686)	-	(45,508)
(Decrease) increase in accounts payable	-	(1,800)	-	-	(1,800)
(Decrease) increase in accrued payroll	15	-	-	-	15
(Decrease) increase in deferred revenue	-	-	-	-	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 227,713	\$ (106,671)	\$ 24,706	\$ (6,502)	\$ (65,754)

24

See accompanying independent auditors' report and notes to financial statements.

STATEMENT J

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

	Agency Funds	Student Activities	Total Private- Purpose Funds
ASSETS			
Cash and cash equivalents	\$ 90,690	\$ -	\$ 960
Investments	-	-	324,305
TOTAL ASSETS	<u>\$ 90,690</u>	<u>\$ -</u>	<u>\$ 325,265</u>
LIABILITIES			
Deposits held for others	\$ 90,690	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ 90,690</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION			
Restricted - held in trust	\$ -	\$ -	\$ 325,265
TOTAL NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325,265</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT K

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Total Private- Purpose Funds
ADDITIONS	
Contributions	840
Donations	840
Total contributions	<u>1,680</u>
Investment earnings:	
Income earned	4,887
Total investment earnings, net	<u>4,887</u>
Total additions	<u>6,567</u>
DEDUCTIONS	
Scholarship awards	5,150
Total deductions	<u>5,150</u>
CHANGE IN NET POSITION	<u>1,417</u>
NET POSITION - JULY 1	<u>324,688</u>
NET POSITION - JUNE 30	<u>\$ 325,265</u>

See accompanying independent auditors' report and notes to financial statements.

SPRINGFIELD SCHOOL DISTRICT FY21 PROPOSED BUDGET NARRATIVE SUMMARY

The Springfield School District's proposed budget for Fiscal Year 2021 (FY21) is \$33,577,856. This will be voted upon in three parts. The voters of Springfield will vote on an article for \$32,654,523 to support the PreK through 12 grade population. The PreK portion of this vote supports paying tuition to private partners. There is second article in the amount \$125,333 to support the creation of classrooms within Elm Hill School to serve a portion of the PreK population as opposed to tuitioning them out at a rate of \$3,445 per student. The remaining \$798,000 will be voted upon as part of the separate regional vote for the River Valley Technical Center budget.

There are multiple pages included in this Town Report which present information about the FY21 Proposed School Budget.

The Enrollment Projections page shows that a net decrease of twenty one (21) students is anticipated. The K-12 population is anticipated to decrease by thirty seven (37) while the preschool program enrollment is anticipated to increase by sixteen (16).

The Summary page shows a few key informational items. The FY21 Proposed Budget represents a \$ 2,008,243 increase which is a 6.6% increase over the current year (please see the expenditure and revenue pages to see that the majority of this is a result of increased Special education cost which also results in increased revenue). This compares to a 3.46% increase in FY20. The Residential School Property Tax Rate will increase by 6.92 cents. The Non- Residential rate, which is fixed by the state and will not change with local spending decisions, is recommended by the State Department of Taxes Commissioner to increase by 1.96 cents to \$1.6800.

The Expenditures page breaks down the FY21 budget into general categories. The \$2,008,243 increase is primarily due to two items – salary & benefit inflationary increases (\$342,251) and the rising cost Special Education cost (\$1,457,970). The growth in staff is as follows:

- Two (2) PreK Teachers. One (1) grant funded one (1) locally funded.
- Five (5) PreK Para Educators. Three (3) grant funded two (2) locally funded.

- Two (2) Planning room Para Educators at Union Street, both locally funded.
- Two (2) student support professionals at Riverside Middle school, both grant funded.
- One (1) student support professionals at Riverside Middle school, grant funded.

The Revenues page provides detail on the various revenue sources that fund the school budget. The increase in the General State Support Grant (which impacts the local tax rates) is \$941,086 or 4.13%. Special Education reimbursement is up \$1,201,818 or 25%. Tuition revenue is forecasted to fall \$29,500 and we are not forecasting an energy fund transfer in FY21. If both ballot article pass per pupil spending is up currently estimated to be up 4.65%. The yield is estimated to be up 2.03% and the Common Level of Appraisal (CLA) is down 1.36%, all of which result in the estimated residential tax rate up only 3.97% (\$0.0692). Tax revenue only funds about 30% of the school budget. Two thirds of Springfield households pay their property taxes based on their income, not their property value, and are forecasted to pay a maximum of 2.88% of income in school property taxes which is a small increase over the 2.82% paid this year.

The Three Prior Year Comparison page provides some historical information and is presented in a format required by the State. The document outlines how the actual homestead tax rate is calculated.

The Historical Tax Rate Calculation page provides you with the variables and calculations used to determine the Actual Homestead Tax Rate. Equalized Pupils, Excess Spending Threshold, Property Yield, Base Tax Rate, and the Common Level of Appraisal are all determined by the state from various factors. This report also provides you with the historical trends for each component of the tax rate calculation. Please note that at the time the Board adopted the budget and at the time of this printing, Equalized Pupils and the Property Yield had not been finalized by the state therefore these are estimates only.

Richard C. Pembroke
Chief Financial Officer

SPRINGFIELD SCHOOL DISTRICT
HISTORICAL TAX RATE CALCULATION

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY21 Change
Total Expenditures	5.8%	2.71%	2.94%	2.17%	-0.18%	2.16%	0.58%	4.36%	0.88%	4.38%	6.62%	
Local Revenues	-3.5%	-2.90%	-0.41%	3.33%	-0.35%	9.38%	4.53%	13.59%	-0.32%	-2.42%	14.40%	
Education Spending	9.3%	4.58%	3.97%	1.83%	-0.13%	0.00%	-0.71%	1.19%	1.35%	7.01%	3.88%	
Equalized Pupils	1.0%	-0.73%	-1.25%	-0.35%	-1.93%	-0.80%	-0.50%	-0.83%	-0.37%	-3.93%	-0.73%	
Ed Spending/Eq Pupil	8.2%	5.35%	5.28%	2.19%	1.84%	0.81%	-0.21%	2.03%	1.73%	11.38%	4.65%	
Yield	0.00%	0.00%	2.10%	4.91%	1.46%	0.00%	4.48%	4.73%	0.59%	4.98%	2.03%	
Equalized Tax Rate	1.4070	\$ 1.4995	\$ 1.5818	\$ 1.6273	\$ 1.7029	\$ 1.7342	\$ 1.6730	\$ 1.6299	\$ 1.6483	\$ 1.7293	\$ 1.7736	
% ETR Increase over PY	8.2%	6.6%	5.5%	2.9%	4.6%	1.8%	-3.5%	-2.6%	1.1%	6.1%	2.56%	
CLA	-1.5%	0.6%	4.4%	1.6%	2.6%	0.0%	0.6%	-0.4%	-13.5%	-9.8%	-1.36%	
Actual Homestead Tax Rate	1.4010	\$ 1.4844	\$ 1.5003	\$ 1.5189	\$ 1.5498	\$ 1.5786	\$ 1.5144	\$ 1.4817	\$ 1.7321	\$ 1.7424	\$ 1.8116	
% AHTR Increase over PY	9.88%	5.95%	1.08%	1.24%	2.04%	1.85%	-4.06%	-2.16%	16.90%	17.59%	3.97%	
1 Total Expenditures	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	
2 Local Revenues	26,092,898	26,800,897	27,587,559	28,185,921	28,136,012	28,742,934	28,909,582	30,170,460	30,436,739	31,492,214	33,577,856	2,085,642
3 Education Spending	6,502,745	6,314,106	6,288,057	6,497,346	6,474,646	7,081,993	7,402,479	8,408,162	8,381,551	8,204,424	9,385,581	1,181,157
4 Equalized Pupils	1,401.46	1,391.18	1,373.85	1,369.02	1,342.55	1,331.78	1,325.17	1,314.18	1,309.26	1,262.56	1,253.36	904,485 (9.20)
5 Ed Spending per Eq Pupil	13,978	\$14,726	\$15,504	\$15,842	\$16,134	\$16,265	\$16,230	\$16,560	\$16,846	\$18,445	\$19,302	\$857
Excess Spending Threshold	14,549	14,733	14,841	15,456	16,166	17,103	16,466	17,386	17,816	18,311	18,756	\$445
Excess Spending exclusions	731	729	731	726	734	739	731	744	766	775	775	\$0
EdSp/EqPup with over threshold	13,978	14,726	15,504	15,842	16,134	16,265	16,230	16,560	16,846	18,445	19,302	857.04
Base Ed Amt/Prop Yield	8,544	8,544	8,723	9,151	9,285	9,285	9,701	10,160	10,220	10,666	10,883	217
District Spending Adjustment	163,605%	172.357%	177.731%	173.122%	173.770%	175.171%	167.299%	162.988%	164.829%	172.932%	177.359%	4,427%
Base Tax Rate	0.86	0.87	0.89	0.94	0.98	0.99	1.00	1.00	1.00	1.00	1.00	0.00
7 Equalized Homestead Tax Rate	1.4070	1.4995	1.5818	1.6273	1.7029	1.7342	1.6730	1.6299	1.6483	1.7293	1.7736	0.0443
8 Common Level of Appraisal	100.43%	101.02%	105.43%	107.14%	109.88%	109.86%	110.47%	110.00%	95.16%	99.25%	97.90%	-1.35%
9 Actual Homestead Tax Rate	\$ 1.4010	\$ 1.4844	\$ 1.5003	\$ 1.5189	\$ 1.5498	\$ 1.5786	\$ 1.5144	\$ 1.4817	\$ 1.7321	\$ 1.7424	\$ 1.8116	\$ 0.0692

To cut 1c on actual homestead tax rate	Homestead	100,000	Tax increase	\$ 69.25
		200,000	Tax increase	\$ 138.49
		300,000	Tax increase	\$ 207.74

Springfield School District
Projected Enrollment

		ACTUALS										PROJECTED									
		FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29				
PreK				146	133	136	127	135	151	141	128	131	122	143	145	145	145				
Elm Hill	K	84	85	95	99	87	93	79	74	83	84	83	81	81	82	82	82				
	1	100	87	81	90	85	86	80	73	68	76	77	76	75	75	76	76				
	2	94	100	81	78	86	80	79	75	69	64	72	73	72	71	70	71				
	Total	278	272	257	267	258	259	238	222	219	224	232	231	228	228	228	229				
Union	3	82	90	112	86	73	88	84	82	78	71	67	74	76	74	73	73				
	4	92	81	91	110	83	66	91	82	80	77	70	65	73	74	73	72				
	5	91	87	73	92	114	88	68	92	83	81	77	70	66	73	75	74				
	Total	265	258	276	288	270	242	243	256	241	229	214	210	215	222	221	218				
RMS	6	112	96	84	71	92	108	88	66	90	81	79	75	69	64	72	73				
	7	91	111	90	86	76	90	103	87	66	89	80	79	75	68	64	71				
	8	93	92	109	89	88	70	91	101	86	65	88	79	77	74	67	63				
	Total	296	299	283	246	256	268	282	255	242	235	247	233	221	206	203	207				
SHS	9	141	130	117	144	122	105	98	119	133	113	85	115	104	101	97	88				
	10	114	119	118	99	115	106	84	83	101	112	95	72	97	88	86	82				
	11	110	100	101	104	73	104	88	71	70	85	94	80	60	82	74	72				
	12	113	103	98	92	94	69	92	81	65	64	78	87	74	56	75	68				
Total	478	452	434	439	404	384	362	354	369	374	353	354	335	327	332	310					
SSD Total	1,317	1,281	1,396	1,373	1,324	1,280	1,260	1,239	1,212	1,190	1,177	1,150	1,142	1,128	1,129	1,110					
	-2.30%	-2.73%	8.98%	-1.65%	-3.57%	-3.32%	-1.56%	-1.70%	-2.13%	-1.80%	-1.13%	-2.28%	-0.74%	-1.22%	0.11%	-1.70%					

Enrollment

**Springfield School District
FY21 Proposed Budget
Summary**

CATEGORY	FY19 ACTUAL AMOUNTS	FY20 CURRENT BUDGET	FY21 PROPOSED BUDGET	DOLLAR CHANGE	% CHG
Operating Budget	\$27,334,034	\$29,157,150	\$31,137,538	\$1,980,388	6.8%
Capital Budget	\$865,819	\$500,000	\$500,000	\$0	0.0%
Grant Budget	\$3,407,294	\$1,832,463	\$1,940,318	\$107,855	5.9%
Total Budget	\$31,607,147	\$31,489,613	\$33,577,856	\$2,088,243	6.6%
Est. Non-Tax Revenue	\$21,960,679	\$21,280,857	\$24,203,127	\$2,922,270	13.7%
Income Sensitivity Payments	\$1,679,613	\$1,467,062	\$1,467,062	\$0	0.0%
Est. Property Taxes Raised	\$7,392,962	\$7,492,109	\$7,907,667	\$415,559	5.5%
Est. Residential Tax Rate	\$1.7321	\$1.7424	\$1.8122	\$0.0698	4.0%
Est. Non-Residential Tax Rate	\$1.3955	\$1.6604	\$1.6800	\$0.0196	1.2%

The Springfield School District has been audited for the 2019 fiscal year. Selected pages from that audit appear in this Town Report. The entire audit is over 100 pages long. The audit is available for review at the School District Central Office at 60 Park Street.

Springfield voters have established five Reserve Funds. These funds may only be used for the specific defined purpose of the fund. The balances at 6/30/19 are as follows:

HDEC Facilities Reserve Fund	\$417,835
Vehicle Reserve Fund	\$15,642
Capital Projects Reserve Fund	\$10,327
Roofing Reserve Fund	\$4,279
Energy Reserve Fund	\$150,000

SPRINGFIELD TOWN SCHOOL DISTRICT

FY21 PROPOSED BUDGET

EXPENDITURE

BUILDING or DEPARTMENT	FY18 ACTUAL	FY19 APPROVED	FY20 APPROVED	FY21 REQUESTED	DOLLAR CHANGE	% CHANGE
			<i>RESTATED</i>			
PreK	\$0	\$0	\$553,460	\$705,563	\$152,103	27.5%
Elm Hill	\$2,529,921	\$2,663,086	\$2,638,669	\$2,271,130	-\$367,539	-13.9%
Union	\$2,547,634	\$2,551,005	\$2,317,446	\$2,551,762	\$234,315	10.1%
Riverside	\$2,575,775	\$2,712,524	\$2,790,168	\$3,152,698	\$362,530	13.0%
High School	\$4,022,747	\$4,109,178	\$4,098,686	\$4,160,526	\$61,839	1.5%
Special Ed	\$6,433,889	\$7,227,930	\$7,855,764	\$9,313,733	\$1,457,970	18.6%
Plant	\$2,768,582	\$2,689,356	\$3,082,905	\$3,379,041	\$296,135	9.6%
Capital Plan	\$527,991	\$469,150	\$500,000	\$500,000	\$0	0.0%
Debt Service	\$1,975,207	\$1,929,124	\$1,897,900	\$1,785,400	-\$112,500	-5.9%
District Wide Svcs	\$2,791,803	\$3,137,735	\$3,075,152	\$3,019,687	-\$55,466	-1.8%
GRAND TOTAL	\$26,173,549	\$27,489,088	\$28,810,150	\$30,839,538	\$2,029,388	7.0%
RVTC	\$957,666	\$918,476	\$847,000	\$798,000	-\$49,000	-5.8%
TOTAL w/o Grants	\$27,131,215	\$28,407,564	\$29,657,150	\$31,637,538	\$1,980,388	6.7%
GRANTS	\$2,067,465	\$2,029,175	\$1,832,463	\$1,940,318	\$107,855	5.9%
Grand Total	\$29,198,680	\$30,436,739	\$31,489,614	\$33,577,856	\$2,088,243	6.6%
			\$1,052,875			
			3.46%			
	VOTED ARTICLES:					
	Local Article			\$32,779,856		
	RVTC Obligation			\$798,000		
	Total			\$33,577,856		

**Springfield School District FY21
Proposed Budget Revenues**

		FY18 Actual	FY19 Actual	FY20 Approved <i>restated</i>	FY21 Proposed	Variance (\$)	Variance (%)
LOCAL SOURCES							
	Elementary Tuition	74,965	40,880	83,000	54,000	(29,000)	-34.94%
	Secondary Tuition	496,734	401,160	407,500	404,800	(2,700)	-0.66%
	Excess Cost Revenue	22,800	22,800	22,800	25,000	2,200	9.65%
	Tuition	594,499	464,840	513,300	483,800	(29,500)	-5.75%
	Interest	9,650	41,100	10,000	20,000	10,000	100.00%
	Interest	9,650	41,100	10,000	20,000	10,000	100.00%
	Miscellaneous	10,840	17,585	5,250	10,000	4,750	90.48%
	Services to VT LEA	-	-	-	-	-	0.00%
	RVTC	360,272	355,568	363,000	350,000	(13,000)	-3.58%
	HDEC	75,761	76,641	77,000	76,000	(1,000)	-1.30%
	SARC	1,156	5,283	1,000	1,000	-	0.00%
	Fund Transfer	-	50,000	100,000	-	(100,000)	-100.00%
	Gate Receipts	2,500	2,500	2,500	2,500	-	0.00%
	Rentals	18,222	19,499	18,000	18,000	-	0.00%
	Misc Revenue	468,751	527,076	566,750	457,500	(109,250)	-19.28%
	Total Local Sources	1,072,900	1,033,016	1,090,050	961,300	(128,750)	-11.81%
STATE SOURCES							
	General State Support Grant	21,034,349	21,405,928	22,770,190	23,711,275	941,086	4.13%
	Tech Tuition on Behalf (RVTC)	584,023	571,762	515,000	481,000	(34,000)	-6.60%
	Education Spending Grant	21,618,372	21,977,690	23,285,190	24,192,275	907,086	3.90%
	State Aid Transportation	205,434	218,671	219,000	215,000	(4,000)	-1.83%
	Transportation Reimb	205,434	218,671	219,000	215,000	(4,000)	-1.83%
	Special Ed Mainstream Block Grant	487,333	475,736	475,000	463,000	(12,000)	-2.53%
	EEE Grant	-	-	95,253	102,000	6,747	7.08%
	Special Ed Formula Reimb	2,649,339	2,322,496	3,450,875	3,939,255	488,380	14.15%
	Special Ed Extraordinary Reimb	853,717	836,331	670,000	1,388,691	718,691	107.27%
	Special Ed Reimbursements	3,990,389	3,634,563	4,691,128	5,892,946	1,201,818	25.62%
	State Placed Student Reimbs.	-	-	-	-	-	0.00%
	Drivers Education	8,443	7,607	8,000	7,000	(1,000)	-12.50%
	High School Completion	17,475	2,694	-	2,000	2,000	0.00%
	Grants/Reimbursements	25,918	10,301	8,000	9,000	1,000	12.50%
	Total State Sources	25,840,113	25,841,225	28,203,318	30,309,221	2,105,904	7.47%
FEDERAL SOURCES							
	Indirect from Grants	36,163	42,823	35,000	38,000	3,000	8.57%
	School Lunch	-	-	-	-	-	0.00%
	School Breakfast	-	-	-	-	-	0.00%
	Commodities	-	-	-	-	-	0.00%
	Grants	2,067,465	2,029,175	1,832,463	1,940,318	107,855	5.89%
	Total Federal Sources	2,103,628	2,071,998	1,867,463	1,978,318	110,855	5.94%
OTHER SOURCES							
	Prior Year Revenue	-	540	-	-	-	0.00%
	Refund of Prior Year Exp.	1,698	3,855	10,000	3,000	(7,000)	-181.58%
	PY Surplus Applied	516,774	714,502	318,783	326,017	7,234	1.01%
	Total Other Sources	518,472	718,897	328,783	329,017	234	0.07%
	TOTAL REVENUE	29,535,113	29,665,136	31,489,614	33,577,856	2,088,243	6.63%

District: Springfield SU: Springfield		T193 Windsor County		Property dollar equivalent yield 10,883 13,396	Homestead tax rate per \$10,883 of spending per equalized pupil 1.00	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2018	FY2019	FY2020	FY2021	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$30,170,460	\$30,436,739	\$31,492,214	\$32,654,523	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	\$125,333	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$30,170,460	\$30,436,739	\$31,492,214	\$32,779,856	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	\$798,000	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$30,170,460	\$30,436,739	\$31,492,214	\$33,577,856	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$8,408,162	\$8,381,551	\$8,204,424	\$9,385,581	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	NA	12.
13.	Offsetting revenues	\$8,408,162	\$8,381,551	\$8,204,424	\$9,385,581	13.
14.	Education Spending	\$21,762,298	\$22,055,188	\$23,287,790	\$24,192,275	14.
15.	Equalized Pupils	1,314.18	1,309.26	1,262.56	1,253.36	15.
16.	Education Spending per Equalized Pupil	\$16,559.60	\$16,845.54	\$18,444.90	\$19,301.94	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$697.39	\$683.68	\$667.75	\$633	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$27.94	\$65.55	\$75.13	\$61	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$18.26	-	\$41.34	\$66	24.
25.	Excess spending threshold	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	threshold = \$18,311 \$18,311.00	threshold = \$18,756 \$18,756.00	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$16,560	\$16,846	\$18,445	\$19,301.94	27.
28.	District spending adjustment (minimum of 100%)	162.988% based on yield \$10,160	164.829% based on yield \$10,220	173.224% based on \$10,848	177.359% based on yield \$10,883	28.
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$19,301.94 ÷ (\$10,883 / \$1.00)]	\$1.6299 based on \$1.00	\$1.6483 based on \$1.00	\$1.7322 based on \$1.00	\$1.7736 based on \$1.00	29.
30.	Percent of Springfield equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	30.
31.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.77)	\$1.6299	\$1.6483	\$1.7322	\$1.7736	31.
32.	Common Level of Appraisal (CLA)	110.00%	95.16%	99.25%	97.90%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.7736 / 97.90%)	\$1.4817 based on \$1.00	\$1.7321 based on \$1.00	\$1.7453 based on \$1.00	\$1.8116 based on \$1.00	33.
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [((\$19,301.94 ÷ \$13,396) x 2.00%]	2.76% based on 2.00%	2.72% based on 2.00%	2.82% based on 2.00%	2.88% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.88%)	2.76% based on 2.00%	2.72% based on 2.00%	2.82% based on 2.00%	2.88% based on 2.00%	35.
36.	#N/A	-	-	-	-	36.
37.	#N/A	-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,883 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,396 for a base income percent of 2.0% and a non-residential tax rate of \$1.654. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

**SUMMARY OF PREVIOUS WARRANT
MARCH 4, 2019 AND MARCH 5, 2019
ANNUAL TOWN AND TOWN SCHOOL DISTRICT MEETING**

The legal voters of the Town of Springfield and Town of Springfield School District were notified and warned to meet at the Springfield High School Cafeteria in said Town on Monday, March 4, 2019 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 5, 2019, were discussed, and then the meeting adjourned to the Riverside Middle School Gymnasium at 8:00 a.m. (8:00 o'clock in the forenoon) on March 5, 2019, 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 on the listing in front of this report.

ARTICLE 2: Voters approved to receive and act on reports of the Town Officers, Town School District Officers and Committees.

ARTICLE 3: Voters approved a salary of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Town Moderator for the ensuing year.

ARTICLE 4: Voters approved the Town to pay each Selectperson 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 5: Voters approved the appropriation of the sum of ELEVEN MILLION, EIGHT HUNDRED SEVENTY SEVEN THOUSAND, TWO HUNDRED SEVEN and 00/100 DOLLARS (\$11,877,207.00) 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 6: Voters approved 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 7: Voters approved the Town vote to appropriate the sum of SEVEN HUNDRED THOUSAND and 00/100 DOLLARS (\$700,000.00) for repaving, road construction, gravel road improvements, and ancillary professional services for the projects specified in the Road Surface Management System Report dated March 2015 or other duly warranted sidewalk improvements.

ARTICLE 8: Voters approved the Town of Springfield appropriate the sum of FIFTY THOUSAND and 00/100 DOLLARS (\$50,000.00) to replenish

the Springfield Revitalization Fund to cover the costs of implementing the current and future plans for the revitalization and redevelopment of the Town of Springfield, with emphasis on the downtown; including, but not limited to, assistance for the following tasks: seeking qualified private investors, completing specific action strategies for the redevelopment of underutilized buildings/market analysis, preparing applications and pursuing the creation of tax incentive districts and development districts, obtaining private and public funding for revitalization, writing grants, supporting non-governmental partners, preparing engineering specifications/construction drawings for the demolition of certain buildings/sites and redevelopment of certain transportation corridors, and the general marketing of the Town.

ARTICLE 9: Voters approved the Town exempt from taxation the premises at 15 Pine Street (Parcel 26-1-23) owned by Southeastern Vermont Community Action, the exemption for such period of time as long as said premises are not used for any private use, or any use inconsistent with its present charitable use. Such exemption shall be limited to FIVE (5) years, as is required by Section 3840 of Title 32 of Vermont Statutes Annotated.

ARTICLE 10: Voters approved the Springfield Town School District authorize the Town Treasurer, subject to the direction and approval of the School Board, 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 School Board, to borrow money in anticipation of taxes rated to meet the requirements of the Town School District for the ensuing year.

ARTICLE 11: Voters approved the Springfield Town School District approve a salary of FIFTY DOLLARS (\$50) per meeting for the Town School District Moderator for the ensuing year, the funds for which are included in the school budget.

ARTICLE 12: Voters approved the Springfield Town School District approve the payment to each School Board member of FIVE HUNDRED 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 13: Voters denied the Springfield Town School District approve the School Board to spend THIRTY MILLION, NINE HUNDRED FORTY THOUSAND, NINE HUNDRED SIXTY FOUR and 00/100 DOLLARS (\$30,940,964), which is the amount the school

board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$18,651 per pupil. This projected spending per equalized pupil is 10.72% higher than spending for the current year.

ARTICLE 14: Voters approved the Town appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) to the Springfield Community Band for eight (8) concerts.

ARTICLE 15: Voters approved the Town raise and appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) 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 16: Voters approved the Town raise and 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 and Hospice for VT and NH. Care is provided regardless of ability to pay..

ARTICLE 17: Voters approved the Town raise and appropriate the sum of EIGHT THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$8,500.00) for the support of Senior Solutions (formerly Council on Aging for Southeastern Vermont) for help to support seniors and their families who are trying to remain at home and not be placed in a nursing home.

ARTICLE 18: Voters approved the Town raise and appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to help support the Valley Health Connections (formerly Precision Valley Free Clinic) to help the uninsured access health care.

ARTICLE 19: Voters approved 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 Southeast Vermont Transit, Inc., to provide transit services to the residents of the Town of Springfield.

ARTICLE 20: Voters approved the Town of Springfield appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) 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 of Springfield through volunteer service.

ARTICLE 21: Voters approved the Town of Springfield appropriate the sum of TEN THOUSAND and 00/100

DOLLARS (\$10,000.00) to assist with the cost of operating the Meals on Wheels Program of Greater Springfield that provides daily hot & cold congregate and home delivered meals and other nutritional needs to the qualified residents of Springfield.

ARTICLE 22: Voters approved the Town of Springfield appropriate the sum of THREE THOUSAND and 00/100 DOLLARS (\$3,000.00) to Windsor County Partners, for youth mentoring services provided to the children of Windsor County.

ARTICLE 23: Voters approved the Town appropriate the sum of FIVE THOUSAND and 00/100 DOLLARS (\$5,000.00) to the Springfield Supported Housing to assist families and individuals find permanent housing and provide in home case management services for 6 months to two years after placement.

ARTICLE 24: Voters approved the Town appropriate the sum of FIFTY-FIVE THOUSAND and 00/100 DOLLARS (\$55,000.00) 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, homelessness and related social-service needs in the community.

ARTICLE 25: Voters approved the Town of Springfield appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to the Women's Freedom Center for general budget support to provide services to women and their children who are experiencing emotional, physical and/or sexual abuse and are residents of the Town.

ARTICLE 26: Voters approved the Town of Springfield appropriate the sum of NINE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$9,500.00) to the Springfield Art and Historical Society to assist in preserving, maintaining, and displaying, for the public, the history and art of the Town of Springfield, Vermont.

ARTICLE 27: Voters approved the Town of Springfield appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) to Turning Point Recovery Center Drop-In Center and Transition House to help with the everyday cost of providing recovery services and housing for men and that are in recovery from alcohol, substance abuse and co-occurring disorders.

ARTICLE 28: Voters approved the Town raise and appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to help support outpatient, mental health and substance abuse services by the staff of Health Care and Rehabilitation Services, Inc.

ARTICLE 29: Voters approved to do any other business that can legally be done under this Warning.

**SUMMARY OF WARRANT
SPECIAL TOWN SCHOOL DISTRICT MEETING APRIL 30, 2019**

The legal voters of the Town of Springfield School District were notified and warned to meet at the Riverside Middle School Gymnasium in said town on Tuesday, April 30, 2019 at 8:00 a.m. (8:00 o'clock in the forenoon) to vote by Australian Ballot on the following article:

ARTICLE 1: Voters approved the Springfield Town School District approve the School Board to spend THIRTY MILLION, SIX HUNDRED FORTY FIVE THOUSAND, TWO HUNDRED FOURTEEN and 00/100 DOLLARS (\$30,645,214), which is

the amount the school board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$18,445 per pupil. This projected spending per equalized pupil is 9.49% higher than spending for the current year.

There was a Public Hearing on Thursday, April 25, 2019 at 7:00 p.m. in the Springfield High School Cafeteria for the purpose of discussing the proposed school budget as presented in Article 1.

**THE WARRANT TO BE VOTED ON AT
THE ANNUAL TOWN MEETING BEING HELD ON
MARCH 2, 2020 AND MARCH 3, 2020
APPEARS ON THE NEXT FEW PAGES.**

WARRANT
MARCH 2, 2020 AND MARCH 3, 2020
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 2, 2020 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, 2020, 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 3, 2020, 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:

Cemetery Commissioner	Selectmen
First Constable	Town Agent
Library Trustees	Town Moderator
Lister	Town School District Moderator
School Director	Trustees of Public Funds

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 Town 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 to pay each Selectperson 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 TWELVE MILLION, SIX HUNDRED TWELVE THOUSAND, FOUR HUNDRED AND FOUR and 00/100 DOLLARS (\$12,612,404.00) 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 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 7: Shall the Town vote to appropriate the sum of SEVEN HUNDRED THOUSAND and 00/100 DOLLARS (\$700,000.00) for repaving, road construction, gravel road improvements, and ancillary professional services for the projects

specified in the Road Surface Management System Report dated March 2015 or other duly warranted sidewalk improvements? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

ARTICLE 8: Shall the Town vote to appropriate the sum of ONE HUNDRED THOUSAND and 00/100 DOLLARS (\$100,000.00) for a sidewalk reconstruction plan to study grant sourcing and for the reconstruction of sidewalks in various locations throughout the Town? (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 vote to appropriate the sum of THIRTY THOUSAND and 00/100 DOLLARS (\$30,000.00) for engineering, planning and permitting for the paving and drainage improvements of Riverside Middle School parking lot? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

ARTICLE 10: Shall the Town of Springfield borrow an amount not to exceed TWO HUNDRED SEVENTY EIGHT THOUSAND and 00/100 DOLLARS (\$278,000.00), subject to reduction from the receipt of available state and federal grants-in-aid and other financing sources, for the purpose of making improvements for the completion of Comtu Cascade Park located between Main Street and the Black River? (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 the voters of the Springfield Town School District authorize the Town Treasurer, subject to the direction and approval of the School Board, 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 School Board, 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 voters of the Springfield Town School District approve a salary of FIFTY and 00/100 DOLLARS (\$50.00) per meeting for the Town School District Moderator for the ensuing year, 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 13: Shall the voters of the 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? (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 approve the School Board to spend THIRTY TWO MILLION, SIX HUNDRED FIFTY FOUR THOUSAND, FIVE HUNDRED TWENTY THREE and 00/100 DOLLARS (\$32,654,523.00), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$19,202 per equalized pupil. This projected spending per equalized pupil is 4.10% higher than spending for the current year. (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 approve the School Board to spend ONE HUNDRED TWENTY FIVE THOUSAND, THREE HUNDRED THIRTY THREE and 00/100 DOLLARS (\$125,333.00), which is the amount the school board has determined to be necessary (along with \$199,478.00 of federal grant monies) for the establishment of two full day, full year Prekindergarten classrooms for the ensuing fiscal year? It is estimated that this proposed article, when added to Article 14, if approved, will result in total combined education spending of \$19,302 per equalized pupil. This combined projected spending per equalized pupil is 4.65% higher than spending for the current year. (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 Town appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) to the Springfield Community Band for eight (8) concerts? (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 raise and appropriate the sum of NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) 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.)

ARTICLE 18: Shall the Town raise and 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 and Hospice for 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 19: Shall the Town raise and appropriate the sum of EIGHT THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$8,500.00) for the support of Senior Solutions (formerly Council on Aging for Southeastern Vermont) 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 20: Shall the Town raise and appropriate the sum of FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to help support the Valley Health Connections (formerly Precision Valley Free Clinic) 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 21: 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 Southeast Vermont 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 22: Shall the Town of Springfield appropriate the sum of TWO THOUSAND FIVE HUNDRED and 00/100 DOLLARS (\$2,500.00) 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 of Springfield 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 23: Shall the Town of Springfield appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to assist with the cost of operating the Meals on Wheels Program of Greater Springfield that provides daily hot & 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 24: Shall the Town of Springfield appropriate the sum of THREE THOUSAND and 00/100 DOLLARS (\$3,000.00) to Windsor County Partners d/b/a Windsor County Mentors, for youth mentoring services provided to the children of 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 25: Shall the Town appropriate the sum of FIVE THOUSAND and 00/100 DOLLARS (\$5,000.00) to the Springfield Supported

Warrant (continued)

Housing to assist families and individuals find permanent housing and provide in home case management services for 6 months to two years after placement? (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 FIFTY-FIVE THOUSAND and 00/100 DOLLARS (\$55,000.00) 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, homelessness and related social-service needs in the community? (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 FOUR THOUSAND and 00/100 DOLLARS (\$4,000.00) to the Women's Freedom Center for general budget support to provide services to women and their children who are experiencing emotional, physical and/or sexual abuse and are residents of the Town? (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 NINE THOUSAND, FIVE HUNDRED and 00/100 DOLLARS (\$9,500.00) to the Springfield Art and Historical Society to assist in preserving, maintaining, and displaying, for the public, the history and art of the Town of Springfield, Vermont? (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 NINE THOUSAND and 00/100 DOLLARS (\$9,000.00) to Turning Point Recovery Center Drop-In Center and Transition House to help with the everyday cost of providing recovery services and housing for men and that are in recovery from alcohol, substance abuse and co-occurring disorders? (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 raise and appropriate the sum of TEN THOUSAND and 00/100 DOLLARS (\$10,000.00) to help support outpatient, 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 31: To do any other business that can legally be done under this Warning.

Dated this 27th day of January, 2020
at Springfield, County of Windsor
and State of Vermont.

Kristi C. Morris, *Chair*
Michael E. Martin
Walter E. Martone
George T. McNaughton

Board of Selectmen
Town of Springfield

Dated this 27th day of January, 2020
at Springfield, County of Windsor
and State of Vermont.

Michael Griffin, Jr., *Chair*
Jeanice Garfield
Stephen Karaffa
Troy Palmer

Board of School Directors
Springfield School District

NOTICE TO VOTERS

BEFORE ELECTION DAY:

CHECKLIST POSTED at Town Clerk's Office by February 2, 2020. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 22, 2020.

REGISTER TO VOTE: Election Day voter registration law went into effect January 1, 2017. You may register to vote on Election Day at the polls and then proceed to vote on that day. You may also register to vote any time in person at the town clerk's office 8:00 a.m. to 4:30 p.m. M-F or online at www.mvp.sec.state.vt.us.

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, email or online at www.mvp.sec.state.vt.us. The latest you can request ballots for the March 3, 2020 Town and Town School District Meeting is the close of the Town Clerk's Office on Monday, March 2, 2020. (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 ill, injured or disabled before Election Day, you can request by the close of the Town Clerk's Office on Monday, March 2, 2020 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.

- 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 or online, 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.

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, 128 State Street, Montpelier, VT 05633-1101.

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.

Barbara A. Courchesne
Town Clerk, CVC
96 Main Street
Springfield, Vermont 05156
(802) 885-2104
tosclerk@vermontel.net

RIVER VALLEY TECHNICAL CENTER SUPERINTENDENT'S REPORT

The River Valley Technical Center School District sending school region includes Bellows Falls Union High School, Black River Union High School, Fall Mountain Regional High School, Green Mountain Union High School, and Springfield High School. We also enroll students from the Compass School as well as home-schooled students and adult students. In this past year, 376 high school students enrolled in various technical education programs from 16 area towns served by the Center. River Valley Technical Center offered many programs for high school students last year, including Pre-Technical Foundations and Integrated Pre-Technical Studies for grades 9 and 10, Business and Finance, Information Technology, Advanced Manufacturing/Engineering, Industrial Trades, Horticulture and Natural Resources, Carpentry, Criminal Justice, Human Services, Audio Video Production, Health Sciences, and Culinary Arts.

River Valley Technical Center prepares students to be career and college ready through hands-on learning which incorporates academic skills, technical skills, and our Essential Employability Skills which include: Dependability, Communication, Organization, Collaboration, Problem Solving and Work Ethic. Students receive embedded academic credits/proficiencies and elective credits which help fulfill their high school graduation requirements.

Our Cooperative Education program provided students with 48 job shadow experiences, 15 paid and 111 unpaid work experiences, as well as many field trips and guest speakers from local business and industry. We emphasize leadership skill building through a number of leadership organizations, including SkillsUSA, DECA, and FFA, with 77 students participating in leadership activities last school year. Students attend state conferences where they compete with others from around the State in their respective areas. A student from our Carpentry program won a bronze medal. Audio Video Production won gold in Video Production and went on to compete at the

National SkillsUSA competition against their peers from across the United States. AVP's submission for the CareerSafe video competition placed first nationally, yes FIRST! We also have a chapter of the National Technical Honor Society which is open to students who excel in their program area. Last year we inducted 8 new students. Many students earned college credits through dual credit enrollment with area colleges and 96 students earned 166 industry recognized credentials. Ninety Six percent of our graduates last year are either in post-secondary education, the military or employed within six months following high school graduation, with Forty One percent of our students going on to post-secondary placements.

River Valley Technical Center offers diverse programs in Career and Technical Education to provide learning opportunities for an array of ages beyond high school, including adults and middle school students. Over 58 middle school students took advantage of after school programs offered through "Tech Time", as well as 56 middle school students participated in a one-week Tech Camp over the summer. Additionally, 515 middle school students participated in tours of RVTC and 317 elementary students in the region, participated in career awareness lessons. Our Adult Services program offers adults opportunities for learning specialized skills, such as Licensed Nurse Assistance and Emergency Medical Technician programs.

RVTC enjoys a high degree of student satisfaction with 97% of our students reporting that they are proud to be an RVTC student. If you meet one of our students, talk to them about RVTC!

Scott D. Farr
Superintendent/Director
307 South Street
Phone: 802-885-8300
Email: sfarr@rvtc.org
Website: www.rvtc.org

WARNING
RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT ANNUAL MEETING
AND INFORMATIONAL MEETING THURSDAY, FEBRUARY 27, 2020

(Member districts: Bellows Falls Union High School District #27, Ludlow Mount Holly Unified Union School District#39, Green Mountain Unified School District #35, and Springfield School District)

ANNUAL MEETING AND
INFORMATIONAL MEETING

The legal voters of the River Valley Technical Center School District are hereby warned to meet in the RVTC Café, Rm. B106 at the Howard Dean Education Center, Springfield, Vermont, on Thursday, February 27, 2020, at 7:00 PM, to transact at that time business not involving voting by Australian Ballot or voting required by law to be by ballot.

The business to be transacted to include:

- ARTICLE 1:** To elect a Moderator for a term of two years
- ARTICLE 2:** To elect a Clerk for a term of two years
- ARTICLE 3:** To elect a Treasurer for a term of two years
- ARTICLE 4:** To see what compensation the School District will pay to the officers of the River Valley Technical Center School District.
- ARTICLE 5:** To hear and act on the reports of the School District officers.
- ARTICLE 6:** 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 7:** To authorize the Board of Directors to borrow funds through a bridge loan to cover expenses while waiting for state funding to arrive.

Robert Flint, *Chair*
David Clark, *Vice Chair*
Andrew Pennell, *Board Secretary/Clerk*
Sarah Vogel
James Rumrill

ARTICLE 8: 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 3, 2020, 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:

VOTING BY AUSTRALIAN BALLOT
MARCH 3, 2020

ARTICLE 1 Shall the voters of the River Valley Technical Center School District approve the sum of **two million, nine hundred eighty-four thousand, five hundred eighty-five dollars (\$2,984,585)** 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 27, 2020 in the RVTC Café, Rm. B106 at the Howard Dean Education Center, immediately following the business portion of the School District's Annual Meeting.

For more information about the proposed 2020-2021 budget, please contact the office of the RVTC Superintendent/Director at (802) 885-8301. Copies of the RVTC Annual Report are available at town clerk offices and high schools of the member districts, on our website at rvtc.org, or upon request by contacting the RVTC office.

Lois Perlah
Paul Orzechowski
Jeanice Garfield
Lyza Gardner
Jeff Mobus, *Clerk, River Valley Technical Center School District*

VOTING LOCATIONS AND HOURS

Bellows Falls Union High School District #27

Athens	Athens Elementary School	10:00 a.m. - 7:00 p.m.
Grafton	Grafton Elementary School	9:00 a.m. - 7:00 p.m.
Rockingham	Masonic Temple	8:00 a.m. - 7:00 p.m.
Westminster	Westminster Institute	8:00 a.m. - 7:00 p.m.

Ludlow Mount Holly Unified Union School District #39

Ludlow	Ludlow Town Hall	10:00 a.m. - 7:00 p.m.
Mount Holly	Mt. Holly Town Office	10:00 a.m. - 7:00 p.m.

Green Mountain Unified School District #35

Andover	Andover Town Hall	8:00 a.m. - 7:00 p.m.
Cavendish	Proctorsville Volunteer Fire Station	10:00 a.m. - 7:00 p.m.
Chester	Chester Town Hall	9:00 a.m. - 7:00 p.m.

Springfield School District

Springfield	Riverside Middle School	8:00 a.m. - 7:00 p.m.
-------------	-------------------------	-----------------------



**In memory of
ROBERT J. "BOB" FORGUITES
1938-2019
SERVICE BEFORE SELF**

Bob was appointed Town Manager in 1998 after serving as Interim Manager. A longtime resident of Springfield with an extensive background in public service, banking and finance, Bob went quietly about the business of overseeing Town operations. His tireless work ethic set an example for all elected officials and Town employees.

Bob's knowledge and connections in finance and banking were evident when it came to budget time. He was ever aware of the impact that borrowing and investing would have on the taxpayers of Springfield. Balancing budgets was a top priority every day for Bob, and during his tenure, all Town budgets and bond issues were passed on first vote.

Bob was a cautious man when filling key positions for the Town. He was always looking for the right person to work with, never expecting more than he was willing to do himself. Bob hired and retained capable, hardworking employees; many of those serve or have served the Town for many years. Bob's good humor was infectious; his sincere interest in his fellow citizens led him to listen carefully to concerns and complaints.

The projects completed during Bob's years of service are too numerous to list here. However, every citizen has been positively impacted by the endless planning and negotiating for grants and financing to further economic growth for small and large businesses, infrastructure and environmental improvements, public services and housing initiatives.

A very private man, Bob was ever faithful and loyal to his family, his Church, his Town, and his friends. He was known across the area for his service to Rotary, the yearly Penny Sale and many special events. He and his wife, Barbara, were steadfast supporters of suppers at churches of every denomination.

Following his retirement in 2014, Bob went forward to serve the interests and goals of the Town of Springfield and the State of Vermont. He was elected to the House of Representatives in 2014 and served until his death on April 9, 2019. Our lives were the better for having known Robert J. "Bob" Forguites, a principled man who lived the motto "Service before self".

Written by Friends

**TOWN OF SPRINGFIELD
SPRINGFIELD, VERMONT 05156**

