

Town of Springfield, Vermont



**ANNUAL REPORT
FISCAL YEAR 2018**

**THE ANNUAL
TOWN MEETING**

**WILL BE HELD
ON MONDAY NIGHT
MARCH 4, 2019 AT 7:30 P.M.
AT THE
SPRINGFIELD
HIGH SCHOOL CAFETERIA**

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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.gov/office2.com for Agendas/ Notices/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 7:00 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 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
 Tel. No 885-2104

Department of Public Works:

Fairground Road
 Business Hours: 7:00 a.m. - 3:30 p.m.
 Monday - Friday
 Tel. No 886-2208

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
 Tel. No. 885-3933

Sewage Disposal Plant:

Clinton Street
 Business Hours: 7:00 a.m. - 3:30 p.m.
 Monday - Friday
 Tel. No. 885-2854

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 2019	FIRST CONSTABLE Paul "Stags" Stagner 2019
SCHOOL MODERATOR Patrick M. Ankuda 2019	JUSTICES OF THE PEACE (Term expires in February 2021) Warren Cross Alice Emmons Scott Farr Elizabeth Gray Mark Greenvall Charles "Chuck" Gregory Rick Hunter Ernest "Puggy" Lamphere* Peter MacGillivray Melissa Mackenzie Cynthia Martin Stephen Matush Char Osterlund Kathleen Stankevich David Yesman
SELECTMEN Peter E. MacGillivray 2021 Michael E. Martin 2020 Walter E. Martone 2021 Kristi C. Morris* 2020 Stephanie N. Thompson 2019	STATE REPRESENTATIVE WINDSOR 3-1 Thomas A. Bock
SCHOOL DIRECTORS Edward Caron* 2020 Jeanice Garfield 2019 Michael Griffin 2019 Stephen Karaffa 2021 Troy Palmer 2021	WINDSOR 3-2 Alice Emmons Robert J. Forguites
LISTERS Lee Murray 2020 Terry Perkins 2021	WINDSOR COUNTY SENATORS Alison Clarkson Richard McCormack Alice Nitka
LIBRARY TRUSTEES Barbara Ball 2019 Richard Cofrancesco 2019 Jennifer Dechen 2021 Sara Allen Druen 2020 Herb Jamison* 2020 Matthew Pincus 2019 Margery Reurink 2021	* Chairperson ** Town Meeting 2018 did not produce a cemetery commissioner and despite the commissioners' efforts to find a nominee to recommend to the Selectboard for appointment, the seat remains vacant. A candidate may run for election at the 2019 Town Meeting for the remaining four years of the five year term ending 2023.
TRUSTEES OF PUBLIC FUNDS Michael H. Filipiak 2019 Deborah A. Luse 2021 Jane B. Waysville* 2020	
CEMETERY COMMISSIONERS Scott Page* 2022 Gerald Patch 2020 Hugh S. Putnam 2019 John N. Swanson 2021 Vacancy 2019** Barbara A. Courchesne, Ex-Officio	
TOWN AGENT Stephen S. Ankuda 2019	

APPOINTED STATUTORY POSITIONS

TREE WARDEN Mark Blanchard 2019	SURVEYOR OF WOOD & LUMBER Ray Moore, Keith Ferguson, James Tucker 2019
WEIGHER OF COAL Mark Blanchard 2019	FENCE VIEWER Ray Moore, Keith Ferguson, James Tucker 2019

APPOINTED BOARDS AND COMMISSIONS

PLANNING COMMISSION Lori Claffee 2020 Walter Clark 2022 Jerry Farnum 2022 Charles Gregory 2020 Michael Knoras 2021 Michael Martin 2020 Char Osterlund 2021 Amanda Rundle 2022 Sabrina Smith 2022 Walter Wallace* 2021 Nathan Wardwell 2020 Renee Vondle, Administrative Officer	BUDGET ADVISORY COMMITTEE John Bond Linda Brown Christina Jennings Michael Knoras Gaenol Mobus Char Osterlund Marilyn Thompson Nathan Wardwell
DOWNTOWN DESIGN COMMISSION Richard Filion 2019 Sabrina Smith 2019 Nathan Wardwell 2020	AIRPORT COMMISSION Peter Andrews 2019 Kathleen Fellows 2019 Bruce Johnson 2020 Michael Knoras 2021 Peter MacGillivray* 2021 Walter Striedieck 2020
REVIEW BOARD Lori Claffee 2021 Walter Clark 2021 Stephen Kraft* 2021 Karl Riotte 2019 Joseph Wilson 2020 Renee Vondle, Administrative Officer	HOUSING AUTHORITY Peter Andrews* 2020 Carol Cole 2022 Richard Cummings 2023 Richard McInery 2019 Daniel Harrington 2021 William Morlock, III Executive Director
ENERGY COMMITTEE Michael Knoras 2020 Peter MacGillivray 2021 Melissa Mackenzie 2019 Char Osterlund** 2020 Steven Osterlund 2020 Hallie Whitcomb 2020 David Yesman** 2021	GREENWAYS, TRAILS, BYWAYS AND RURAL ECONOMY ADVISORY COMMITTEE Randy Gray 2020 Charles Gregory 2020 Bettina McCrady 2020 George T. McNaughton* 2020 Hallie Whitcomb 2020 * Chairperson ** Co-Coordinator

APPOINTED MUNICIPAL OFFICERS AND DEPARTMENT HEADS

TOWN MANAGER Tom Yennerell	PUBLIC WORKS DIRECTOR Jeffery Strong
TOWN CLERK/TREASURER Barbara A. Courchesne	PARKS, RECREATION AND LEISURE SERVICE DIRECTOR Andrew Bladyka
DELINQUENT TAX COLLECTOR Barbara A. Courchesne	LIBRARY DIRECTOR Amy Howlett
FINANCE DIRECTOR Cathy Sohngen	ASSESSOR Nichole Knight
PLANNING AND ZONING ADMINISTRATOR Renee L. Vondle	SENIOR CITIZENS CENTER DIRECTOR Lori Johnson
POLICE CHIEF Douglas Johnston	FIRE CHIEF Russell Thompson

REPORT OF THE SELECTBOARD AND TOWN MANAGER

We want to THANK Springfield voters and citizens for the many previous years' of supporting our budgets and request your support for the 2019 Town Meeting and corresponding Budget.

We have continued to work on what we referred to at last year's Town Meeting as a new era in Springfield and a "proactive stance" for the betterment of the community. The proactive stance is focused on the redevelopment of the Downtown, delivering funds to other critical projects and the enforcement of ordinances related to vacant and blighted buildings.

Work continued throughout 2018 so that construction during 2019 will begin on The Woolson Block, Comtu Cascade Park (Phase I), the Main Street curb extension, the South Street Sidewalk Replacement, the demolition of 42-44 Union Street and miles of re-pavement. Progress has been made on obtaining permits to build the Tonnerville Trail extension between Nortax and Bridge Street. Funding to build the trail extension was granted a few years ago and obtaining environmental permits has been challenging. The Tax Increment Financing District (TIF) application is still in process and will be submitted when the timing is conducive for a rapid approval. Collaborative efforts with all related community partners for the completion of the Main Street Master Plan via the Main Street Committee continued throughout 2018. The Town is involved with different partners in other beneficial projects in varying capacities, such as the relocation of the Springfield COOP. Some of these projects will come to fruition to some degree during 2019.

The proposed budget is \$11,877,207 the amount of taxes needed is \$9,688,657 which is \$44,968 more than the amount of taxes needed last year and a 0.47% increase. Knowing that it would be difficult to cut expenses, we investigated ways of increasing other revenues. Consequently, revenues are projected to increase by \$182,900 and will offset increased expenses. Every dollar of increased revenue translates into one dollar less taxes needed to support the proposed budget.

We have placed an Article on the Warrant requesting \$50,000 to replenish the Springfield Revitalization Fund. The Fund was created at 2017 Town Meeting for the purpose of covering the costs of implementing the current and future plans for the revitalization and redevelopment of the Town, with emphasis on the downtown. The fund's initial balance was \$100,000. The fund has paid for work on the TIF district application, Comtu Cascade Park design, a parking facility analysis, Main Street construction plans and marketing - promotional videos. Construction on the Park and Main Street will begin during 2019 with other project completions to follow.

Once again there is a Warrant Article for extra paving, road reconstruction, gravel road and sidewalk improvements in the amount of \$700,000.

Selectboard

Kristi C. Morris, *Chair*

Stephanie N. Thompson, *Vice Chair*

Peter E. MacGillivray

Michael E. Martin

Walter E. Martone

Tom Yennerell, *Town Manager*

RESOLUTIONS & ORDINANCES

July 1, 2017 through June 30, 2018

Resolution No.	Effective Date	Description
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None

Ordinance No.	Effective Date	Description
2018-1	April 27, 2018	Acquisition and Disposition of Real Property

ASSESSMENT DEPARTMENT

First and foremost we would like to thank Lee Murray for his years of service to the Town in the Listers Department. We are hoping he is enjoying his retirement.

Now that our Town Wide Reappraisal is completed, we would like to thank the community for their cooperation and support through the long process. A reminder if you want to grieve your property value, please submit a letter to the Listers office in April, please make sure your contact information is in the letter that is submitted to the office, so the Listers can contact you about your grievance.

Reminder also that our data cards and maps are online now, via The Town Website. Go to departments, click on Listers Department and you will find the links.

The Assessment Department will be moving to the ground floor of the Town Office building. (where the old P.D. use to be) There will be a public Access Computer for data cards, and mapping. We're very excited about the improvements and upgrades to the Department. Please feel free to come check things out. The Assessment Office is open from 8AM to 4:30 PM. The office is closed from 11:30 to 12:30 for lunch hour Mondays, Wednesdays and Fridays.

Individuals requiring information regarding assessments whether a property owner, potential buyer, real estate appraiser, paralegal, or member of the general public should feel free to call (802) 885-2104, stop by or email us at toslisters@vermontel.net.

Nichole Knight, *Assessor*
 Terry Perkins, *Lister*
 Lee Murray, *Lister*

Website: www.springfieldvt.gov/office2.com

HUMAN RESOURCES

The Town of Springfield had three employees retire this year; Lawrence Bouchard who completed 5 years of service working at the Parks & Recreation and the Public Works Departments. He retired at the end of November 2018.

John Brown completed 22 years of service working at the Fire/Ambulance Department. He retired at the end of July 2018. 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:

<u>45 Years of Service</u>	Kristi Morris, On-Call Firefighter
<u>40 Years of Service</u>	Steven Knapp, Maintenance Worker II/Cemetery Sexton
<u>30 Years of Service</u>	Alex Greer, Chief Operator Water Tobias-James Lizotte, Maintenance Worker
<u>20 Years of Service</u>	Douglas Nelson, Assistant Mechanic
<u>15 Years of Service</u>	Michael Parsons, Recycling Attendant Richard Stilling, Administrative Assistant
<u>10 Years of Service</u>	Barbara Courchesne, Town Clerk Bruce Griswold, Maintenance Worker III Zachary Obremski, PT Library Aide
<u>5 Years of Service</u>	Deborah Ankuda, PT Custodian Donna Craigue, Dispatcher Quint Eastman, PT Recycling Attendant Ryan Merrill, On-Call Firefighter

Congratulations for hitting the milestone anniversaries!

The Town also welcomed the following new hires:

<u>Fire Department:</u>	Benjamin Hoyt – Firefighter/ Paramedic, Robert Burns and Joey Carter – On-Call Firefighters and Steven Kemp and Marissa Stack – On-Call Support
<u>Police Department:</u>	Lord William Singleton, Police Officer
<u>Public Works Dept.:</u>	Joshua Blish – Maintenance Worker I, Donald Fontaine – Maintenance Worker II/Truck Driver, Jonathon Emerson and Roy Snide – Operator I WWTP and Denis Menard – Recycling Attendant
<u>Town Library:</u>	Marcus Aremburg – Materials Handler
<u>Town Office:</u>	Renee Vondle, Planning/Zoning Administrator
<u>Senior Center:</u>	Lori Johnson – Senior Center Director

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

TOWN CLERK

Fiscal Year 2017-2018 included the Annual Town and Town School District Meeting held on March 6, 2018.

The Town Clerk's Office has many State Statutory and Town Charter responsibilities throughout the year. 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.

We continue to make progress with our digitization project reaching further back in time digitizing land records, surveys and indexes so that in the not too distant future we will be able to provide online access to these records. We are continuing to restore many of our very old surveys prior to them being digitized. The Clerk's Office initiated a project last year to recodify, digitize and provide online access to the Town of Springfield's Code of Ordinances and this project continues to be worked on with the Ordinance Committee.

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 2017-2018:

Cemetery Lots Sold	12
Certified Copies of Vital Records	1,461
Documents Recorded	1,728
Dog Licenses Issued	959
Hunting & Fishing Licenses Issued	110
Liquor Licenses Issued	32
Marriage Licenses Issued	53
Motor Vehicle Renewals	51
Passports Photos Taken	4
Town Licenses Issued	96
State of VT Green Mountain Passports	62

The Town Clerk's Office also produces the Annual Report each year and 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.

The Secretary of State's Office now offers 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 Mathews 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 Town's website at <http://www.springfieldvt.gov/office2.com> (click on Town Departments then Town Clerk). Town Clerk Office hours are Monday-Friday, 8:00a.m.-4:30p.m.

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

DELINQUENT TAX COLLECTOR

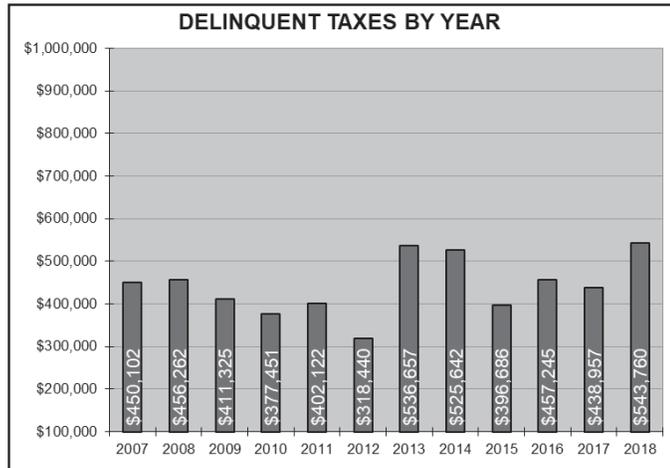
Total delinquency on June 30, 2018, was \$543,760. This amount has increased from the prior year's total of \$438,957. The Town held a tax sale on September 28, 2017. However, the Town did not hold another tax sale until October 11, 2018, after the close of the fiscal year. After the tax sale proceeds from this sale were applied and due to subsequent collection activity, this delinquent amount was reduced to \$311,025 as of December 31, 2018.

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, 2019. Taxpayers should make every effort to pay as much of their property taxes as possible prior to this date. After May 15, 2019, 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



FINANCE DEPARTMENT

The Finance Department is located in the Town Hall. The department is responsible for preparing bills for Town taxes, water/sewer, and ambulance. We also handle the payment of all those bills. Other department functions are processing payroll, accounts payable, and sell of transfer station tickets. 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, 2019. Quarterly tax payments are due on August 15, 2019, November 15, 2019, February 15, 2020, and May 15, 2020. 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.

In the current fiscal year, the Town has changed the firm that will be conducting the annual audit of the Town's financial statements. For several years, A.M. Peisch & Company has been auditing the Town's financials. Whereas, the current years financial reports were audited by Mudgett, Jennett & Krogh-Wisner, P.C.

The finance department has also begun working with a consultant to upgrade the accounting software used by the Town. The primary goal is to improve efficiency and reporting ability. Primarily focusing on reducing the number of manual journal entries required and increasing the automated entries within the system. The upgrade process has begun, but much more is required to obtain the desired efficiency of the software.

I'd like to acknowledge Jan, Dee and Shanine for their continued efforts and commitment to the Town. The success of the finance department is a result of their hard work and dedication. I greatly appreciate the support each of these ladies provided the department throughout the year.

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

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

PLANNING AND ZONING ADMINISTRATOR'S REPORT
PLANNING COMMISSION
DEVELOPMENT REVIEW BOARD
DOWNTOWN DESIGN REVIEW COMMISSION

The Planning & Zoning Department has had a year of transitions. Bill Kearns left to take a job in Grafton, Vermont, Hal Wilkins filled in as interim Zoning Administrator and Renee Vondle took over as full-time Town Planner/Zoning Administrator on April 7, 2018.

The Planning Commission has been diligently working on rewriting the Town Zoning Bylaws with assistance from the Southern Windsor County Regional Planning Commission. The first of three public hearings took place on November 7, 2018. The Planning Commission is also in the process of rewriting the Energy Chapter of the Town Plan.

The Planning Commission has also had a year of transitions. Membership has fluctuated and currently the commission is at 6 members and 2 ex-officio's. In September the Commission voted to keep the number of members at nine, however three commissioners resigned in October for health reasons and/or increased job commitments.

The Development Review Board has remained steady as a 5-member board and all have longevity. This year the DRB heard requests on a monthly basis, most notably, the Woolson Block Conditional Use and Design Review application for the complete renovation and historic restoration of the 1860 Woolson Block. The DRB approved the application for mixed use consisting of commercial/retail spaces, a supportive housing program and multiple apartments on the 2nd and 3rd floor. In December, 2017 the DRB agreed to a settlement with the Springfield Medical Care Systems, Inc. for the violations at the Edgar May Recreation Center dating back to 2004. All violations were cured by September, 2018.

The Downtown Design Review Commission (DDRC) is currently set up as a 3-member commission. Membership was down to two members this year. Chair Nathan Wardwell resigned in October due to increased job commitments and Bonny Andrews was appointed by the Select Board in September. The Town is in the process of advertising for new members. The DDRC is a recommendation board only. It has no judicial responsibilities, but functions as customer service to the applicant to prepare them for a successful outcome with the Development Review Board. The DDRC meets on an as needed basis as projects requiring Design Review are accepted by the Zoning Administrator and every accommodation is made to the applicant to meet in a timely manner.

Ms. Vondle is encouraging all commissioners and board members to attend various trainings. In August, the SWCRPC put on a training regarding roles and responsibilities of volunteer boards and commissions. In September, two DRB and one DDRC member attended a training on Design Review in Historic Districts co-sponsored by the Vermont Division of Historic Preservation and Historic New England. This was an extremely helpful conference.

ZONING ACTIVITY THIS YEAR:

11 Garages/barns	11 Decks
4 Single Family Dwelling	15 signs
7 Accessory Dwelling	3 sheds
5 Residential Additions	1 Home Occupation
6 Subdivisions, with 9 new lots created	4 Fences
5 Boundary Line Adjustments	2 Carports
3 new Commercial Units	4 Agricultural Structures
2 new commercial construction buildings	1 addition to commercial building
3 resolved zoning violations	1 demolition

Certificate of Occupancy & Certificate of Completeness:

For every permit issued, when the development as set forth in the application is completed, it is the owner's duty to apply for a Certificate of Occupancy (CO) and/or Certificate of Completion (CC). The Zoning Administrator will certify that the work applied for is complete and complies with the regulations and terms of the permit. Use of the property may not commence until a Certificate of Occupancy is obtained. All Certificate of Occupancy/Completion are recorded in the Land Records. The CO/CC application is separate from the permit application and has its own fee.

National Flood Insurance Program. Federally insured financial institutions must require mortgagees with structures located partially or wholly within a special flood hazard area (Zone A on the Flood Insurance Rate Map) to carry flood insurance on the structures. Please contact this office if you need help determining if your parcel is in or abuts a special flood hazard area. It is always a good idea to check with the Zoning Office before purchasing real estate to determine if the property is in the Flood Hazard area.

Should you be working near water or wetlands or crossing either, there are buffers to these areas, which restrict development, including grading, clearing, mowing and planting, within the buffer areas and wetlands, and which restrict the time of year when approved development can occur. The Planning & Zoning office has wetland maps to assist in determining whether your property has wetlands or is in the Flood Hazard overlay areas. All waters, wetlands and buffers are regulated at the local, State (ANR) and Federal level. The United States Army Corps of Engineers must be contacted for any work in or near water or wetlands. It is unfortunate when property owners inadvertently or purposely violate riparian and flood setbacks, both for the damage to the environment and/or consequences of fines and costs of reparations.

The importance of planning ahead. Permitted uses are approved by the Zoning Administrator and are subject to a 15-day appeal period. This means that work cannot begin for 15 days.

Residential and commercial construction requires a site visit before cement can be poured. Contact the Zoning Administrator at least 48 hours before you plan to pour cement footings.

Conditional Use, Site Plan Review, Subdivision, Variance, Flood Hazard and Design Review permits require a hearing with the Development Review Board (DRB) which require a 15-day period in order for the notice of hearing to be published, posted and mailed to abutters. The filing deadline for a completed application is the 15th of the month prior to the hearing date. In addition, the permit is subject to a 30-day appeal period and is not final until the appeal period has expired. One should plan on 60 days from the time the application is filed, the hearing is held and the appeal period has ended. It is a good idea to have the Zoning Administrator review any plans before the application deadline date to determine the completeness of the application. Typically, a new commercial establishment such as a restaurant or retail business desires to be open before key times of the year and good foresight and planning will accomplish that. New single family dwellings, apartments and short term rentals cannot have residency until a Certificate of Occupancy has been approved. As the building construction season is short in Vermont, construction permits requiring this 60-day hearing process also need mindful consideration with advance planning.

Code Enforcement of the vacant building town ordinance (Section 7-170) and Outdoor Storage in Residential Districts zoning bylaw (Section 4.15 A) continues to be investigated and enforced by our Code Enforcement Officer, Paul Stagner. Mr. Stagner works in conjunction with the Zoning Administrator to follow up on all complaints and violations. So far this year, 30 properties have been investigated and 14 tickets were issued. We appreciate all the support from the community and encourage the public to contact us with their concerns.

And finally, please note that permits are required for most signs. If you are not sure, please call the office. Off-site signage is not allowed in Springfield. Non-profit signs are the only signs allowed on the island by the plaza. Yard sale signs may only be placed on-site. It is much appreciated that signs be taken down in a timely manner.

The Planning & Zoning Office has recently moved to the first level of the Town Hall and is open Monday – Friday 8:00 a.m. – 12:00 p.m. and 1:00 – 4:30 p.m. You may call 802-885-2104 or email me at toszoning@vermontel.net for assistance or information on permits and zoning or planning issues. The Town Plan, Zoning Bylaws and Subdivision Regulations are available at this office and online at www.springfieldvt.govoffice2.com under Ordinances and Regulations.

Renee L. Vondle
Planning and Zoning Administrator
Website: www.springfieldvt.govoffice2.com
Email: toszoning@vermontel.net

PARKS, RECREATION AND LEISURE SERVICES DEPARTMENT

The 2017-18 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 180-220 students from kindergarten to sixth grade involved in our programs each season.

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.

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.springfieldvt.parksandrec.com

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

SPRINGFIELD POLICE DEPARTMENT

DEPARTURES, PROMOTIONS, AND APPOINTMENTS

DEPARTURES:

Adam Belville, Cori Santagate, and Logan Defelice all full time officers. Part-time Officer Tim McNamara and Part-time Dispatcher Carla Kamel.

PROMOTIONS:

None

APPOINTMENTS:

Lord William Singleton as police officer

TRAINING

Police officer's, both part and full-time, are required to attend training each year to keep their certification. All officers must complete 30 hours of training per year. Mandatory training requirements consist of firearms, Hazardous Materials Awareness, First Aid, and Blood Borne Pathogens and a new requirement of Use of force. There is mandated training in the area of Domestic Violence which consist of 8 hours and Interacting with Mental Health situations which was an 8 hour course. This mandated training came from the State of Vermont without funding.

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

Leadership in Police Organizations, Crime Scene Processing, Active Shooter, Field Training Officer, Interview and Interrogation. ARIDE, Drug Interdiction 420, Leadership Development, Death Investigation, and Interview and Interrogation to name a few.

POLICE DEPARTMENT STAFFING

I have looked at retirement dates of personnel within the police department. In the calendar years of 2019-2022 the department has the potential of having four to seven sworn officers retiring during that time period. There has been talk that some of the officers will retire after twenty years of service as there is no benefits to working beyond that with the way the retirement system is set up.

One concern is replacing these officers as they retire to avoid a shortage of officers for the town. Other concerns are that the police academy only offers two basic police officer training classes a year and there is stiff competition to get slots/positions in the class itself. Of course you also have to have qualified people who want to be police officers to even fill those slots and like the rest of the nation, there is very little interest of people becoming police officers. Other police department state wide are experiencing staffing shortages and the qualified applicant pool is slim to none.

The town has funded an 18th officer position starting in January of 2019 and I still encourage the town to add on additional officers per year over the next 3-4 years to cover the future losses of officers retiring. If this isn't done it can affect the police services to the citizens of Springfield in the future. It will create a shortage of officers, officers will be required to work long hours affecting the morale of the department and service to the community.

My recommendations to the town would be to continue adding one police officer position on beginning in the budget year 2019-2020 for the next three budget years or more depending on retirements, after that which would put the

department in over strength allotment over the authorized 17 officer's positions we currently have.

Once we see that the retirements during the time period are coming to a close we could gradually reduce the staffing level back to the authorized strength of 17 full time officers by the officers who are retiring.

Hopefully we will be able to fill those positions with qualified personnel and be able to have them trained. When you lose an officer not only do you lose the trained officer, but you lose the knowledge of an officer knowing and working in the community as well.

The major drug issues continue to exist involve heroin and bath salts and heroin laced with fentanyl which is a very deadly combination. We continue to work with Federal, State and other municipalities involving the drug trade. The drug task force has indicated that Springfield is about the only department working their own drug cases.

We continue to work with landlords on drug related issues in their buildings that we are aware of, working together to address this problem in our community. We continue to handle the small drug cases in Springfield via search warrants and submitting cases for prosecution.

We continue to do foot patrols on Main Street. We have done directed patrols on suspected drug houses in town.

We continue to work with the community with Project Action, Honor Flight, Lunch with a Cop Program, softball game against the Lyons and Rotary Club where funding was raised and was donated to the Charity of the winners choice. The Children's fair each spring where we provide ID cards for the parents of the kids. We continue to work with the Park Street/Union Street Neighborhood Alliance to name a few.

We have assigned two officers per school to work with each schools crisis planning teams. They attend meetings and assist with the crisis planning. We did have a total relocation drill/exercise of Union Street School to Riverside School. This allowed us to evaluate and improve upon that process.

The select board receives these categories of incidents to review each month. I have listed the last three years for comparisons.

	2015-2016	2016-2017	2017-2018
Weapons	4	7	14
Weapons discharged	1	0	0
Bomb Threats	0	0	0
Auto thefts	6	8	5
DUI	40	27	26 Alcohol, (5 drug)
Vandalism	78	53	34
Burglary	48	53	27
Assaults	101	58	34
Robbery	4	4	2
Drugs	58	66	35
Family Offenses	86	69	101
Larcenies	182	157	131
Overdoses			41
Overdoses Fatalities			3

GRANTS

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

Police Department (Continued)

The bulletproof grant is a grant that will match 50% of the cost of a new bullet proof vest for police officers. We purchased one (1) bullet proof vests with a cost savings of approximately \$349.50 to the local property tax payer. These vests have to be replaced every five years.

PACIF Grant: This grant requires a 50% match. With this grant we were able to purchase Chairs along with signs that are required for DUI Check points. The total grant was for \$1,832.62.

GOVERNORS HIGHWAY SAFETY GRANTS

We received a total of \$11,000 dollars towards highway safety enforcement to keep our and your roads safe. It was broken down as follows:

DUI Year Round Enforcement	\$6,500.00
Highway Safety Year Round (DUI is driving Under the Influence)	\$4,500.00

This year there was not a match requirement.

We should look at ways to reduce the cost of doing business by regionalization of certain services to other communities. In law enforcement we can start with regional dispatching and making our dispatch services available for a fair price reducing our cost as well. When other communities are getting their dispatch services for free from the State of Vermont we definitely can't compete against that. It's time for the State of Vermont to start charging for their dispatch services to help reduce their work load which will allow competitive competition to provide the best dispatch service.

We should look at other services or equipment as well with other towns to help reduce cost.

YEARS	07/15-06/16	07/16-06/17	07/17-06/18
TOTAL COMPLAINTS	6,826	7,355	8,721
TOTAL MOTOR VEHICLE CONTACTS	4,602	3,709	3,972
Total Traffic tickets issued	631	609	760
Written warnings issued	4,112	3,463	3,574
TOTALS	11,428	11,064	12,693

ARRESTS

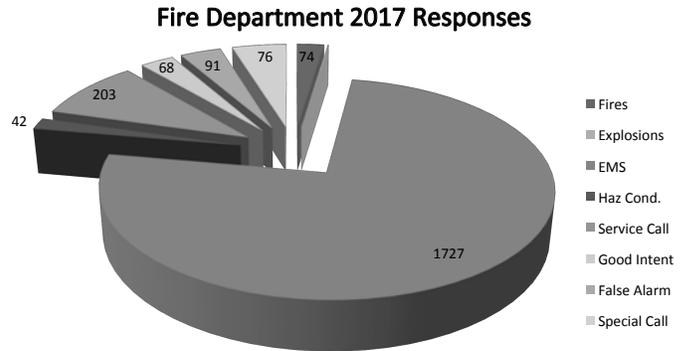
07/15-06/16	ADULT 347	JUVENILE 12
07/16-06/17	ADULT 317	JUVENILE 8
07/17-06/18	ADULT 382	JUVENILE 24

For the stats for specific criminal offenses go to VERMONT CRIME ON LINE. <https://www.crimereports.com/>

Don't forget to visit our Web Site at www.springfieldvtpd.org or our Face book page at Springfield VT Police Department. May the year 2019-2020 be a Healthy and Prosperous year for everyone!

Douglas S Johnston
Chief of Police

SPRINGFIELD FIRE DEPARTMENT



Emergency planning and preparedness is a constant challenge. Historically it takes an atypical event to challenge our senses and shake our comfort zone so we question our acceptable level of assumed risk. Minute to minute media coverage around the world brings news of disasters and can build apathy to what is a disaster until it hits home. Springfield was relatively fortunate during hurricane Irene and tropical storm Sandy. We have weathered major floods and catastrophic fires over the years. There are some events that seem so senseless, such an insult to common values and beliefs that they demand action. Columbine, Virginia Tech, Sandy Hook, Parkland Florida are such incidents. Since Columbine there have been 291 major "Active Shooter" events in the United States. I want to talk of the great work that our local schools have done and their continued commitment to improving not only planning but preparedness. Both the Springfield School System and River Valley Technical Center Administration's with the aid of Safety Planner Kevin Anderson have been nothing short of amazing. They have secured grant funds to harden the buildings and equip chosen best methods. The School administrations have championed individual school planning crisis teams. Springfield Fire and Springfield Police have people imbedded in each crisis team and are active partners. As somewhat previously stated unthinkable events can lead to change. FEMA/Homeland Security changed the rules of engagement for active shooter incidents in 2012. Springfield Fire Department has been slowly equipping, training and planning since those changes. As our challenges grow and new risks present themselves the mission of public safety even in small communities continues to expand.

I want to take some of this report to talk about finances and responsible purchasing. I sometimes here people throw out blanket statements about free spending and a high tax rate. I can only respond from the point of my position as Fire Chief. The town graciously approved our purchase of a new fire truck and pick-up truck over the past two years. This approval replaced an aging 26 year old fire truck that was six years past its recommended replacement age. The pick-up was fourteen years old and rusting and tired from plowing both SFD and thousands of EMS responses over the years. The truck was becoming questionable to its reliability. We with Town Manager and later Select Board approval entered into the Houston Galveston Area Council (HGAC) national buyer group. The process was cumbersome and slow due to our learning curve of the ins and outs. Once our truck Committee created the truck specification and we started to work the process we saved close to 100,000 on the vehicle. We took advantage of State bid prices to purchase our pick-up truck and have done most of the up-fit of radios and

Fire Department (Continued)

equipment ourselves saving in excess of several thousand dollars. Our budget is off-set with grants and our people fabricate and apply different skill sets to maximize every dollar.

WANTED ON-CALL FIRE FIGHTERS

I have for years through numerous channels tried to bolster our on-call staff. I have explained how it is a difficult but rewarding commitment. Yet our On-call numbers continue to decline. In many cases its people who are getting older and physically have to leave the service. In others it's life getting in the way. Trying to earn a living wage while raising their families their commitment to the fire department falls through the cracks.

We conduct background checks, we ask people to take a basic firefighting course and we assimilate them into firefighting activities as they become further trained and comfortable. Prerequisites for an On-call position are a high school diploma or equivalent, physically capable to perform the work, a clean background check and the ability to pass the training standards. We had six applicants for On-call positions last year one met the requirements. He was hired and thriving.

Years ago we created job descriptions that were not operational firefighters to support fire ground activities. The thought was that they would free up operational firefighters to perform their duties. This also reduced our Workers Compensation applied premium. It has worked somewhat, but availability is still an issue. To expand our firefighting capabilities we maximize mutual and automatic aid for fires.

I have purposely not made this request glamorous or dramatic. We want people committed to their community and who up front realize what they're getting into.

WE NEED YOUR HELP!

Since such a high percent of our responses are EMS calls. I thought a breakdown of calls by category might be interesting. As you look at this data keep in mind that the "Chief Complaint" is the ultimate heading. This can mask data sometimes. An example would be an overdose leading to cardiac arrest the heading would be cardiac. Our State EMS protocols continue to evolve to provide better care in the field which supports better

outcomes at the hospital. We are very fortunate to have the working relationship we do with Springfield Hospital.

• Sick Person	209
• Interfacility /Transport, Palliative Care	172
• Falls	236
• Chest Pain Non Traumatic	110
• Breathing Problems	108
• Unknown Problem, Person Down	094
• MV Crash/Traffic	087
• Overdose / Poisoning	063
• Convulsion / Seizure	050
• Pain, Non Specific	046
• Abdominal Pain	060
• Invalid Assist Lift Assist	043
• Bleeding /Hemorrhage	037
• Altered Mental Status	033
• Traumatic Injury	032
• Back Pain, Non Traumatic	029
• Stroke/ CVA	026
• Unconscious, Fainting	025
• Diabetic Problem	024
• Nausea, Vomiting	024
• Medical Alarm	021
• Psychiatric Problem / Suicide Attempt	020
• Allergic Reaction	012
• Assault	011
• Cardiac Arrest	015
• Choking	005
• Other = 132 responses spread over 17 categories	

A sincere thank you, On-Call Firefighter Bruce Merriam retired on Tuesday, October 30th. Bruce was hired as an On-call firefighter October of 2001. His 17 year career was that of a dedicated, caring firefighter. Bruce rarely missed a fire and proved to be a quiet leader through his consistent product. Our department will miss his work ethic and wit. Thank you again Fire Fighter Merriam for a job well done.

Thank you to the dedicated men and women of the Springfield Fire Department and their families. Helping others often comes at the price of ruined plans, missed meals and personal inconvenience. We appreciate the efforts and patience of your loved ones.

Russ Thompson
Fire Chief

Website: www.springfieldvtfire.org

PUBLIC WORKS DEPARTMENT

The Public Works Department had several personnel changes this year. The Wastewater Department had one employee retire this year and another relocated to another state. Harold "Mac" Jones served the Town of Springfield for twelve years as a Wastewater Treatment Plant Operator. We welcomed Jonathan Emerson and Roy Snide as the new WWTP Operators. Jeremy Currie transferred to the Water Department as a Water Technician and Joshua Blish was hired as a laborer in the Street and Cemetery Division. Dalton Lawrence was hired as a Truck Driver and Denis Menard joined the Transfer Station/Recycle Center Team. Congratulations to those who retired and were promoted and welcome to the new hires.

We made it until December 8, 2017 until we broke out the plows. This storm eased us into the season with just 4" of snow. The largest snowfall of 14" occurred March 7th. We had twenty three storm events with a total snowfall of over 90". Snow was removed from the downtown area seven times while most people slept. The department used 3123 tons of salt and 6630 cubic yards of winter sand.

In keeping with the Road Surface Management System (RSMS) developed for the Town of Springfield we were able to pave nearly 8 miles of roads. Several roads were also chip sealed per the RSMS to facilitate longer life of the road surface. These roads did not hold up as well as anticipated and the Chip Seal Contractor came back in the spring and cleaned up the remaining loose stones on the road and roadsides as well as the edges of residents lawns. We would like to thank all of the affected residents for their patience and understanding while we worked on a resolution to the issues this caused.

This year we purchased a new Roadside mower that allows us to mow behind guardrails, replaced a 2008 International large dump/plow truck, a 2005 One Ton Dump and a 2005 Pickup. We also purchased a cyclone leaf blower attachment to clean ditch lines. Through a Grant from the Agency of Natural Resources and the help of Southern Windsor County Regional Planning we were able to purchase a Camel Vacuum Truck to clean catch basins and sewer lines. The grant funded 80% of the purchase with 20% local funding.

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 following is a list of projects accomplished by the Highway Department:

- 2021 cubic yards of gravel were used to repair and maintain and grade the gravel roads
- Ditch lines and culverts were cleaned.
- Roadside mowing was done with the new town mower
- Several tons of brush was cut around all sorts of signs in and out of town, in the town owned parking lots, and those hard to reach steep banks.

- Eight large trees were removed by contractor throughout town and four large white pines were removed in Oakland Cemetery.
- With the help of State Grant Funding we replaced several culverts on Elm Street in North Springfield.
- New basins and drainage were put in on Union Street, Bellevue and Orchard Lane.
- Many manholes, catch basins, water valves were repaired or rebuilt prior to paving.

We again moved TONS of books for the Friends of the Springfield Library Annual Book Sale, moved the bathtubs out and some back in and moved a multitude of other bookcases and furniture. 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.

The South Street sidewalk project construction phase is scheduled to begin in the spring of 2019.

The final phase of the CSO project was completed in 2017. The work consisted of eliminating all the remaining combined Sewer Overflow areas except the old Bryant Grinder Building Roof Drains. As part of this project 3000' of water line was replaced along with the sewer line on Mineral Street.

Bailey, Holt and Valley Streets all had drainage improvements done that stop erosion and sediment from entering streams.

Upgrades were completed at aging Wastewater Pump Stations at the Plaza, Pearl Street and the Midway Pump Station on Route 106.

The above projects were all done with a combination of Federal, State and Local Funds.

The Department of Public Works Personnel respond 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.gov/office2.com
Email: pwwa@vermontel.net

SPRINGFIELD TRANSFER STATION AND RECYCLING CENTER

Looking back, the Recycle report from last year included information about a floundering market for recycled material. Those may have been ‘the good old days’. Prices have continued to fall. The worst being with the mixed paper. Currently its revenue fails to cover transportation and processing fees. That might be a bit of an understatement. True, but Springfield may be in good shape when compared with towns that opted for ‘Single’ or ‘Dual Stream’ programs. Although they may sound enticing, “Just toss it all in one box...” someone gets paid to sort it all back out. For example, last September area Material Recovery Facilities charged, on average, between \$55.00 and \$123.00 dollars per ton in addition to the transportation expenses. Granted, the cost of operating a transfer station is not insignificant. Many towns don’t provide the service at all, and some that did no longer do.

A benefit of our system of separation is that it helps mitigate the problem of contamination. With Single Stream,

people often toss in things that are not meant to go. Once mixed together one material degrades another. Much has been written about all this. Anything the public can do to help our attendants maintain quality is most appreciated. (Last Year’s Report had more information on this.) It is heartening to see more young parents teaching their kids how to recycle, showing the next generation one thing anyone can do to help sustain our environment. A word of thanks to them and the rest of our customers, as well as great appreciation to our volunteers over the years, and the best team of attendants in the history of recycling in the state and probably beyond

Dan Farrar

Recycle Coordinator

Website: www.springfieldvt.gov/office2.com

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 line dancing, 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.

In June of 2018 we welcomed a new Director Lori Johnson. Lori has been a lifelong resident of Springfield, and was warmly greeted by the members. Lori looks forward to many years here at the center continuing its success as we celebrated 55 years of going strong this Fall, with many more to come.

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 Sandi Tarbell, Runner-up Elizabeth Moulton and Honor Roll members Judy Bastille, Cindy Wooton, Mike Wooton and Denis Menard. 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.

The Senior Center has continued to grow and thrive as 2018 has progressed. Strength Training classes and Yoga classes continue to be a wonderful success on the monthly schedule. Yoga instructor Kathy Giurtino wrote a grant to the Elks Lodge BPOE #1560 here in Springfield and received \$1700, to buy yoga equipment such as chairs, mats, and weights. We’re

continuing to see our numbers increase at each class, which is a representation of how popular and useful the classes are to our community and the members that live here.

The Ceramics studio purchased a “new” to them Kiln for the classes that are offered on Monday and Tuesday mornings. This Kiln is more up to date and energy efficient. We have also re opened our “Welcome Shop”, so stop in today and check out the wonderful handmade items that are for sale by our members.

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. During the month of June, the Senior Center held a “Jump into June” Fundraising event. With help from many local businesses and community members, the Senior Center was able to raffle off tickets which corresponded with a prize being drawn every day for the month of June. Raising around \$700.

For the Senior Center, 2018 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 55th year. We look forward to what 2019 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

Facebook: Springfield Vermont Senior Center

Website: www.springfieldseniorcenter.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.

We currently have pending two labor grievances which concern our Police Department and which will be going to arbitration during the late spring or summer of 2019. Any determinations which come out of the arbitrations will be appropriate for public disclosure.

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 I site redevelopment.

The Selectboard has continued with its efforts to protect the public from harm which may come from unsafe buildings. The one property owner that has generated a fair amount of litigation is Donald Bishop regarding his Valley Street and Wall Street properties. In 2016 the Vermont Supreme Court confirmed the Selectboard's determination that the Wall Street property was an unsafe building and the Town had the right to demolish the building and place a lien on the property for those costs. In early 2017 that property was demolished and the Town has been required to file suit against the property owner to collect reimbursement for those costs. On March 14, 2018, the Court issued a Findings, Decision on the Merits, and Order awarding the Town a judgment in the amount of \$6,450.00 plus costs for disposing of the upstream building on Valley Street. We also are waiting for a court determination of Mr. Bishop's

appeal that the down stream building on Valley Street is also an unsafe building.

The Selectboard has continued to seek to enforce the Town Code in attempting to first give property owners ample time to clean up and make safe their properties, but then only as a last resort, for the Town to take action to demolish those buildings and seek reimbursement through the court system. Sadly, this process has required the Town to resort to the courts. The Selectboard does not take these actions lightly, and only proceeds ahead after the Town receives an opinion from a Vermont licensed structural engineer that a particular building is unsafe, and the property owner refuses to make the repairs necessary to make the property safe, as certified by a Vermont licensed structural engineer of the property owner's choosing.

If you review my previous annual updates, you will see that I have mentioned the continued unfinished business of the State conveying to the Town the surplus lands from the construction of the Correctional Facility. Those talks again stalled during 2017 and there really was no change during 2018. The Corrections Department continues to attempt to hold on to most of the usable land outside of the Correctional Facility as a buffer, and the Town wants to maximize the usable portion of such land that it receives for industrial development. The delays in receiving this land are not in any way the fault of the Selectboard or Manager. It falls squarely upon State government.

During 2018 the Town finally did receive a deed from the State for the armory, which is now owned by the Town of Springfield.

Lastly, the Selectboard has continued to try to address the issues of blight within the community. The Town is now armed with some additional ordinances concerning vacant buildings, and the Board has acted to utilize available funds to acquire the buildings which are unlikely to be restored or removed by private investors.

Respectfully submitted,

Stephen S. Ankuda, Esq.

SPRINGFIELD TOWN LIBRARY

The Springfield Town Library is a mirror of the community, reflecting its vibrancy, interests, and concerns. All are welcome here, and many visit daily in search of lifelong learning, a quiet place for reflection and the news, research into health and finance, or programs with neighbors. We are warm in the winter and cool in the summer; head to 43 Main Street and see for yourself.

The year ending June 30, 2018, began with community conversations in September and October, laying the groundwork for the Strategic Plan, 2018-2023. The next five years will bring a renewed focus on connection, lifelong learning and modernization as part of the Plan.

The Springfield Promise Community awarded a \$94,000 grant to the Library early in 2018 to construct a private Family Room and to renovate the Ro Ratti Children's Room with carpet, paint, movable shelving, and soft, comfortable furniture. The family room offers privacy for supervised family visitation, quiet conversations and interviews. The grant also purchased new museum passes, encouraging Springfield families to visit places like the Montshire Museum in Norwich, the Eric Carle Museum of Picture Book Art in Amherst, the Cheshire Children's Museum in Keene and the Wonderfeet Kid's Museum in Rutland. Other passes encourage visits to Vermont state parks, the Edgar May Health and Recreation Center, historic sites and more. In the year beginning July 1, 2018, the Promise Community Grant kicks off A Thousand Books before Kindergarten, an early reading initiative for children birth to five.

A second focus for the building this fiscal year: a major upgrade to the elevator serving the three-story library. Scheduling the upgrade minimized the number of weeks the elevator was out of service; library users and staff were happy to have a functioning lift again. The Library upgraded fire alarms to ADA standards including visual and aural notification. FOSTL, the Friends of the Springfield Town Library, made the community safer with an AED, Automated External Defibrillator and funded many programs for all ages.

The Library continues to offer technology and tech help, from support for Kindle and tablet access to eBooks and eAudio, to one on one support for smartphones. A surprising number of area residents come to the Library to use the Wi-Fi, computers and printers, with 5,606 sessions at public computers this year. We continue to update this technology, which serves many visitors, independent small businesses and learners who come for online courses in Excel, grant writing, languages and cake decorating, among others. The online Springfield Reporter and Rutland Herald at www.springfieldtownlibrary.org get steady use.

3140 residents have library cards. We worked to grow that number in FY18, focusing on the Union Street School and a National Library Week initiative with fine forgiveness for food donations to the Family Center. The trustees voted to discontinue the collection agency, while confirming the Library's commitment to notifying cardholders of overdue and lost books. Every Springfield student, teacher and town employee is offered a free library card.

Besides borrowing books and other materials, library users attend programs. The summer reading program included serving lunch on 34 days to 287 youth, the busiest lunch site in Springfield. 74 separate summer programs served 932 children and adults. 1205 adults attended 156 programs through the year, including the weekly Yarning for a Cause, a reading challenge book group, writing groups, and many single interest presentations on health, music, art, and reading. One of the best-attended events, not included in the statistics above, is the free federal and state tax preparation offered by trained AARP volunteers during February, March and April.

Amy Howlett, *Library Director*

Phone 802-885-3108

Email: springfieldlibrary@hotmail.com

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 2017-2018 included just the Annual Town Meeting held on March 6, 2018.

During Fiscal Year 2017-2018 the Board of Abatement heard five requests from property owners. The Board of Tax Appeals did not hear any appeals, however, it did prepare for the anticipated property tax appeal hearings, which were expected to follow after the finalization of the town wide re-appraisal, by participating in a tax appeal training seminar conducted by Vermont League of Cities and Towns on May 17, 2018 at Town Hall.

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 was reviewed and reinstated by the selectboard. At that time the committee reorganized by electing a chair and vice-chair instead of two co-coordinators. Its members are Char Osterlund, chair; David Yesman, vice-chair; Peter MacGillivray, selectboard member; Steve Osterlund, Michael Knoras, 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 directed its seed money to the police department. This enabled Chief Johnston to get a \$3,540 rebate from Efficiency Vermont on an LED lighting upgrade with estimated savings projected to be \$216 a month.

With technical assistance from the regional planning commission, the committee completed writing a new energy plan that, once approved, will earn the town “substantial deference” from the Public Utility Commission.

The energy committee partnered with Vital Communities on a Weatherization project. This collaboration led to 6 homes in the Springfield area being insulated. Feedback from participants indicated they were pleased with the results and received generous rebates from Efficiency Vermont. The committee also helped Efficiency Vermont with its “Springfield Saves Energy Initiative” and co-sponsored a Button Up workshop with them. Committee members attended the Annual Energy Committee Roundtable sponsored by Vital Communities

Char Osterlund, *Chair*
Phone: 802-885-5115
Email: charmof@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. 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 with one vacancy to fill. We are looking for interested people to join our commission for the 2019 season.

The sale of new lots was slightly lower this past year in both Oakland and Pine Grove Cemeteries. 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, *Chairman*
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 FY18, the dues from member towns contributed about 3% of the SWCRPC's annual budget of \$1,047,373. 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 FY18, the SWCRPC has provided a significant amount of services to the Town of Springfield including:

- Grant writing efforts for Brownfields Assessment funding resulting in an award of \$250,000.
- Provided funding and project management assistance through the regional brownfields program for clean-up of Woolson Block, Jones Center, Artisan Surfaces, 100 River Street, and Bryant Grinder and for the assessment of Park Street School and 16-20 Park Street sites.
- Managed Brownfields funding for Jones and Lamson asbestos mitigation and corrective action planning. Preparation of an Environmental Review in anticipation of a community development grant application for demolition.
- Provided technical assistance to the Planning Commission with preparing zoning bylaws amendments.

- Assisted downtown revitalization efforts through grant writing efforts and providing other technical assistance.
- Assisted the Town of Springfield to secure or seek funding for:
 - Purchasing a vacuum truck.
 - Completing designs for the Lincoln Street stormwater mitigation project.
 - Making stormwater improvements at the Transfer Station.
 - Developing a stormwater master plan.
 - Removal of the Valley Street Dam.
- Assisted the Energy Committee to prepare an "enhanced energy plan" in order to have greater influence in the Public Utility Commission decision making process.
- Assisted the Town with an update to the Local Hazard Mitigation Plan (LHMP) and provided LEOP assistance.
- Promoted Capitol for a Day event.
- Assisted with landslide event coordination, funding research, and homeowner communication.
- Continued assistance and coordination of regional shelter discussions and efforts.

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

September of 2018 marks the one year anniversary of this committee. The committee was created to provide information and recommendations to the Select Board and Planning Commission as to the development and improvements to the items listed in our title.

Since inception we have created a rough draft of the existing and potential trails including the Toonerville Trail and braches connecting Greenways for additional opportunities. There is currently a connector trail, through private land, from Hartness Park to Muckcross State Park that is in final development. We have discussed and are researching Rural economic opportunities. We are developing creative ideas to improve our existing Byways. Another goal for the following year will be to find solutions for trail maintenance and develop a plan for monitoring and preventing trail abuse and illegal activities.

An additional task the GTBRE Committee is working on is researching grant opportunities and possibly appointing within, a qualified grant writer. The committee continues to explore forgotten studies and shelved projects.

For the balance of 2018 and into 2019 we look forward to working with the Neighborhood Associations, offering ideas for the Downtown Streetscape plan, finding solutions in cooperation with the basin plan, buffer zones, invasive species and the tree inventory along with rural economic development ideas.

We strongly encourage public input and involvement. We meet the fourth Tuesday of every month except December.

George McNaughton - Chair
Randy Gray - Vice Chair
Charles Gregory - Secretary
Bettina McCrady - Member
Hallie Whitcomb - Member

Randy Gray, *Vice 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 Forrest Randall; Tom Yennerell is the alternate; Bob Forguites serves as the Board's treasurer.

Two hundred and twenty-eight District residents attended the household hazardous waste (HHW) collection in September 2017 and one hundred and eighty-three people attended the May 2018 collection at the Springfield Transfer Station.

The District hosted four backyard composting workshops in Spring 2018 and we plan to continue that schedule in 2019. Attendees were able to purchase a composter for the greatly discounted price of \$35.00 (additional units were \$50). These prices will be offered again. Composters make great presents – call the office to arrange a purchase – 674-9235 – only \$50!

The District's website, www.vtsolidwastedistrict.org, was mobile-optimized during 2018 because more people now access the internet via their cellphones.



Vermont was recognized as recycling more batteries per capita than any other state in the U. S. Vermont's law (Act 139) was the first in the U.S. requiring producers to finance a collection and recycling program for AA, AAA, C, D, and 9v batteries. Button, coin cell, and rechargeable batteries, are also accepted. Batteries are

“special recycling” and do NOT go in with other recycling. Bring them to the Springfield Transfer Station.

The Springfield Transfer Station serves as the collection site for working but unwanted sewing machines to ship overseas with the Sewing Peace program (www.p4p.org). This year 36 machines were cleaned, tested, and shipped with sewing notions to the non-profit, Aid the Needy, in Kenya.



We visited a number of businesses in Springfield during the winter of 2018 to provide them with information about Act 148 Universal Recycling's requirements to divert recycling and food scraps from the landfill.

The HHW events in 2019 will be held on Saturdays, May 11 and September 14 from 9:00 a.m. until 1:00 p.m. at the Springfield Transfer Station. We will have additional collections on May 18 at the Ludlow Transfer Station and on September 21 at the Weathersfield Transfer Station; Springfield residents are welcome to attend any and all of these collections.



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.

SRDC, working with the Southern Windsor County Incubator (SWCI) and Matt Dunne/Center on Rural Innovation (CORI), is proceeding with a multi-faceted project intended to create a tech ecosystem in Springfield. This includes a Computer Science Initiative with the Springfield School District, the creation of an Entrepreneurship Center as well as a remote work component. SRDC is continuing its due diligence on the potential purchase, and redevelopment, of the former Park Street School.

We are continuing to move forward with environmental cleanup and eventual redevelopment of our properties on Clinton Street. SRDC closed out an EPA grant this year, which completes environmental work in the south end of the building. We also are in the process of finishing roof repairs and installing a new interior wall to create a self-contained area.

SRDC worked with our area legislators on revising an existing statute to clarify the relationship of a Corrective Action Plan (CAP) with Act 250. After this was approved by the Legislature, and signed by the Governor, we have revised the CAP for J & L Plant 1 to incorporate the extension of the Toonerville Trail and the demolition of most of the existing building.

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 is 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 and helped to facilitate a pilot program, “Strengthening Working Families Initiative”, which provided direct training as well as support services.

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. We worked closely with the Chamber and SOM on a series of promotional videos to market our community as a place to live and work. The Vermont Department of Tourism & Marketing provided assistance with digital placement to specifically targeted markets.

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 (and beyond). We offer many more things than just a place to bring an unwanted pet or adopt a new one.

We offer community service opportunities for nonviolent offenders, and also for school children. We have monthly low cost spay/neuter clinics where vaccinations are also offered. We have a “spay the mom” program where we take your female cat or dog and their babies, keep them until they’re done nursing, then spay and vaccinate the mom and return her to you free of charge! The babies are kept until they’re old enough to be neutered, and then we find forever loving homes for them. We have lots of volunteer opportunities as well – walking a dog, socializing a cat, fostering an animal, helping out at a fundraiser, doing garden work... the list of ways to help the homeless pets is endless!

We have innovative foster programs – you can foster a momma cat while she nurses her kittens, you can foster a hard to adopt dog and housetrain it, you can take a lonely pet for a weekend, and you can take a dog for a run, or out for ice cream through our Rent a Rover program!

Our No Place Like Home program helps people keep the pets they love rather than surrender them to us. We offer an onsite dog trainer who offers free behavioral assistance and training (a one hour session), a no interest loan for basic vet care, and a pet food pantry filled with dog, cat, puppy and kitten food and also kitty litter.

People often say they feel bad for the animals in shelters. Well, not this shelter! For our cats we have four community rooms with walkways around the ceilings for scaredy cats to hide, tall cat trees to climb and scratch, lots and lots of toys and comfy beds and everyone gets a treat of catnip occasionally!

Our dogs have sun tubes for natural light, aroma therapy and music therapy! We have a trainer on staff, and a behaviorist who volunteers with us. We have volunteer dog walkers, and

even volunteers who come in to just sit quietly and read to the dogs for stress reduction. We know the shelter can be a scary place, so we make sure to have plenty of brain toys to keep dogs minds occupied, and three large play yards where they can romp with other dogs and play off leash.

This year we took in a total of 430 animals including cats, dogs, rabbits, a bird, and ferrets. This included 56 stray dogs and puppies, and 113 stray cats and kittens, and 4 stray ferrets and rabbits! Of the 56 stray dogs, 46 went back to their owners who called here looking for them, or saw their picture on our Facebook page. Of the 113 stray cats and kittens, only 10 went back to their home! It seems owners of cats and kittens just never call the shelter to see if they’re here, and the strays who come in are rarely microchipped.

We transferred in a total of 94 animals, mostly dogs and puppies, but even some cats and kittens when our numbers were very low. We hope that people looking for a puppy will stop going to the local back yard breeders and puppy mills and come adopt instead!

And speaking of adoption – 325 animals were adopted in to new homes this year! Sadly we did have to euthanize 26 animals for life threatening illness that could not be treated, or behavioral issues that made them a serious danger to others or themselves. This still left us with a “save rate” of 94% which is significantly higher than the national average of 85%.

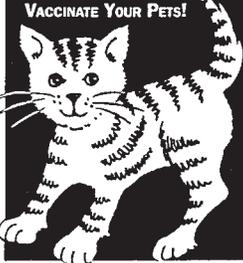
We appreciate the opportunity to service the people and animals of Springfield, and invite anyone to come visit us during open hours and see what we have to offer!

Anne Eddy, *Executive Director*
401 Skitchewaog Trail
Phone: 802-885-3997
Fax: 802-885-1346

Email: spfldhumane@vermontel.net
Website: www.spfldhumane.org

RABIES ALERT

Rabies is a disease that can kill animals and people.



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

VERMONT LEAGUE OF CITIES AND TOWNS

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization, owned by its member municipalities and directed by a 13-member Board of Directors that is elected by the membership and comprising municipal officials from across the state.

VLCT's mission is to serve and strengthen Vermont local government. It is the only statewide organization devoted solely to delivering a wide range of services to local officials who serve municipalities of varying populations and geographic regions but face similar requirements with disparate resources. All 246 Vermont cities and towns are members of VLCT, as are 139 other municipal entities, including villages, solid waste districts, regional planning commissions, and fire districts.

Local governments in Vermont provide essential services to residents and visitors alike. From managing budgets, conducting elections, assessing property and maintaining roads to providing public safety services, recreational programs, water and sewer infrastructure, street lighting, and libraries, the work carried out by appointed and elected officials and community volunteers is both critical and challenging. The demands on local government are complex and require resources that are not always available in every city, town or village in the state.

VLCT provides legal, consulting, and education services to its members, offering important advice and responses to direct inquiries, as well as training programs on specific topics of concern to officials as they carry out the duties required by statute or directed by town meeting voters. We represent cities and towns before the state legislature and state agencies, ensuring that municipal voices are heard collectively and their needs are met. VLCT also advocates at the federal level, primarily through its partner, the National League of Cities, and directly with Vermont's Congressional delegation.

VLCT offers opportunities to purchase risk management products and services that directly meet the specific and

specialized needs of local government through the VLCT Employee Resource and Benefit (VERB) Trust and the VLCT Property and Casualty Intermunicipal Fund (PACIF).

During the 2018 calendar year, VLCT News converted to a magazine style publication from its newsletter format, with the intent to provide more content and diverse information in each edition.

VLCT also finalized the details of moving its digital data to the "cloud," thereby increasing operational efficiency and enhancing cybersecurity and redundant protection of information. This move also reduced the need to acquire, maintain, and replace costly capital equipment. Improvements to the website are ongoing, and in concert with this effort is the research into a new customer relations management system, designed to help VLCT provide important information to members, but also to simplify ways that members provide information to VLCT that is shared among all municipalities.

VLCT conducted a series of Listening Sessions in 12 communities around the state to hear directly from local officials about services received from VLCT and whether any changes are needed, including whether new services should be initiated or outdated ones eliminated. Further discussions will be held with the Board of Directors. Members will be kept apprised of progress in setting future goals and priorities.

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 continued progress being made 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, including its audited financial statements, visit the VLCT website at www.vlct.org.

SPRINGFIELD AIRPORT COMMISSION

This past year started off on a high note in July 2017 with the 90th anniversary of the landing of Charles Lindbergh. We were again honored to have Reeve Lindbergh with us (daughter of Charles Lindbergh) to speak, receive a glider ride and cut the cake to cap the day. We also honored three individuals who attended the event in 1927. They were Marion Harlow, Robert Beardsley, and Don Whitney and all were available to answer questions.

We found out earlier in the year that Guy Rouelle, who had been director of aviation for the VT Transportation Agency was leaving and AOT had no real plans to replace him. He had brought in sizeable amounts of money for airport improvement and had put several of the ten airports the State manages to the black financially. He is much missed.

The State is working on plans for mandated runway safety areas and tree clearing of the approaches which will require easements from around 15 landowners. This will take several months and will allow better and safer aircraft approaches to the airport. One problem may be that Aviation and Rail have been merged for planning purposes and the budget for aviation was cut back very early.

Discussions were held with the Springfield Fire Dept. regarding access to the airport and the need for an emergency notification plan. We will have signs made and posted in the terminal building and in the maintenance hangar.

We began planning in December for three fly-ins and open houses for the public and the aviation community. April will be an educational program, summer and fall were still "up in the air."

December and January were difficult months for the airport with lots of snow and a few problems with snow removal equipment. The local person was very diligent and handled all issues in a very expedient manner.

Plans were being made for a new private hangar to be built on the east side of the airport which would accommodate four aircraft. As that went thru the permitting process it became apparent that there were several problems and little help was coming from the State. In the end, the owner was overwhelmed with these problems and decided to abandon his plans. This was a loss for the State in leasing the property and for the Town of Springfield in the loss of tax dollars.

In March we learned that Walter Martone was appointed as selectboard liaison to the airport commission. He has a background previously involving airport issues and will be a welcome asset.

April 28th was our first fly-in day and was highlighted by an FAA speaker who gave an excellent program on Air Traffic Control and how to work with them. It was well received by around 30 people but the weather was bad so no one flew in.

We did learn that the legislature has passed a bill to have the Agency of Commerce and Community Development take over the economic development of all the airports as they are better suited to do this. AOT is not set up for this and it will have to be a joint project which should make it work.

The final disappointment of the year was that the Aviation Career Education program would have to be cancelled because of a health problem with the organizer. We requested help from the State but were informed that they could not offer either financial help or manpower.

The good news is that the operation of the maintenance shop is going well and bringing in a goodly number of airplanes for service and annual inspections. We hope to see this continue as it has been a great asset for the 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 73,000 individual visits over the course of 2018. The EdgarMay continues to expand its program offerings including Stand Up Paddle Board Programs for pools (BOGA), monthly Kid's Night Out, and Family Yoga.

During our 2018 fiscal year, 376 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 2018 equaled \$42,788. 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 2017:

The EdgarMay launched a new initiative called Healthy Living in February 2018. In collaboration with Springfield Medical Care Systems Lifestyle Medicine Program, Healthy Living provides services for those needing more than just exercise support and guidance. The Healthy Living Department focuses on support services for diet, nutrition, stress management, sleep and other healthy habits. There is a free community wellness support group that meets every Tuesday at the Springfield Health Center at 5:30 p.m.

With the help of a Promise Community Grant the EdgarMay established two opportunities for Springfield Families and residents to swim for free. On Tuesday from 5:00-7:00 pm and Saturday from 2:00-4:00 p.m. Springfield residents are invited to swim for free. We anticipate this program continuing in 2019.

On November 22rd the EdgarMay offered its fifth annual Thanksgiving Day 5k. The event was an enormous success with more than 100 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.

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 2017, 92 First Fins Gift Certificates were given to Elm Hill 1st graders.

The EdgarMay began investigating a 6,000 square foot addition to its building that would enable the organization to expand its program offerings to include rock climbing, two large multipurpose rooms, and a wellness room in addition to a large meeting space and lobby. The cost of this project is estimated to be between \$1.5-2.0 million with fundraising beginning in 2019.

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

The EdgarMay Health & Recreation Center Foundation, Inc. Profit & Loss Budget Performance September 2018

	<u>Oct '17 - Sep '18</u>
Ordinary Income/Expense	
Income	
1020 · Contributions - Annual Campaign	18,083.06
1090 · Grants	99,137.23
1300 · Membership Income	355,760.92
1380 · Day Pass Sales	31,336.28
1390 · Corporate Memberships	3,975.00
1400 · Rental Fees	43,087.47
1405 · Regional Income	5,151.40
1410 · Retail Sales Income	2,518.59
1420 · Youth & Family Programs	6,836.50
1440 · Gift Certificate	1,111.50
1500 · Aquatics Program/Class Income	37,053.10
1600 · Fitness Program/Class Income	57,375.97
1607 · Special Events	16,428.90
1610 · Corporate Fitness	0.00
1700 · Nutrition & Wellness Income	3,323.50
1990 · Interest Income	588.65
Total Income	681,768.07
Gross Profit	681,768.07
Expense	
2000 · Advertising	7,815.85
2010 · Bad Debt Expense	4,764.75
2015 · New Bad Debt expense	301.00
2020 · Bank Service Charges	332.51
2030 · Depreciation Expense	43,018.53
2050 · Dues and Subscriptions	3,018.04
2060 · Equipment	10,884.06
2080 · Grant Expense	25,571.80
2085 · Fundraising Expenses	5,413.81
2090 · Insurance	49,031.16
2110 · Interest Expense	41.73
2130 · Maintenance	21,604.86
2140 · Membership Expense	20,676.35
2150 · Miscellaneous	512.27
2160 · Late fees and finance charges	4.84
2170 · Payroll Expenses	432,334.74
2200 · Payroll Taxes	38,577.49
2208 · Simple IRA	2,417.40
2210 · Postage and Delivery	1,409.20
2220 · Printing and Reproduction	4,150.08
2230 · Professional Development	10,624.49
2240 · Professional Fees	10,656.71
2260 · Program Expense	20,053.64
2270 · Promotion Expense	0.00
2280 · Equipment Rental	-123.50
2290 · Repairs	620.97
2310 · Retail Sales Expense	1,441.85
2330 · Supplies	38,280.50
2370 · Travel	1,496.11
2380 · Utilities	130,994.19
2510 · Rent	12,000.00
2511 · SMCS Services and Wages	12,000.00
66900 · Reconciliation Discrepancies	-237.37
8515 · Other Expense - SMCS Wages	0.00
Total Expense	909,688.06
Net Ordinary Income	-227,919.99
Other Income/Expense	
Other Income	
1074 · Endowment	86,251.00
Total Other Income	86,251.00
Net Other Income	86,251.00
Net Income	-141,668.99

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 95.85%. The current waiting list shows 53 applicants. We completed two capital projects. The first was the addition of new stoves. The second was adding a key fob entry system to both buildings. Finally, 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 Authority also manages 61 Section 8 vouchers. Due to HUD funding cuts, we were only able to use 50 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 53 families on the waiting list. The waiting period for local residents is about 36 months.

The Maples, the Rural Development project on South Street, shows 27 people on the waiting list. This past year saw an occupancy rate of 95.15 %. Also, during the past year, we continued the process of vinyl floor and carpet replacement in the units. We also finished with the repainting the exterior of the building and added a key fob entry system. Our future plans include continued vinyl and carpet replacement and possible shingling of the roof. Tracy Johnson was honored this year as Rural Developments maintenance person of the year! Congratulations Tracy!!!!

The Mountain View Apartments has been owned by the SHA since 2007. This development had an occupancy rate of 98.24% this past year and a waiting list of 43 families. In June,



Tracy Johnson accepting award as RD's Maintenance Person of the Year.

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 the addition of a lawn tractor and our continued replacement of floor coverings and appliances.

Westview Terrace Apartments were purchased by the Springfield Housing Unlimited organization in January of 2012. The property had an occupancy rate of 96.29% this past year. Currently, there are 23 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 and re-roofing of the storage sheds.

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 86.13% occupied. Currently, there are 2 people on the waiting list.

The Woolson Block in the photo below is being co-developed with Housing Vermont. The current plan will be to re-open this building in the Spring 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 Area Development Corporation and 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.

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

Peter Andrews
Chairman

Richard McInerney
Vice-Chairman

Daniel Harrington
Carol Cole
Walter Jabs, Jr.

SPRINGFIELD RESTORATIVE JUSTICE CENTER

At the Springfield Restorative Justice Center, we see Restorative Justice as a continuation of what it means to be a community, an inclusive way of thinking about crime and conflict. We see crime as harm to individuals and communities, rather than simply a violation of abstract laws against the state.

In Restorative Justice those most directly affected by crime - victims, community members and offenders - are encouraged to play an active role in the Justice process. Rather than just a focus on offender punishment, we also focus on restoration of the emotional and material losses resulting from crime.

We have been very active working on juvenile cases as well as others. Moving forward we are happy to include community members support, helping to change patterns of behavior so individuals can avoid repeating mistakes of the past. Supportive re-entry after incarceration is a big part of this process.

Our transitional housing program ended in June of this year. Also, we are revamping our Bicycle Recycle Program. If you have any questions, please feel free to reach out to us!

The Justice Center would like to thank all of our volunteers for the work that they put in to the Justice Center. Without you all, this would not be possible.

We moved. We are now located at: 56 Main Street, Suite 212. Stop by and check out our new space. We also have new staff. Frank Nobile is our new Executive Director.

Frank Nobile
Executive Director

Email: springfieldrjc@vermontel.net

Phone: 802-885-8707

Website: <http://springfieldrjc.org>

SPRINGFIELD ON THE MOVE

Your downtown revitalization group has literally been on the move! After having Stephen Plunkard retire in June and I was hired it was decided to move from the current office on Valley Street to the more centrally located office on the ground level of Town Hall. Soon, we will be sharing the new space with Planning/Zoning and Listers/Assessment in what most of you may know as the old Restorative Justice Center (or you might know it as the old police station).

We have been having a greater online presence which many Springfield residents have been interacting with. It has been nice to be able to work with others in the community to get this going, from the River Valley Tech Center helping re-vamp our website to talking with local youths who have been willing to share what media platforms they prefer to get their info from. Not only have we been active with Facebook, Instagram, Snapchat, and Twitter but we have also been utilizing our local Springfield Reporter to get info out to as many Springfielders as possible.

Springfield On The Move has accomplished several projects throughout this past year, most of which are on the subtle side. In working with the Springfield Garden Club, we again were able to, along with several business' help, plant and maintain beautiful flowers and greenery in your downtown. We also continue to help Public Works maintain the Comtu Park, the Springfield Cinema Courtyard, and other small green spaces throughout the downtown area. The Bench Project which has been on-going for about 2 years is finally coming to fruition and many of you have complimented on how pretty and unique the benches that have already been placed are. We will be getting the remaining benches to their new homes as soon as we can.

SOM is working with the Town of Springfield, Springfield Regional Development Corporation, Springfield School District, Southern Windsor County Regional Planning Commission, and the Springfield Regional Chamber of Commerce to try and increase pedestrian and vehicle access to our downtown area. We are helping with small infrastructure projects as well as looking to better utilize the parking that we already have including increasing our wayfinding (pedestrian

and vehicle) signage. Some of you may have noticed the curb bump out simulation project we set up the end of June (with the help of the town, Local Motion, and Gurney Brothers) in the downtown area near Valley Street. This simulation ended up giving feedback to the project designers so that certain aspects of the construction project could be modified before construction takes place saving the town money.

Besides working with the aforementioned groups we have also been teaming up with the Springfield Housing Authority to get some life into the Woolson Block Building before construction begins during the Spring of 2019. We have lighted displays in the windows that have been created by local groups and those will continue until approximately March 2019 when the building will have to be prepared for construction. Overall, at least 13 local groups will have had the opportunity to promote their activities through their window displays.

We held our second Upcycle Springfield Auction on October 13th which many locals came out to support and they left with some really beautiful purchases. Next year, we are looking to change things up a bit and have our fund-raiser for downtown projects get a face lift. You'll have to stay tuned to what we are planning!

Next up for us will be the combined effort Holiday Program set for December 7, 2018 that we help promote and participate in with SRCOC.

Thanks to all of you who continue to support our downtown revitalization efforts through the donations of time, money, and positive outlook on our beautiful town. Every person's efforts DO matter. Even though at times the change we are seeking seems to be so slow the hard work of so many people IS starting to show and it IS paying off. Please keep the positive vibes going through this next year, Springfield!

Jessica Martin, Executive Director

96-A Main Street

Phone: 802-885-1527

Email: springfieldonthemove@gmail.com

Website: www.springfieldonthemove.net

**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 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

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

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, 2017 and June 30, 2018 VNH made 10,755 homecare visits to 448 Springfield residents. This included approximately \$350,784 in unreimbursed care to Springfield residents.

- **Home Health Care:** 6,533 home visits to 319 residents with short-term medical or physical needs.
- **Long-Term Care:** 2,267 home visits to 65 residents with chronic medical problems who need extended care in the home to avoid admission to a nursing home.
- **Hospice Services:** 1,611 home visits to 38 residents who were in the final stages of their lives.
- **Skilled Pediatric Care:** 344 home visits to 26 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, cholesterol testing, 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: www.vnhcare.org

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 and all of the Medicaid programs and Ladies First. From 7/1/17 to 6/30/18 **we served 598 Springfield residents and provided 683 insurance enrollment assists to these residents; 39 pharmacy vouchers; 257 Charity Care applications, 62 Social Service enrollments. 91% of the Springfield Residents we worked with either became, or remained, comprehensively insured.** Our clinic provided over \$49,000 in free medications and, \$11,350 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
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 provides program participants with up to two years of at home case management to address any issues that led to the initial 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. For the Fiscal Year 2018 ending June 30th, 2018 SSHP served 24 households with 14 children in our 5 apartments. Over the year we had 16 households' transition to permanent housing with 3 still housed in our apartments at the end of the year. Throughout the year there were 15 households waiting for permanent housing.

SSHP also administers a Housing Opportunity Grant (HOP) that provides financial assistance for 1st months rent, security deposit, or back rent. The focus of the HOP program is preventing homelessness and a case manager assists people who are literally homeless to move into either transitional or permanent housing and then provides ongoing support.

Lee Trapeni, *Executive Director*
58 Main Street, Suite 2
Phone: 802-885-3034
Fax: 802-885-3035
Email: ltrapeni@sshpv.org

SPRINGFIELD FAMILY CENTER

The Springfield Family Center provides essential services to our neighbors struggling with the effects of financial insecurity. The Family Center has been helping people since 1971. With your support we are able to provide a nutritious daily meal, food shelf, and connection to other resources. We are a year round day shelter with shower, laundry, computer, and phone access. During the Winter we partner with the Springfield Warming Shelter to provide a safe place for their guests during the day. This helps alleviate the pressure local businesses experience when homeless customers don't have a place to go and stay too long.

Last year town funds helped us to serve 6,185 meals as well as to provide food from the food shelf 2 times a month for 2,568 families (4,585 individuals). 183 new families accessed our services over the course of the past year. We have already served over 40 new families in the first 3 months of the current fiscal year.

The Family Center recognizes the increasing need to provide more services, and with your support hope to promote resilience and sustainability to move away from financial distress. We are fortunate to live in a community that supports the work we do. We cannot do it alone. Without the support we could not keep up with the demand on our services.

Mike Wiese, *Executive Director*
365 Summer Street
Phone: 802-885-3646
Email: mike_sfc@vermontel.net
Website: www.springfieldfamilycenter.com

MEALS & WHEELS OF GREATER SPRINGFIELD, INC.

Meals & Wheels of Greater Springfield, Inc. has been serving meals to the elderly and disabled since 2000. The program serves the communities of Springfield, Chester, Andover, Baltimore, and Weathersfield. A hot meal is provided Monday through Friday to qualifying individuals and breakfast and weekend frozen meals to those with the greatest need. During the past fiscal year, October 1, 2017 – September 30, 2018, Meals & Wheels served over 36,000 meals to those in need in the community.

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

All this work is done with the help of 2 employees and many volunteers. Volunteers are a critical part of our program so we are fortunate to have over 60! As important as volunteers are to our program, volunteering for Meals on Wheels provides an opportunity to be part of a vital service and to connect with others in the community. This is why our volunteers are so happy. Volunteering for Meals on Wheels just feels good.

Sue Levine, *Program Manger*
139 Main Street
Phone: 802-885-5879
Email: mowspringfield@gmail.com

WINDSOR COUNTY PARTNERS

Windsor County Partners is in its 5th decade of building healthier communities through youth mentoring. Our community-based PALS (Partner Always Lend Support) program extends across the county. 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 program report that having a mentor has made a difference in their life.

WCP creates partnerships where mentors are matched with a child. Matches are made up with children 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 or longer.

In FY 2018, WCP served and supported 24 community-based mentorships, including two (2) in Springfield. We also served three (3) Springfield students through our Let's Do Lunch school-based program. Collectively, these mentors volunteered over 1900 hours. Our mentees were distributed among 19 Windsor County public schools and 10 local towns. Our surveys demonstrate the positive affects 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.

WCP has invested in three part-time regional outreach coordinators who will better serve the towns in their region, increase the number of mentors recruited and the number of mentor matches. We welcome Pat Daddona, who is the regional coordinator for Springfield.

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

Robert Coates, *Executive Director*

COMMUNITY BAND

The Springfield Community Band was under the direction of Nick Pelton for its 73rd season. This was Nicks eighth 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@springfieldcommunity-band.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.

GMRSVP Volunteers (24) live in Springfield and additional nonresident volunteers serve in Springfield at Meals on Wheels and the Community Meal site, Springfield Hospital and Adult Day, Elm Hill School, Springfield Santa Claus Club, and Springfield Humane Society. We also Partner with Meals on Wheels and the Senior Center for meaningful Veteran's Day Lunch that is free for all local Veterans. We also host Volunteer Appreciation events and attend the Senior of the Year luncheon.

Our motto is Do Good, Feel Good. There are many benefits to volunteering, not only for the volunteer, but for the community as well.

Please contact Corey Mitchell in our Windsor office at (802) 674-4547 with questions or speak to me directly in the Bennington Office at (802) 772-7875. Thank-you for your continued support.

Cathy Aliberti, *Director*
Email: CAliberti@svcoa.net
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 \$2,505,430. We provided 157,464 bus, van, taxi, and volunteer rides. Our buses and vans traveled 638,836 miles over 31,255 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 operate van and volunteer services for the elderly and disabled which last year provided 7,206 rides at a cost of \$240,929. We also provided 26,357 rides at a cost of \$224,411. 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.

Thank you!

Rebecca Gagnon, *General Manager*
Phone 802- 460-7433, ext. 201
Email: rgagnon@crtransit.org
Website: www.crtransit.org

SENIOR SOLUTIONS (COUNCIL ON AGING FOR SOUTHEASTERN VERMONT)

Senior Solutions — Council on Aging for Southeastern Vermont — has served the residents of Springfield and the Southeastern Vermont region since 1973. Our main office is located at 38 Pleasant Street in the lower level of the Nolin-Murray Center building. 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 or assets. 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 that meet their needs and provide short-term relief (respite) for those who are caring for family members.

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 these included grants from the Christopher Reeve Foundation to serve people with paralysis, from Efficiency Vermont to conduct home energy visits and help older adults save money on their electric bills and from the Holt Ames Fund to increase our outreach to vulnerable elders. Clients are given the opportunity to make a voluntary contribution to help support the services they receive. We also receive donations from the public and have established a planned giving program.

We strive to develop new programs to meet evolving interests and needs. This past year we trained instructors in Tai Chi for falls prevention and started a new program, aquatics for people with arthritis. We provide financial support to volunteers interested in starting new evidence-based wellness programs.

Senior Solutions' New Projects to the older adult Springfield community during FY 2018 include:

- Brought Legislative Budget Team to Springfield
- Hosted the Governor's visit to our office
- Joined the Chamber of Commerce
- Presented information via SAPA programs
- Met with the new senior center director
- 3SquaresVT & Farmers Market Cash Crop
- Medicare Boot Camp workshops
- Presented benefits and projects to Rotary
- Informational articles for Springfield Reformer
- Expanding the Friendly Visitor Program
- Free Aquatics Program in Windsor County
- Nutrition counseling with MOW dietician
- Tai Chi Teacher Training
- Attend Legislative Caucus on Elder Issues
- Using DOJ grant to educate first responders and others about recognizing and preventing abuse in later life in our Windsor County Pilot Program.

This is a summary of services provided to Springfield residents in the last year (9-1-17 through 8-30-18).

Information and Assistance: 777 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 for the future, 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: 333 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 127 elder residents with in-home case management or other home based services for 1124 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: 92 Springfield seniors received 17,648 meals at home and many received congregate meals on Union Street through Springfield Meals on Wheels. 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 funds given by the Town to 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. 6 Springfield residents received grants.

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*

Phone: 802-885-2655

Fax: 802-885-2665

Toll Free: 866-673-8376

Senior Helpline: 800-642-5119

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, Emergency Services/Crisis Intervention (fuel / utility, housing and food assistance), Micro-Business Development, SaVermont (asset building & financial literacy), Ready-for Work (workforce development), Volunteer Income Tax Assistance (VITA), VT Health Connect Navigation, Homelessness Prevention, and Thrift Stores.

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

Weatherization: 22 homes (36 people) were weatherized at a cost of \$161,512

Emergency Heating System Replacements: 8 homes (12 people) received repairs or replacements at a cost of \$23,928

Emergency Home Repair: 2 homes (5 people) received services to address health and safety risks, repair structural problems, and reduce energy waste, valued at \$4,279

Head Start: 43 families (169 people) received comprehensive early education and family support services with a total value of \$508,418

Micro-Business Development: 26 households (36 people) received counseling, technical assistance and support to start, sustain or expand a small business, valued at \$40,293

Ready-for-Work: 5 households (17 people) received job readiness education & support valued at \$1,136

Tax Preparation: 17 households (33 people) received tax credits, refunds and services totaling \$60,527

VT Health Connect: 3 households (6 people) received assistance to enroll in the Vermont Health Exchange, valued at \$997

Emergency Services / Crisis Resolution: 154 households (341 people) received 648 services valued at \$7,846, (including financial counseling, nutrition education, referral to and assistance with accessing needed services)

Fuel/Utility Assistance: 122 households (286 people) received 205 assists valued at \$108,016

Housing Assistance: 19 households (49 people) received 18 assists valued at \$27,633

Thrift Store Vouchers: 70 households (162 people) received goods & services valued at \$7,310

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

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

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 women 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 women 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 our county and the isolation inherent in many abusive relationships, we are committed to meeting with women wherever we may do so safely. Sometimes this means assisting her to get to us and other times it means us going to her, somewhere safe in her community. We also devote resources to serving the Springfield community directly, including a dedicated hotline with a local number for the area.

During the fiscal year July 1, 2017 through June 30, 2018, the Women's Freedom Center responded to 1,700 hotline calls, sheltered 173 people (121 adults and 52 children) and had 3,500 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 1,205 people (713 women, 31 men, 2 gender non-binary individuals and 459 children) who were abused. **These figures include at least 149 survivors—83 adults and their 66 children—from Springfield.** In addition, we provided community outreach activities including school presentations and workshops throughout the area.

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 the 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*

Phone: 802-885-2050

Email: development@womensfreedomcenter.net

Website: www.womensfreedomcenter.net

WINDSOR COUNTY REPORT

FY 2019-2020 Budget

Once again the Assistant Judges have worked to produce a budget that is responsible and prudent while mindful of the tax burden upon property owners. The budget calls for \$ 448,185 to be raised by taxes, an increase of \$8,327 (.0189%) over the current FY 18-19 budget. The new budget calls for \$566,841 in total spending, an increase of \$25,816 (.0477) over the current FY budget. It should be noted that for the first time ever, the County will not be responsible for commissioning Notaries Public. This function has been taken over by the Office of Professional Regulation within the Secretary of State's Office. This will result in a loss of revenue for Windsor County of approximately \$17,000 over the next four years.

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

Courthouse Renovation Bond

2019 marks the sixth year of the \$2 mill on bond repayment. The bond was issued for ten years at 2.83%. This year, the amount to be billed to the towns will be \$235,751 (\$200,000 principal; \$35,731 interest). This billing is NOT part of the county budget, but a separate assessment.

Other News

On July 17 a sprinkler head failed on the second floor at the County Building at 62 Pleasant Street, over the Sheriffs front offices. It happened in the wee hours of the morning, but we were not aware of it until 6 AM, after thousands of gallons had flooded the building. Ceilings and walls were soaked through, and floors and rugs had to be ripped up. For a short while, power was out. Ceiling lights were ruined, and the Sheriff's Department's phone network was destroyed. There was a lot of water to clean up on the second floor, first floor and basement.

Our Building Superintendent, Bruce Page, oversaw the recovery effort and took responsibility for a lot of the work. The Sheriff's office, where most of the damage occurred, stayed open through the ordeal. The rehabilitation offered the opportunity to update and refurbish as well, and within a few short weeks all was repaired and back to normal. Fortunately, the County's property and casualty insurance covered 100% of the cost.

Many thanks to Bruce for his yeoman service and to the following vendors: ServPro, Viking Electrical Services, D. Burke Paint and Drywall, Vermont Life Safety, Carpet Mill USA and Green Mountain Plumbing and Heating.

Thanks also to our County Clerk, Pepper Tepperman, who worked with our insurance adjustor, kept track of invoices and payments, and generally kept us organized throughout. We Assistant Judges are fortunate to work with such dedicated staff and grateful for the opportunity to serve the people of Windsor County.

Jack Anderson and Ellen Terie
Assistant Judges

SPRINGFIELD ART & HISTORICAL SOCIETY



Most importantly we want to thank you, the Springfield voters, for your past support and 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, and our 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 six rooms that are heated and air conditioned, a much better environment for the historical collection. We are handicap accessible and have plenty of parking. There are seven programs annually (on the third Saturday). Five months do not have programs: June, July, everyone is too busy; September, when we usually have our Yard Sale; and November and December, because of the holidays.

Our message is getting out far and wide. This year we have had visitors and/or historical donations from New Jersey, Michigan, Utah, and Washington State as well as many treasures from local citizens. We have eight lighted displays and are working on compiling a local history and genealogy library.

In addition, we are involved in the community. This includes programs at Adult Day, Union Street and Riverside Schools, for the hospital, and with the library.

Our High School Intern Program is a unique program in the State of Vermont. Two eighth-grade students are chosen, through an application and interview process, to replace graduating seniors. Under the guidance of intern coordinators, SAHS curators, and volunteers, the interns not only learn about their hometown's history but they also learn how to handle artifacts and textiles, research topics, and put together displays. This year's topic is the Springfield Schools.

Please come and visit us at 65 Route 106 in North Springfield. We are open Saturdays, 1 – 4 PM, year round, and other times by appointment.

Rosanne "Bunni" Putnam, *President*
Phone: 802-886-7935 or 802-886-8430

Email: sahs@vermontel.net

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 FY18, HCRS provided 37,703 hours of services to 712 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.

Kelly A. Brown, *Executive Assistant*

Email: kbrown@hcrs.org

Website: www.hcrs.org

DATES TO REMEMBER

March 4, 2019 – Monday evening Town Meeting at 7:30 p.m., Springfield High School Cafeteria

March 5, 2019 – Town Meeting Australian Ballot Voting at Riverside Middle School Gymnasium – Polls will be open 8:00 a.m. - 7:00 p.m.

April 1, 2019 – Dogs must be licensed

April 30, 2019 – Third water/sewer installment due 18/19 year

May 15, 2019 – Final property tax installment due 18/19 tax year

June 30, 2019 – Fourth water/sewer installment due 18/19 year

August 15, 2019 – First property tax installment due 19/20 year

October 31, 2019 – First water/sewer installment due 19/20 year

November 15, 2019 – Second property tax installment due 19/20 year

December 31, 2019 – Second water/sewer installment due 19/20 year

February 15, 2020 – Third property tax installment due 19/20 year

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

STATEMENT OF TAXES – FISCAL YEAR 2017–2018

TAXES ASSESSED AND BILLED:

	Assessed Value	Grand List (1% of Assessed)	Tax Rate	Total Taxes Assessed and Billed
Real Estate	\$536,099,731	\$5,360,997.31	1.9257	\$ 10,323,607.65
Machinery & Equipment	\$ 12,607,917	\$ 126,079.17	1.9257	\$ 242,789.13
Total Town Taxes				\$ 10,566,396.78
Education		\$5,320,451.96		\$ 7,063,648.84
TOTAL TAXES ASSESSED AND BILLED:				\$17,630,045.62
Taxes Accounted For:				
	Current year taxes collected			\$17,086,285.62
	Current year taxes delinquent June 30, 2017			\$ 543,760.00
				\$17,630,045.62

DELINQUENT TAX COMPARISON CHART

Tax Year	Due as of 6/30/2018	Due as of 6/30/2017	Due as of 6/30/2016	Due as of 6/30/2015
2011	\$ 285	\$ 282	\$ 634	\$ 1,043
2012	\$ 1,932	\$ 1,932	\$ 2,084	\$ 8,966
2013	\$ 3,681	\$ 4,088	\$ 5,402	\$ 20,777
2014	\$ 5,705	\$ 5,705	\$ 6,047	\$ 68,041
2015	\$ 6,882	\$ 10,115	\$ 68,540	\$ 396,686
2016	\$ 8,339	\$ 80,867	\$ 457,245	\$ -
2017	\$ 73,614	\$ 438,957	\$ -	\$ -
2018	\$ 543,760	\$ -	\$ -	\$ -
TOTAL	\$ 644,198	\$ 541,946	\$ 539,951	\$ 495,513

2017-2018 BUDGET TO ACTUALS AT A GLANCE

Revenue Budgeted:	\$11,255,306
Revenue Received:	\$12,759,806
Variance:	\$1,504,500
Expenditures Budgeted:	\$12,066,156
Expenditures Paid:	\$13,362,328
Variance:	\$1,296,172
Excess of Expenditures Over Revenues:	-\$602,522

TAX ANALYSIS PER HUNDRED ASSESSED TAX DOLLARS

	HOMESTEAD	NON-RESIDENTIAL	HOMESTEAD	NON-RESIDENTIAL	HOMESTEAD	NON-RESIDENTIAL
	18-19	18-19	17-18	17-18	16-17	16-17
SCHOOL	\$1.7321	\$1.6604	\$1.4817	\$1.3955	\$1.5144	\$1.3895
TOWN & HIGHWAY	\$1.7615	\$1.7615	\$1.4698	\$1.4698	\$1.4163	\$1.4163
SPECIAL APPROPRIATIONS	\$0.1478	\$0.1478	\$0.1286	\$0.1286	\$0.0947	\$0.0947
VOTED CONTRACTS	\$0.0086	\$0.0086	\$0.0066	\$0.0066	\$0.0060	\$0.0060
COUNTY TAX	<u>\$0.0078</u>	<u>\$0.0078</u>	<u>\$0.0069</u>	<u>\$0.0069</u>	<u>\$0.0073</u>	<u>\$0.0073</u>
	\$3.6578	\$3.5861	\$3.0935	\$3.0073	\$3.0386	\$2.9137

TRUSTEE OF PUBLIC FUNDS

JUNE 30, 2018

VALUES BY FUND	PARKER	CEMETERY	LIBRARY	CAMPBELL	WOOLSON	STETSON	EUREKA	IMPROV FD	HUMANE SOC.	TOTAL
6/30/17 INVESTMENT	\$319,033	\$630,874	\$339,297	\$19,772	\$37,627	\$15,262	\$19,287	\$98,915	\$330,459	\$1,810,526
6/30/17 CHECKING	\$1,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,408
6/30/17 TOTAL BY FUND	\$320,441	\$630,874	\$339,297	\$19,772	\$37,627	\$15,262	\$19,287	\$98,915	\$330,459	\$1,811,934
17/18 REVENUE	\$5,913	\$11,740	\$6,301	\$361	\$774	\$284	\$359	\$1,509	\$6,039	\$33,281
17/18 EXPENSES										
ACCOUNTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC	\$4,800	\$0	\$0	\$500	\$1,000	\$1,000	\$0	\$0	\$0	\$7,300
MISCELLANEOUS	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$13,928	\$3,963	\$18,391
MISC-POSTAGE	\$36	\$72	\$39	\$2	\$5	\$2	\$2	\$6	\$37	\$200
INVESTMENT FEES	\$1,999	\$3,971	\$2,131	\$122	\$260	\$96	\$122	\$475	\$2,039	\$11,215
OPERATING TRANSFER	\$0	\$7,788	\$4,183	\$0	\$0	\$0	\$0	\$0	\$0	\$11,971
TOTAL OPER EXPENSES	\$6,835	\$11,831	\$6,352	\$1,125	\$1,265	\$1,098	\$124	\$14,409	\$6,039	\$49,077
17/18 NET OPERATING	-\$923	-\$90	-\$52	-\$763	-\$491	-\$814	\$236	-\$12,899	\$0	-\$15,797
17/18 NON OPERATING										
GAIN/LOSS ON SALE	-\$202	-\$401	-\$215	-\$12	-\$26	-\$10	-\$12	-\$39	-\$205	-\$1123
CAP GAIN DISTRIBS	\$14,037	\$27,862	\$14,954	\$853	\$1,878	\$675	\$853	\$4,123	\$14,352	\$79,586
PRINCIPAL RCPTS	\$0	\$2,700	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$7,700
PRINCIPAL DISTRIB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$35,072	-\$15,859	-\$50,931
TRUSTEES FEES	-\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$450
UNREAL GAIN/LOSS	-\$3,444	-\$6,948	-\$3,700	-\$200	-\$608	-\$169	-\$214	-\$70	-\$3,341	-\$18,693
TOTAL NON- OPER EXPENSES	\$9,941	\$23,212	\$11,039	\$640	\$6,243	\$496	\$627	-\$31,058	-\$5,053	\$16,088
NET NON-OPERATING	\$9,019	\$23,122	\$10,987	-\$123	\$5,752	-\$318	\$862	-\$43,957	-\$5,053	\$291
6/30/18 BALANCE										
6/30/18 CHECKING	\$1,408	\$0	\$0	\$19,649	\$43,379	\$14,944	\$20,149	\$54,958	\$325,406	\$1,812,226
6/30/18 INVESTMENT ACCT	\$328,052	\$653,996	\$350,284	\$19,649	\$43,379	\$14,944	\$20,149	\$54,958	\$325,406	\$1,810,817
6/30/18 DUE TO FUND I	\$0	-\$1,247	-\$668	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,915
6/30/18 BY FUND	\$329,460	\$652,749	\$349,616	\$19,649	\$43,379	\$14,944	\$20,149	\$54,958	\$325,406	\$1,810,311

SUMMARY SELECTMEN'S PROPOSED BUDGET FISCAL 2019-2020

OPERATING BUDGETS	16-17 EXPENDED	17-18 EXPENDED	18-19 BUDGET	19-20 BUDGET	DIFF FROM 18-19
ADMIN	858,002	1,119,147	1,107,361	912,193	-195,168
FIRE/AMB	1,345,394	1,380,961	1,407,847	1,486,674	78,827
FIXED	3,351,923	3,111,315	3,502,963	3,506,224	3,261
LIBRARY	564,575	527,895	532,520	546,185	13,665
PARKS & REC	280,833	296,839	318,742	324,595	5,853
POLICE	1,713,790	1,899,831	2,022,228	2,078,507	56,279
PUB WKS	2,140,342	4,039,704	2,569,511	2,828,437	258,926
REIMB SVCS	317,841	308,199	136,000	141,000	5,000
SENIOR CTR	48,864	57,903	52,167	53,393	1,226
TOTAL OPERATING	10,621,565	12,741,793	11,649,339	11,877,207	227,868

BUDGET SUMMARY FISCAL 2019-2020

	17-18	18-19	19-20	\$ DIFFER	% DIFFER
OPERATING BUDGET	\$11,255,307	\$11,649,339	\$11,877,207	\$227,868	1.96%
REVENUE OTHER THAN TAXES	\$1,958,231	\$2,005,650	\$2,188,550	\$182,900	9.12%
TO BE RAISED BY TAXES	\$9,297,076	\$9,643,689	\$9,688,657	\$44,968	0.47%

BUDGETED REVENUES

(other than taxes)

FISCAL 2019 – 2020

	19-20	18-19	17-18	16-17
GENERAL	\$868,500	\$822,500	\$766,000	\$752,000
TOWN CLERK	\$84,600	\$85,050	\$86,700	\$87,750
PUBLIC WORKS	\$663,500	\$577,500	\$594,000	\$614,000
POLICE	\$48,150	\$50,150	\$48,050	\$48,050
FIRE/AMBULANCE	\$485,300	\$403,100	\$395,631	\$443,200
PARKS & RECREATION	\$5,000	\$5,000	\$5,000	\$5,000
LIBRARY	\$10,500	\$11,750	\$12,250	\$12,250
REIMBURSEMENTS & OTHER	\$23,000	\$50,600	\$50,600	\$33,000
GRAND TOTALS	\$2,188,550	\$2,005,650	\$1,958,231	\$1,995,250

PROPERTY TAX DUE DATES

THE TAX PAYMENT SCHEDULE FOR THE JULY 1, 2019–JUNE 30, 2020 FISCAL YEAR IS:

FIRST QUARTER: AUGUST 15, 2019

SECOND QUARTER: NOVEMBER 15, 2019

THIRD QUARTER: FEBRUARY 15, 2020

FOURTH QUARTER: MAY 15, 2020

ANY PAYMENT NOT RECEIVED OR POSTMARKED BY THE DUE DATE WILL BE SUBJECT TO A 1% INTEREST CHARGE. ANY 2019–2020 TAX BALANCE UNPAID AFTER MAY 15, 2020, 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.

REPORTS OF SPRINGFIELD SCHOOL DISTRICT

www.ssdvt.org

SUPERINTENDENT'S REPORT

In the last school year, the Springfield School District continued its work to become a catalyst for community-wide renewal. With this goal in mind, the district used the 2017-2018 school year to take additional steps toward building strong, effective and efficient programs.

Currently, our district is made up of four schools, three targeted programs, and a collaborative program. Unlike several communities around us, Springfield School District offers in-town opportunities for students through 12th grade. From Kindergarten through 2nd grade, students attend Elm Hill Primary School. Grades 3 through 5 are held 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.

At the moment, we host a single 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. In that capacity, we hire and supervise staff as well as develop the program's curriculum. When they 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 offerings.

Our district employed over 300 staff, and we educated 1,234 students from PreK through 12. In addition to our schools and collaborative program, the district also ran the All-4-One program, Early Essential Education, and public PreK. 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, we brought on several new employees in leadership positions. The year began with the addition of Dr. Christine Pereira becoming the new principal at Elm Hill. As the year was concluding, we also announced the hiring of Phil Trejo as the new principal at Union Street School. In addition, we hired Donna Bayzk to become the new K-5 Assistant Principal for Instructional Leadership.

Springfield School District is dedicated to creating professional growth opportunities for our employees. We particularly believe in having that growth happen as a group in a structured way. During this fiscal year, groups of district employees trained together in Responsive Classroom and Proficiency-Based Learning. Teachers in grades K-5 gained additional skills in developing classroom climate and culture via the nationally recognized Responsive Classroom system. Teachers in the higher grades worked together to begin building a proficiency-based graduation system for our graduating seniors.

The district also received welcomed news in state testing. In the spring testing, Springfield students scored better in 10 out of 12 categories compared to the previous year's data. Union Street School in particular saw increases in all Math and English Language Arts groupings.

During this year, the district expanded its partnership with the Springfield Regional Development Corporation (SRDC) and the Center on Rural Innovation (CORI). Our three organizations have been working together to try to lay the groundwork for the Springfield region to become a hub for tech activity and tech jobs. That partnership began to pay off in the 2017-2018 school year as CORI helped bring a Segal Family Foundation grant that paid for a full time Computer Science teacher at the middle school. On the heels of that financial award, the State of Vermont approved the one-time utilization of federal funds necessary to start a one-to-one laptop initiative for our students grades 3-12.

Finally, we were able to celebrate some important staff recognitions during the year as Springfield High School alumna and Riverside Middle School Counselor Moria Farnsworth was recognized as the Vermont School Counselor of the year. Meanwhile, Springfield High School Math teacher Michael Ruppel received a prestigious Rowland Fellowship for his exploration of Proficiency-Based Education..

Dr. Zach McLaughlin
Superintendent of Schools

CHIEF FINANCIAL OFFICER

The annual audit of the financial records of the Springfield School District for the 2017-2018 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 2017 - 2018 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 \$318,783 to be applied to the 2019-2020 budget.

Richard C. Pembroke
Chief Financial Officer

ELM HILL

The Elm Hill School educates approximately 260 children in grades K-2. During the 2017-18 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. Our partnership with the Lions Club and PediaVision for sight screenings is ongoing as well.

The Springfield Elementary Schools PTA generously donated \$2500 to Elm Hill School from the 2017 Comedy Night Fundraiser profits. These funds were used to bring science workshops to Elm Hill School from the Montshire Museum. We are grateful for the PTA's ongoing support! Also, Vermont Packinghouse employees voted to donate \$1400 to Elm Hill School to support in augmenting the technology equipment for

Springfield School District – Elm Hill (Continued)

our Art, Music and Library programming and instruction. It's heartwarming that local businesses are so generous in their support of our schools. Elm Hill School was also selected as a recipient of a 2018 Target Field Trip Grant. These funds were used to fund the annual first grade field trip to Billings Farm.

In May, Elm Hill teachers organized an Elective Day where students were able to choose from over 20 activities. Other events included grade-level concerts and our schoolwide Arts Night. We were also visited by the Vermont Symphony Orchestra. Elm Hill also hosted visiting artist and musician Matt Lorenz who made instruments out of household items with our second grade classes, and visiting artist Gary Meitrott who worked with first classes and taught them about West African percussion and rhythm. Elm Hill students and staff also attended a performance of Peter and the Wolf at Springfield High School that was put together by Nicholas Pelton, music teacher at Bellows Falls Union High School, and Springfield High School alumni featuring students from Springfield and surrounding areas.

Our families are very supportive of our school and we typically see family members of over 90% of our students' at our parent conferences. The Harvest Dinner in November had the highest attendance in school history. 175 adult tickets were sold and almost 200 students had the harvest meal. In May we held Kindergarten Registration for the class of 2031! We welcomed over 55 new kindergarten students and their families that day.

We always welcome your questions or support at Elm Hill. Please do not hesitate to contact us at 885-5154.

Dr. Christine Pereira
Elm Hill School Principal

UNION STREET SCHOOL

This is an exciting time for the Union Street School as we have started our "School Transformation" journey. What this means is that we have a renewed commitment to improving positive student outcomes for the students, families and our community. We believe that our students, families and our community deserve our best. Ensuring access to the highest quality educational programming possible for all our students is not a "should," it is a "must."

The staff continues to work extremely hard to build relationships with our students along with ensuring our programming meets students where they are and moving them to where they can be. The work is not easy, yet we all signed up to make a positive difference in the lives of those we serve, not for easy.

This commitment to Continuous Improvement was also demonstrated throughout the summer by the many staff members participating in Graduate Coursework in addition to district professional development training. The Building Leadership Team and many others also devoted several days to planning and school improvement work. Another example of our commitment is partnering with a local business to provide our families with a summer Fun Night. We have partnered with an Outreach Coordinator from River Valley Technical Center for career education opportunities. Along with teachers demonstrating that great learning opportunities exist outside of the school as well such as the Black River Project and we are just getting started.

Union Street School may have just started our Transformational journey yet we are committed to evolving into one of Vermont's best elementary schools for student growth. We

believe our students, families, and community deserve nothing less. Change and improvement are not easy for anyone involved, yet we are not going to settle for less than our best. For additional insight into what our "Transformational" work is about at Union Street School a Q & A is available at <http://216.66.96.153/CablecastPublicSite/show/15135?channel=2>

Philip Trejo
Principal

RIVERSIDE MIDDLE SCHOOL

Riverside Middle School's mission remains on course to continue to focus on high academic achievement for all students while fostering a welcoming, positive and supportive learning environment, providing learning that actively engages students. We are extremely proud of our staff at Riverside that contains a variety of skilled professionals from seasoned veterans to a group of young talented highly trained professionals entering this most important field, education.

Our new staff includes Mr. Gregory DeAngelis, 6th grade Science. Mr. Tim Bond as our new 6th grade English Language Arts Teacher. Heather Rogers is our new addition to our growing STEAM program, she will be teaching Computer Science for all grade levels. Finally, we are happy to welcome Mr. Ryan Seaver as our new Physical Education Teacher.

Riverside Middle School, Springfield School District and the State of Vermont have been transitioning towards Proficiency Based Learning which requires students to demonstrate proficiency/competence in targeted knowledge, skills, and abilities before advancing to the next level or next challenge. The theory behind Proficiency-based learning is to identify and address gaps in targeted areas, in order to provide equitable learning opportunities for each and every student. This differs from the more familiar system which advance students based on seat time and grades. This system of learning and grading hopefully will foster building confidence in our students learning and growth. We want our students to experience learning as they progress with a growth mind set and optimism for learning and their potential achievement in school and beyond.

At Riverside, we are continually promoting a growth mindset. We are pleased to report continued growth in our SBAC scores in five out of the six testing areas for the 2017-2018 school year. While we are striving to bring Riverside's proficiency scores closer to the state average, we are encouraged that the majority of students in our school are showing more than one year's growth in their scores, and it was not unusual to see students demonstrating three or more years' worth of growth in the past year. Thus, we are continuing to focus on aiding students in expanding their skills and knowledge -- and while proficiency is always our ultimate goal, we are celebrating those students who are making significant gains in that direction, even if they have not yet reached that goal. This year, with the introduction of a new, flexible class period in our school day in order to increase opportunities for intervention and extension of learning, we are committed to helping students to set learning goals and move towards proficiency.

We look forward to advancing Riverside Middle School and the Springfield School District goals for improvement. With this in mind, offering our students a wonderful educational experience with wonderful outcomes.

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

SPRINGFIELD HIGH SCHOOL

The 2017-2018 school year started off with the Riverside Middle School and Springfield High School teachers participating in a joint professional development in-service on proficiency-based learning. This is the first time that the two schools have come together in an effort to align teaching and learning expectations for our teachers and students. This amazing professional development opportunity was facilitated by RMS and SHS staff members; Michael Ruppel, Keegan Harris, Krystina Fernandez and Cliff Weyer. Throughout the school year our staff participated in a variety of other professional development opportunities during early release days ranging from an informative presentation from Outright Vermont to the beginning stages of selecting our transferable skills that all students will need to meet in order to graduate from SHS. Our teachers continue to take courses and attend workshops/conferences to better their teaching practice and share what they have learned from these experiences with their colleagues. Lila Gilbreath was recognized as the SHS teacher of the year and as the UVM Outstanding Teacher of the year. SHS continues to work toward proficiency-based graduation requirements and learning as we honestly feel that this is what is best for all students.

We did a major school clean out of old textbooks and documents spearheaded by Stephen Lawrence and Jen Wasylko and recycled 3.89 tons of paper. This clean out opened up new spaces for student learning and collaboration. The auditorium had some technology updates as well.

The year was filled with many first including learning Labs offered during advisory, student shadows by staff and staff peer walkthroughs, as well as an increase in work-based learning opportunities for our students.

The 2017-2018 school year ended with the graduation of 89 students. The Class of 2018 college matriculations totaled 25 different post-secondary institutions and the graduates received almost \$260,000.00 in scholarships. Six of the 89 students signed up for military service (3 for the US Marine Corps, 1 for the US Navy and 2 for the US Army). The senior class also gave back to their community during their four years at SHS. The class as a whole volunteered 5850 hours, going above and beyond the individual requirement of 40 hours of community service for graduation. Their class gift was a spectacular painted mural that they worked on with Jamie Townsend, a local Springfield artist. The mural is hanging in our lobby for all to see. Senior Eva Harris received a silver key for her drawing "Violet" in the Scholastic Art and Writing awards and she also won the Congressman Welch's Choice Award in the Vermont Congressional Art competition.

Our entire student body continues to grow academically, athletically and socially. We have a dynamic group of students that we are extremely proud of and lucky to be able to work with.

Bindy Hathorn, *Principal*
Jade Costello, *Assistant Principal*

OCCUPATIONAL DEVELOPMENT PROGRAM (ODP)

The 2017-2018 school year was a busy and productive one for the faculty, staff, and students of the Occupational Development Program, where we continue to serve students who benefit from a curriculum tailored to meet the needs of our wide range of learners, taught by a licensed special educator. As a collaborative program with regional partners, we continued to serve students from Springfield, Windsor, and Chester; although Ludlow and Bellows Fall are also members of our collaborative, we did not serve students from those communities during the 2017-2018 school year. We also adjusted to new leadership, as Dana Gordon-Macey stepped into the role of Director.

One of the great highlights of our school year was an outstanding run by our Unified Basketball team. This team consisted of more than 14 students, including partners from the High School. They dedicated time during advisory for practices as well as games that took place after school, leading to their participation in the semi-finals for the Unified Championship. Although they were felled by Mill River in that last, decisive game, our team's competitive spirit was strong, and their teamwork was exemplary.

Our students showed tremendous growth through their career development opportunities in this past year. With 10 seniors, a fairly large graduating class for our small program, our On the Job Training (OJT) department worked hard to help students gain work experience and the promise of a job in their community of residence. Our students worked in our own school building (including the cafeteria and the child care center), and also in several local businesses, learning aspects of retail trade, farming, culinary arts, construction trades, and more. Our students also took full advantage of the offerings presented by RVTC.

Throughout the curriculum, ODP continues to provide educational opportunities that help develop skills that our students will need as they enter their adult lives. Engaged in both specially designed language arts and math classes and mainstream classes, while also learning the basics of cooking, home maintenance, and horticulture, our students fully develop the skills they will need for life after graduation. It is with great pride that our students share food that they have made in their Family and Consumer Science class, or projects they have completed successfully in basic shop. We continue to work to raise the bar of expectations for these young men and women, and they continue to surprise us with what they are able to accomplish.

It has been a great honor and a pleasure to work with such a dedicated staff, committed families, collaborative partners, and earnest, hard-working students, and I look forward to seeing what we can continue to achieve together.

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 is a continuum 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.

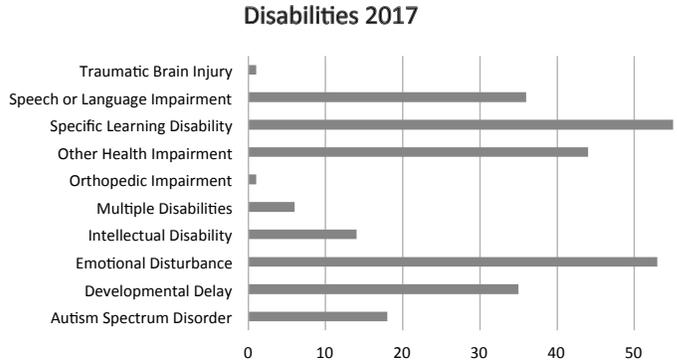
Special Education Services – Individual Education Plans (IEP)

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.

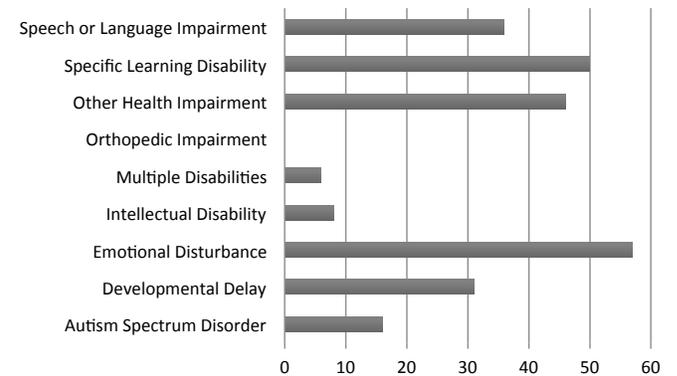
The Special Education Department works closely with the rest of the district to improve outcomes for our students. The following graphs illustrate the data taken from both the Docusped program used by the district for record keeping and information reported to the Agency of Education on students with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

The first chart shows the distribution of students in disabilities for the Child Count turned in Dec. 1 of 2016. 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 2017, the overall number of students receiving Special Education Services, ages 3-21 was 263. This represents an increase of 13 identified students in the district from 2016.



For 2016, the overall number of students receiving Special Education Services, ages 3-21 was 250.

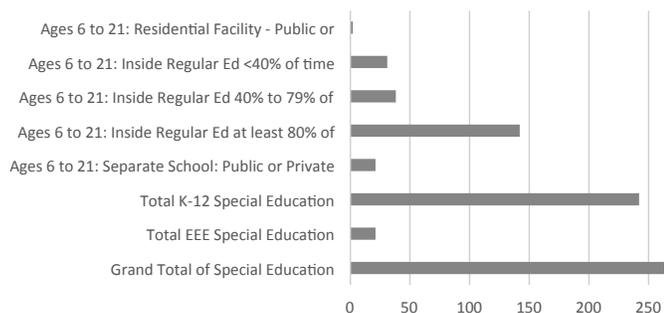


The overall number has been increasing steadily each year. In 2014, it was 231, in 2015, it was 237, 250 and 263 in 2016 and 2017. This represents an increase of 32 students in the last 4 years.

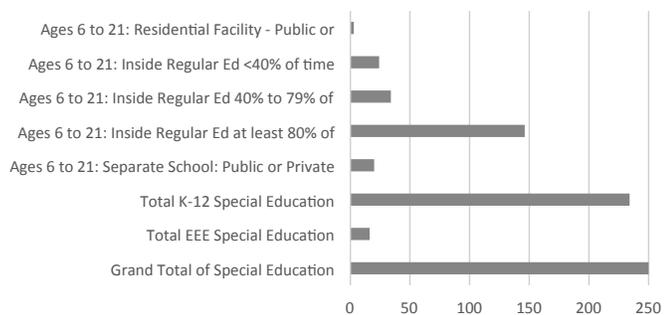
The next chart shows the various placement options where students are receiving the majority of their education. The target placement for the K-12 population is the Regular Education Classroom 80% or more of the time. Please note that EEE is for children ages 3-5. This program is a voluntary program.

Springfield School District – Student Support Services (Continued)

Placement K - 12 2017



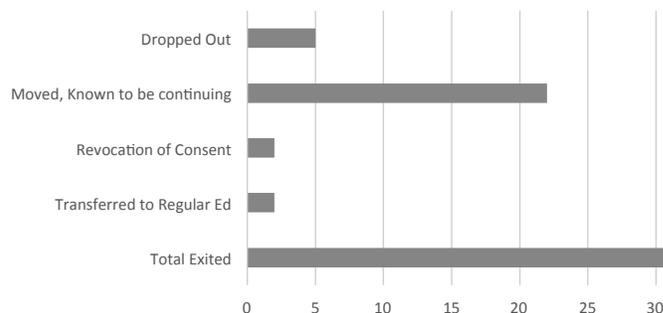
Placement K - 12 2016



A comparison of the charts indicates an increase in the intensity of needs for those with disabilities as the number of students in the 40-79% and less than 40% categories both displayed an increase of students in each of those categories.

This final chart shows the reasons for students exiting special education.

Exited 2017



We continue to work on increasing the number of students who have successfully transferred to Regular Education. This is what the teachers and other staff working in Special Education hope to see, because it means that the skills and methods that they are teaching the children are working and providing them with the tools they need to be successful in the mainstream class with their non-disabled peers. In 2017, there was a large number of students who moved out of the district. The reason for each of the moves is not known.

Kelly Ryan
Director of Special Services



Proven Expertise and Integrity
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, 2018, 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 accounting policies used and the reasonableness of significant accounting estimates

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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, 2018, 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 information on pages 4 through 12 and 68 through 73 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 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 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 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 January 14, 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
January 14, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(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, 2018. 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: All 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 increased by \$6,107,749 from \$15,224,772 to \$15,835,521. The School District's total net position for business-type activities increased by \$42,611 from \$533,426 to \$576,037.

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 \$325,045 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$500,442.

Table 1
Springfield Town School District
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2018	2017	2018	2017
Assets:				
Current Assets	\$ 4,190,219	\$ 3,583,262	\$ 683,671	\$ 562,795
Capital Assets	29,114,936	30,037,057	9,901	12,944
Total Assets	\$ 33,305,155	\$ 33,620,319	\$ 693,572	\$ 575,739
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	\$ 840,859	\$ 1,239,540	\$ -	\$ -
Total Deferred Outflows of Resources	\$ 840,859	\$ 1,239,540	\$ -	\$ -
Liabilities:				
Current Liabilities	\$ 2,207,973	\$ 2,070,951	\$ 109,650	\$ 34,654
Long-term Debt Outstanding	16,042,210	17,498,358	-	-
Total Liabilities	\$ 18,250,183	\$ 19,569,309	\$ 109,650	\$ 34,654
Deferred Inflows of Resources:				
Deferred Revenues	\$ 67,640	\$ 46,874	\$ 7,785	\$ 7,659
Deferred Inflows Related to Pensions	92,670	28,904	-	-
Total Deferred Inflows of Resources	\$ 160,310	\$ 75,778	\$ 7,785	\$ 7,659
Net Position:				
Net Investment in Capital Assets	\$ 13,744,936	\$ 13,382,057	\$ 9,901	\$ 12,944
Restricted	2,415,630	1,672,208	65,694	254,782
Unrestricted (Deficit)	(325,045)	170,507	500,442	265,700
Total Net Position	\$ 15,835,521	\$ 15,224,772	\$ 576,037	\$ 533,426

Revenues and Expenses

Revenues for the Springfield Town School District's governmental activities increased by 6.39%, while total expenses increased by 7.17%. The increase in revenues was due to increases in all categories except charges for services and miscellaneous. The increase in expenses was due to increases in direct services, instructional staff services, general administrative services, area administrative services, fiscal services, building operations and maintenance, transportation, on-behalf payments, interest on long-term debt and capital outlay, offset by decreases in student services and program expenses.

Revenues and for the business-type activities decreased by 0.54% while total expenses increased by 1.36%.

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

	Governmental Activities		Business-type Activities	
	2018	2017	2018	2017
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 571,699	\$ 617,549	\$ 535,375	\$ 506,135
Operating grants and contributions	5,177,399	3,898,163	1,181,064	1,214,797
<i>General Revenues:</i>				
Grants and contributions not restricted to specific programs	27,907,926	26,968,293	-	-
Miscellaneous	258,664	393,299	8,093	13,005
Total Revenues	33,915,688	31,877,304	1,724,532	1,733,937
Expenses				
Direct services	16,108,274	15,137,767	-	-
Support services:				
Student services	1,908,704	2,547,033	-	-
Instructional staff services	3,228,833	3,015,172	-	-
General administrative services	391,759	383,309	-	-
Area administrative services	1,622,763	1,572,184	-	-
Fiscal services	484,536	463,313	-	-
Building operations and maintenance	2,972,084	2,818,392	-	-
Transportation	1,304,279	1,101,084	-	-
On-behalf payments	4,073,642	2,856,789	-	-
Program expenses	472,460	497,041	1,706,750	1,683,878
Interest on long-term debt	791,493	786,348	-	-
Capital outlay	56,483	-	-	-
Total Expenses	33,415,310	31,178,432	1,706,750	1,683,878
Donated fixed asset	135,200	-	-	-
Transfers	(24,829)	(5,000)	24,829	5,000
Change in Net Position	610,749	693,872	42,611	55,059
Net Position - July 1	15,224,772	14,530,900	533,426	478,367
Net Position - June 30	\$ 15,835,521	\$ 15,224,772	\$ 576,037	\$ 533,426

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,

	2018	2017
Major Funds:		
<i>General Fund:</i>		
Nonspendable	\$ 184	\$ -
Assigned	1,040,321	1,220,846
Total General Fund	\$ 1,040,505	\$ 1,220,846
<i>Capital Projects Fund:</i>		
Restricted	\$ 1,514,186	\$ 1,127,358
Total Capital Projects Fund	\$ 1,514,186	\$ 1,127,358
<i>Nonmajor Funds:</i>		
<i>Special Revenue Funds:</i>		
Restricted	\$ 845,196	\$ 488,850
Assigned	63,704	55,470
Unassigned	-	(3,842)
Permanent Funds:		
Nonspendable	55,585	55,585
Restricted	479	415
Unassigned	(6,585)	(6,681)
Total Nonmajor Funds	\$ 958,379	\$ 589,797

The general fund total fund balance decreased by \$180,341 from the prior fiscal year primarily due to transfers to other funds. The capital projects fund total fund balance increased by \$386,828 from the prior fiscal year primarily due to transfers from other funds. The nonmajor funds total fund balance increased by \$368,582 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.

The food service program had an increase in net position of \$12,812 for the year ended June 30, 2018. The occupational development programs had a decrease in net position of \$7,391 for the year ended June 30, 2018. The LEAP & Summer Daze programs had an increase in net position of \$37,647 for the year ended June 30, 2018. The summer school program had a decrease in net position of \$457 for the year ended June 30, 2018.

Budgetary Highlights

The general fund produced a surplus of \$336,433 for the year ended June 30, 2018. Actual revenues exceeded actual expenditures by that amount primarily due to direct services and student 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, 2018, the School District capital assets decreased by \$925,164. This decrease was due to current year additions of \$244,634 less depreciation expense of \$1,169,798. 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,**

	2018	2017
Land	\$ 135,200	\$ -
Buildings, building improvements and land improvements	28,679,063	29,706,273
Furniture, machinery and equipment	310,574	343,728
Total	\$ 29,124,837	\$ 30,050,001

Debt

At June 30, 2018, the School District had \$15,370,000 in a bond payable versus \$16,655,000 in the prior fiscal year. This is the K-5 Consolidation Bond. Other obligations include accrued compensated absences, termination benefits and net pension liability. Refer to Note 4 of the Notes to Financial Statements for detailed information.

Currently Known Facts, Decisions or Conditions

As with many other Vermont schools, the School District has been experiencing a decline in student enrollment. From fiscal year 1992 to fiscal year 2018, K-12 enrollment declined from 1,947 to 1,118, approximately 42.6%. Currently Springfield is mirroring the Vermont trend by experiencing an average drop in enrollment of 1% per year. Under Vermont's education funding system, increases or decreases in enrollment directly affect state revenue for school operations.

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 completed with the reopening of the two schools. Punch list items were completed in fiscal year 2012. There is a balance of \$178,351 in the project at the end of fiscal year 2018.

Economic Factors and Next Year's Budgets and Rates

A flat or declining trend in the fair market value of property and revenue shortfalls at the State level have and will continue to drive up school tax rates not just in Springfield but in most if not all Vermont towns. These pressures have resulted in very tight budgets the past six years. That trend may continue over the next few years at least.

State and Federal grant revenues can be expected to continue to decrease in future years.

Tuition revenue should continue to decrease. The Town of Baltimore will no longer tuition new students to Springfield due to their merger with other town in the Two Rivers Supervisory Union. Tuition students from the Town of Weathersfield continue to decrease as the student population decreases.

The State has passed Act 173 which will move Special Education funding from a reimbursement formula to a block grant per student. The effect of this change cannot be fully know at this point. It is possible that it might result in a decrease in State support for Special Education expenditures.

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 885-8391, rpembroke@ssdvt.org, or at 60 Park Street, Springfield, Vermont 05156.

STATEMENT A

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,822,567	\$ 474,543	\$ 3,297,110
Investments	531,568	-	531,568
Accounts receivable (net of allowance for uncollectibles)	438,574	65,604	504,178
Due from other governments	438,536	113,837	552,373
Deposits receivable	37,420	-	37,420
Inventory	-	29,497	29,497
Prepaid items	184	-	184
Total current assets	4,190,219	683,571	4,873,790
Noncurrent assets:			
Capital assets:			
Buildings, building improvements and other assets, net of accumulated depreciation	28,970,736	9,901	28,980,637
Total noncurrent assets	29,114,936	9,901	29,124,837
TOTAL ASSETS	33,305,155	693,472	33,998,627
DEFERRED OUTFLOWS OF RESOURCES	940,859	-	940,859
Deferred outflows related to pensions	940,859	-	940,859
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 34,246,014	\$ 693,472	\$ 34,939,486
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 7,464	\$ 108,047	\$ 115,511
Accrued payroll	-	1,603	1,603
Accrued interest payable	217,684	-	217,684
Accrued expenses	602,045	-	602,045
Current portion of long-term obligations	1,380,780	-	1,380,780
Total current liabilities	2,207,973	109,650	2,317,623
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	14,085,000	-	14,085,000
Accrued compensated absences	113,335	-	113,335
Termination benefits	62,839	-	62,839
Net pension liability	17,81,036	-	17,81,036
Total noncurrent liabilities	16,042,210	-	16,042,210
TOTAL LIABILITIES	18,250,183	109,650	18,359,833
DEFERRED INFLOWS OF RESOURCES	67,840	7,785	75,625
Deferred revenue	92,670	-	92,670
Deferred inflows related to pensions	160,310	7,785	168,095
TOTAL DEFERRED INFLOWS OF RESOURCES	259,820	7,785	267,605
NET POSITION			
Net investment in capital assets	13,744,936	9,901	13,754,837
Restricted	2,415,630	65,694	2,481,324
Unrestricted (deficit)	(325,045)	500,442	175,397
TOTAL NET POSITION	13,835,521	576,037	14,411,558
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 34,246,014	\$ 693,472	\$ 34,939,486

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

STATEMENT B

SPRINGFIELD TOWN SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Functional Programs	Program Revenues		Net (Expense) Revenue & Changes in Net Position	
	Charges for Services & Contributions	Capital Grants & Contributions	Governmental Activities	Business - Type Activities
Governmental activities:				
Direct services:	\$ 16,108,274	\$ 898,323	\$ (14,638,232)	\$ -
Support services:				
Student services	1,908,704	-	(1,908,704)	-
Instructional staff services	3,228,533	-	(3,228,533)	-
Administrative services	1,822,763	-	(1,822,763)	-
Area administrative services	484,536	-	(484,536)	-
Fiscal services	2,972,084	-	(2,972,084)	-
Building operations and maintenance	1,304,279	205,434	(1,098,845)	-
Transportation	407,342	-	(407,342)	-
Capital projects	791,483	4,073,642	(791,483)	-
Interest on long-term debt	56,483	-	(56,483)	-
Capital outlay	33,415,310	5,177,389	(27,666,212)	-
Total governmental activities	\$ 571,699	\$ 5,177,389	\$ (4,638,232)	\$ -
Business-type activities:				
Food service	487,111	337,645	-	(12,576)
Occupational Development Programs	810,441	802,800	-	(7,641)
LEAP & Summer Daze	388,201	40,619	-	30,383
Summer School	987	540	-	(457)
Total business-type activities	1,766,740	1,181,064	-	9,669
Total government	\$ 35,122,060	\$ 1,107,074	\$ (27,666,212)	9,669
				\$ (27,656,523)

STATEMENT B (CONTINUED)
 SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities	Business-type Activities	Total
Changes in net position: Net (expense) revenue	(27,666,212)	9,689	(27,656,523)
General revenues: Grants and contributions not restricted to specific programs	27,907,926	-	27,907,926
Miscellaneous	258,664	8,093	266,757
Total general revenues	28,166,590	8,093	28,174,683
Donated fixed asset Transfers	135,200 (24,829)	-	135,200 -
Change in net position	610,749	42,611	653,360
NET POSITION - JULY 1	15,224,772	533,426	15,758,198
NET POSITION - JUNE 30	\$ 15,835,521	\$ 576,037	\$ 16,411,558

See accompanying independent auditors' report and notes to financial statements.
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STATEMENT C
 SPRINGFIELD TOWN SCHOOL DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2018

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,230,082	\$ 1,032,077	\$ 561,408	\$ 2,823,567
Investments	-	482,109	49,479	531,588
Accounts receivable (net of allowance for uncollectibles)	11,382	-	347,492	358,874
Due from other governments	438,586	-	-	438,586
Deposit receivable	37,420	-	-	37,420
Prepaid items	184	-	-	184
TOTAL ASSETS	\$ 1,717,654	\$ 1,514,186	\$ 958,379	\$ 4,190,219
LIABILITIES				
Accounts payable	\$ 7,464	\$ -	\$ -	\$ 7,464
Accrued expenses	602,045	-	-	602,045
TOTAL LIABILITIES	609,509	-	-	609,509
DEFERRED INFLOWS OF RESOURCES	67,640	-	-	67,640
TOTAL DEFERRED INFLOWS OF RESOURCES	67,640	-	-	67,640
FUND BALANCES				
Nonspendable	184	-	55,585	55,769
Restricted	-	1,514,186	845,675	2,359,861
Committed	-	-	-	-
Assigned	1,040,321	-	63,704	1,104,025
Unassigned	-	-	(6,585)	(6,585)
TOTAL FUND BALANCES	1,040,505	1,514,186	958,379	3,513,070
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,717,654	\$ 1,514,186	\$ 958,379	\$ 4,190,219

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

SPRINGFIELD TOWN SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 JUNE 30, 2018

Total Fund Balances	\$ 3,513,070
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	29,114,936
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	940,859
Long-term liabilities shown below are not due and payable in the current period and therefore are not reported in the funds shown above:	
Accrued interest payable	(217,684)
Bond payable	(15,370,000)
Accrued compensated absences	(151,114)
Termination benefits	(120,840)
Net pension liability	(1,781,036)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(92,670)
Net position of governmental activities	<u>\$ 15,835,521</u>

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

STATEMENT E

SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Inergovernmental revenues	\$ 27,630,127	\$ 3,000	\$ 2,685,337	\$ 30,318,464
Tuition	571,699	-	200	571,899
Interest income	9,650	1,462	-	11,112
Miscellaneous revenues	46,379	42,950	155,223	244,552
TOTAL REVENUES	<u>28,257,855</u>	<u>47,412</u>	<u>2,843,760</u>	<u>31,149,027</u>
EXPENDITURES				
Current:				
Direct services	15,074,586	-	-	15,074,586
Support services:				
Student services	1,822,898	-	-	1,822,898
Instructional staff services	705,979	-	2,475,178	3,181,157
General administrative services	391,759	-	-	391,759
Area administrative services	1,575,397	-	-	1,575,397
Fiscal services	484,536	-	-	484,536
Operations and maintenance	2,770,841	23,967	-	2,794,808
Transportation	1,303,423	-	-	1,303,423
On-behalf payments	1,306,981	-	-	1,306,981
Program expenses	472,460	-	-	472,460
Debt service:				
Principal	1,285,000	-	-	1,285,000
Interest	690,207	-	-	690,207
Capital outlay	165,917	-	-	165,917
TOTAL EXPENDITURES	<u>27,884,067</u>	<u>189,884</u>	<u>2,475,178</u>	<u>30,549,129</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>373,788</u>	<u>(142,472)</u>	<u>368,582</u>	<u>599,898</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	529,300	869,550	1,398,850
Transfers (out)	(554,129)	-	(669,550)	(1,423,679)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(554,129)</u>	<u>529,300</u>	<u>-</u>	<u>(24,829)</u>
NET CHANGE IN FUND BALANCES	<u>(180,341)</u>	<u>386,828</u>	<u>368,582</u>	<u>575,069</u>
FUND BALANCES - JULY 1	<u>1,220,846</u>	<u>1,127,358</u>	<u>589,797</u>	<u>2,938,001</u>
FUND BALANCES - JUNE 30	<u>\$ 1,040,505</u>	<u>\$ 1,514,186</u>	<u>\$ 958,379</u>	<u>\$ 3,513,070</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, 2018

Net change in fund balances - total governmental funds (Statement E)	\$ 575,069
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	244,634
Depreciation expense	(1,166,755)
	<u>(922,121)</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	(298,681)
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	(63,766)
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	(101,286)
Accrued compensated absences	(37,376)
Termination benefits	(11,344)
Net pension liability	185,254
	<u>35,248</u>
Change in net position of governmental activities (Statement B)	\$ 610,749

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

SPRINGFIELD TOWN SCHOOL DISTRICT
 STATEMENT OF NET POSITION - PROPRIETARY FUNDS
 JUNE 30, 2018

	Business-type Activities				Totals
	Food Service	Occupational Div. Programs	LEAF & Summer Care	School	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 63,959	\$ 139,550	\$ 303,877	\$ 17,157	\$ 474,643
Allowance for uncollectibles	58,787	-	60,050	-	118,837
Due from other governments	29,437	-	-	-	29,437
Inventory	65,937	139,550	363,927	17,157	606,571
Total current assets	\$ 158,110	\$ 279,100	\$ 667,854	\$ 34,314	\$ 1,079,378
Noncurrent assets:					
Capital assets:					
Furniture and equipment	344,406	-	-	-	344,406
Accumulated depreciation	(158,930)	-	-	-	(158,930)
Total noncurrent assets	\$ 185,476	\$ -	\$ -	\$ -	\$ 185,476
TOTAL ASSETS	\$ 343,586	\$ 279,100	\$ 667,854	\$ 34,314	\$ 1,264,854
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 96,959	\$ -	\$ 12,088	\$ -	\$ 109,047
Accrued payroll	65,937	1,603	12,088	-	79,628
Total current liabilities	\$ 162,896	\$ 1,603	\$ 24,176	\$ -	\$ 188,675
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue	7,785	-	-	-	7,785
DEFERRED INFLOWS OF RESOURCES	\$ 7,785	\$ -	\$ -	\$ -	\$ 7,785
NET POSITION					
Restricted:					
Net investment in capital assets	9,901	-	-	-	9,901
Restricted	66,994	137,947	351,830	17,157	606,994
Unrestricted	69,684	137,947	351,830	17,157	606,994
TOTAL NET POSITION	\$ 146,569	\$ 276,894	\$ 703,660	\$ 34,314	\$ 1,161,837
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 172,838	\$ 139,550	\$ 363,927	\$ 17,157	\$ 683,472

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
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Business-Type Activities				Totals
	Food Service	Occupational Dev Programs	LEAP & Summer/Dayz	Summer School	
OPERATING REVENUES					
Intergovernmental	\$ 337,845	\$ 802,800	\$ 46,019	\$ -	\$ 1,186,664
Interest income	14	-	39	540	693
Miscellaneous	428	250	284	-	962
TOTAL OPERATING REVENUES	465,983	803,050	43,942	540	1,712,415
OPERATING EXPENSES					
Salaries	-	565,628	277,706	926	844,260
Benefits	-	203,735	59,341	71	263,747
Repairs and maintenance	271,764	685	16,447	-	288,896
Supplies and food	210,862	6,078	38,364	-	255,304
Rentals	3,044	20,632	4,023	-	27,699
Utilities	-	1,100	2,066	-	3,166
Equipment & maintenance	2,654	709	2,820	-	6,183
Depreciation	3,043	-	-	-	3,043
Other	5,810	8,350	4,289	-	18,449
TOTAL OPERATING EXPENSES	467,111	810,441	388,251	997	1,706,750
OPERATING INCOME (LOSS)	(12,128)	(7,391)	37,647	(457)	17,651
NON-OPERATING REVENUES (EXPENSES)					
Interest income	131	-	-	-	131
Transfers in	24,829	-	10,369	-	35,198
Transfers out	(24,829)	-	(10,369)	-	(35,198)
TOTAL NON-OPERATING REVENUES (EXPENSES)	0	0	0	0	0
CHANGES IN NET POSITION	12,812	(7,391)	37,647	(457)	42,611
NET POSITION - JULY 1	56,282	145,338	314,192	17,614	533,426
NET POSITION - JUNE 30	\$ 69,094	\$ 137,947	\$ 351,839	\$ 17,157	\$ 576,037

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, 2018

	Business-Type Activities				Totals
	Food Service	Occupational Dev Programs	Summer/Dayz	Summer School	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 134,432	\$ 250	\$ 365,220	\$ 640	\$ 500,451
Intergovernmental receipts	315,242	802,800	40,938	-	1,139,100
Payments to suppliers	(337,705)	(810,617)	(38,438)	(897)	(1,187,657)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(150,131)	(7,567)	216,899	(457)	18,754
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest income	131	-	-	-	131
Net cash proceeds (used) by investing activities	-	-	-	-	-
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES					
NET CASH PROVIDED (USED) BY NON-CAPITAL FINANCING ACTIVITIES	24,829	-	-	-	24,829
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(150,171)	(7,567)	216,899	(457)	43,704
CASH AND CASH EQUIVALENTS - JULY 1	179,130	147,117	66,923	17,614	409,884
CASH AND CASH EQUIVALENTS - JUNE 30	\$ 13,959	\$ 139,550	\$ 383,777	\$ 17,157	\$ 474,543
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Changes in operating assets, liabilities and deferred inflows of resources:					
(Increase) decrease in due accounts receivable	(13,012)	-	-	-	(13,012)
(Increase) decrease in inventory	(15,096)	-	(26,561)	-	(40,657)
(Increase) decrease in due from other funds	71,469	(36)	202,100	-	202,100
(Decrease) increase in accrued payroll	-	-	31	-	31
(Decrease) increase in deferred revenue	-	-	(140)	-	(140)
(Decrease) increase in other non-current assets	(202,131)	-	-	-	(202,131)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (150,131)	\$ (7,567)	\$ 216,899	\$ (457)	\$ 18,754

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

STATEMENT J

SPRINGFIELD TOWN SCHOOL DISTRICT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2018

	Agency Funds	Student Activities	Total Private- Purpose Funds
ASSETS			
Cash and cash equivalents	\$ 17,158	\$ -	\$ 2,520
Investments	-	-	322,168
TOTAL ASSETS	<u>\$ 17,158</u>	<u>\$ -</u>	<u>\$ 324,688</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION			
Restricted - held in trust	\$ 17,158	\$ -	\$ 324,688
TOTAL NET POSITION	<u>\$ 17,158</u>	<u>\$ -</u>	<u>\$ 324,688</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, 2018

	Total Private- Purpose Funds
ADDITIONS	
Contributions	
Donations	\$ 294,396
Total contributions	<u>294,396</u>
Investment earnings:	
Income earned	256
Total investment earnings, net	<u>256</u>
Total additions	<u>294,652</u>
DEDUCTIONS	
Scholarship awards	56,439
Total deductions	<u>56,439</u>
CHANGE IN NET POSITION	238,213
NET POSITION - JULY 1	<u>86,475</u>
NET POSITION - JUNE 30	<u>\$ 324,688</u>

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

**TOWN OF SPRINGFIELD, VERMONT
JUNE 30, 2018**

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**TOWN OF SPRINGFIELD, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2018
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, 2018, 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, 2018, 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.

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 accompanying Schedule of Expenditures of Federal Awards is 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 January 16, 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
January 16, 2019

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

**TOWN OF SPRINGFIELD, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

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, 2018. Readers should consider this information in conjunction with the financial statements which are located after this analysis. This discussion and analysis provides comparisons between FY 2018 and FY 2017.

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, 2018 by \$35,568,512 compared to \$35,890,057, at June 30, 2017. This represents a decrease of \$321,545. The change in net position for fiscal year 2018 was a decrease of \$321,545 compared to a decrease of \$123,858 for fiscal year 2017.

Fund Highlights

At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of \$8,421,730, a decrease of \$1,020,890 in comparison with an increase of \$383,278 for the prior year. Of the total fund balance, \$7,391,283 represents amounts restricted, committed or assigned to specific purposes, such as reserves and encumbrances approved by management, and \$621,608 is nonspendable, leaving an unassigned balance of \$408,839.

Long-term Debt

The Town's long-term debt increased \$497,757 during the fiscal year and had a total ending balance of \$16,198,501.

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 2018 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. A second auditor's report on compliance and internal controls over compliance requirements of the Town's federal awards is also included.

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 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.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2017	2018	2017	2018	2017	2018
PROGRAM EXPENSES						
General government	1,224,836	5,291,978	-	-	1,224,836	5,291,978
Police	3,216,090	1,994,775	-	-	3,216,090	1,994,775
Fire and ambulance	2,378,870	1,357,965	-	-	2,378,870	1,357,965
Public Works	4,429,074	3,628,442	-	-	4,429,074	3,628,442
Parks and recreation	514,081	383,909	-	-	514,081	383,909
Senior citizens	83,837	55,532	-	-	83,837	55,532
Library	685,173	486,125	-	-	685,173	486,125
Special appropriations	558,532	779,135	-	-	558,532	779,135
Education	7,142,515	7,063,649	-	-	7,142,515	7,063,649
Water and Sewer	-	-	2,871,255	2,849,697	2,871,255	2,849,697
Solid Waste	-	-	-	-	-	-
Interest	51,396	53,885	330,036	292,278	381,432	346,163
Total Program Expenses	20,284,404	21,095,395	3,201,291	3,141,975	23,485,695	24,237,370
Transfers In (Out)	(470,000)	(470,000)	470,000	470,000	-	-
Increase (decrease) in Net Position	\$ (127,281)	\$ (923,106)	\$ 3,423	\$ 601,561	\$ (123,858)	\$ (321,545)

Total governmental activities expenses were \$20,284,404 and \$21,095,395 in fiscal years 2017 and 2018, 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 \$3,602,449 in 2017 and \$2,388,579 in 2018. 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 \$17,024,674 in fiscal 2017 and \$18,253,710 in fiscal 2018.

Fund Financial Statements

- Governmental Funds** - The combined fund balance of the governmental funds was \$9,442,620 at June 30, 2017 and \$8,421,730 at June 30, 2018. \$7,391,283 of the FY 2018 fund balance is restricted, committed or assigned. \$621,608 is nonspendable, leaving a remaining unassigned balance of \$408,839. The fund balance of the General Fund decreased from \$2,839,706 in FY 2017 to \$1,946,050 in FY 2018.

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, 2018 was a negative \$893,656. While this amount is small relative to the amount of budgeted expenditures of \$11,431,156, it was the result of significant activities that offset to that small budgetary result. State grants revenues, included in intergovernmental revenue, came in favorably by \$370,050. The Town also received \$310,010 in excess of budgeted payments in lieu of taxes and \$140,797 for ambulance revenue, while police revenues experienced a decline of \$17,872.

Other budgetary areas where there was a significant difference were Finance and Administration (over by \$455,126) and the Fixed Costs (over by \$151,604). The variance in the Finance and Administration Department is due to reappraisal and restoration expenses not being budgeted. The reappraisal and restoration expenses were funded by a separate source of funds and not raised by the tax rate. The variance in the Fixed Costs is partially due to an increase in workers compensation rates, and losses and claims.

- 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, 2018 was \$11,434,918, an increase of \$601,561 over the previous fiscal year.

Capital Assets

The following is a schedule of capital assets as of June 30, 2017 and 2018.

	Capital Assets June 30, 2017 and 2018	
	2017	2018
Land	\$ 360,612	\$ 360,612
Construction in Progress	18,765,346	19,065,407
Infrastructure	7,767,573	8,858,581
Machinery and equipment	3,997,395	4,074,376
Buildings and improvements	30,890,926	32,358,976
Total Capital Assets	12,950,345	14,323,572
Less Accumulated Depreciation	\$ 17,940,581	\$ 18,035,404
Capital Assets, Net	\$ 1,009,764	\$ 628,168

The Town has an investment in capital assets, net of accumulated depreciation, of \$43,497,161 and \$44,752,067 on June 30, 2017 and June 30, 2018, respectively. The net increase (including additions and deductions) between the two periods amounted to \$1,254,906.

Debt

The following is a schedule of long-term debt as of June 30, 2017 and 2018.

	Long-term Debt at June 30, 2017 and 2018	
	2017	2018
Governmental activities - EPA loan	\$ 256,328	\$ 232,671
Vermont Municipal Bond Bank		
Bond payable - 2015 Series 5	1,330,000	1,215,000
Total governmental activities	\$ 1,586,328	\$ 1,447,671

TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018
 (Page 1 of 2)

	<u>2017</u>	<u>2018</u>	
Long-term Debt at June 30, 2017 and 2018 (continued)			
Business-type activities -			
USDA - Rural Development			
USDA-91-06	\$ 1,742,505	\$ 1,696,671	
USDA-92-04	1,257,632	1,204,658	
USDA-92-10	103,018	99,196	
USDA-92-12	355,335	342,154	
USDA-92-14	328,445	316,261	
USDA-92-15	487,134	472,241	
Vermont Municipal Bond Bank			
Bond payable - 2014 Series 3	2,520,000	2,380,000	
Bond payable - ARI-002	485,294	434,400	
Bond payable - AR3-028	514,040	477,323	
Bond payable - RF1-019	274,690	228,908	
Bond payable - RF1-055	415,420	363,493	
Bond payable - RF1-089	178,975	164,060	
Bond payable - RF1-130	40,172	37,494	
Bond payable - RF3-172	291,770	284,578	
Bond payable - RF1-184	105,210	220,602	
Bond payable - RF1-203	-	1,156,667	
Bond payable - RF3-034	100,249	81,366	
Bond payable - RF3-060	1,032,954	950,906	
Bond payable - RF3-240	3,075,634	2,975,878	
Bond payable - RF3-312-1	805,939	765,574	
Bond payable - WPL-258	-	98,400	
Total business-type activities	<u>\$14,114,416</u>	<u>\$ 14,750,830</u>	

At the end of the fiscal year, the Town had \$1,447,671 in long-term debt outstanding in governmental activities compared to \$1,586,328 in the prior year. For the business-type activities, long-term debt outstanding was \$14,750,830 compared to \$14,114,416 in the prior year. Total long-term debt increased by \$497,757.

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.

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

TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2018
(Page 2 of 2)

	Governmental Activities	Business-type Activities	Totals
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension credits	120,594	14,905	135,499
Revenues collected in advance	222,132	-	222,132
Total deferred inflows of resources	342,726	14,905	357,631
NET POSITION:			
Net investment in capital assets	16,587,733	11,965,833	28,553,566
Restricted	6,714,669	114,646	6,829,315
Unrestricted	831,192	(645,561)	185,631
Total net position	\$ 24,133,594	\$ 11,434,918	\$ 35,568,512

TOWN OF SPRINGFIELD, VERMONT
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

FUNCTIONS/PROGRAMS:	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
	Grants and Contributions	Other	Governmental Activities	Business-type Activities
Expenses				
General government	\$ 413,671	\$ 70,019	\$ (4,442,490)	\$ (4,442,490)
Police	187,819	60,660	(1,746,296)	(1,746,296)
Fire and ambulance	17,280	-	(797,722)	(797,722)
Public works	3,628,442	290,467	(3,035,010)	(3,035,010)
Parks and recreation	5,114	82,860	(295,995)	(295,995)
Senior citizens	-	-	(55,552)	(55,552)
Library	486,125	4,345	(437,102)	(437,102)
Special appropriations	775,135	-	(775,135)	(775,135)
Education (payment to School District)	7,063,649	-	(7,063,649)	(7,063,649)
Interest on debt	53,863	-	(53,863)	(53,863)
Total governmental activities	972,005	1,347,233	(18,706,816)	(18,706,816)
Business-type activities				
Water and sewer operations	509,117	2,652,694	-	312,114
Solid waste	-	111,703	-	111,703
Interest on debt	292,278	-	-	(292,278)
Total business-type activities	801,394	2,764,397	-	131,539
	\$ 24,237,370	\$ 1,441,122	\$ 1,441,122	\$ 221,044
GENERAL REVENUES				
- PROPERTY TAXES			17,955,955	17,955,955
- INVESTMENT INCOME			297,755	297,777
- TRANSFERS IN (OUT)			(470,000)	-
			17,783,710	18,253,732
CHANGE IN NET POSITION			(923,106)	601,561
NET POSITION, July 1, 2017			25,056,700	10,833,357
NET POSITION, June 30, 2018			\$ 24,133,594	\$ 11,434,918

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, 2018
 (Page 1 of 2)

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,037,228	\$ 1,517,616	-	\$ 2,554,844
Investments	-	2,605,738	-	2,605,738
Delinquent property taxes	757,952	-	-	757,952
Accounts receivable, net	258,373	-	-	258,373
Notes receivable, net	-	1,391,549	-	1,391,549
Accrued interest receivable	-	651	-	651
Grants receivable	1,785,888	68,130	-	68,130
Due from other funds	-	-	1,002,365	2,788,253
Prepaid expenditures	75,678	-	-	75,678
Total assets	<u>\$ 3,915,119</u>	<u>\$ 5,583,684</u>	<u>\$ 1,002,365</u>	<u>\$ 10,501,168</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY

LIABILITIES:				
Accounts payable	\$ 337,079	\$ 38,118	\$ -	\$ 375,197
Accrued wages	249,563	-	-	249,563
Accrued benefits	525,903	-	-	525,903
Due to other funds	-	63,101	-	63,101
Total liabilities	<u>1,112,545</u>	<u>101,219</u>	<u>-</u>	<u>1,213,764</u>
DEFERRED INFLOWS OF RESOURCES:				
Revenues collected in advance	212,982	9,150	-	222,132
Unavailable revenue - taxes and fees	643,542	-	-	643,542
Total deferred inflows of resources	<u>856,524</u>	<u>9,150</u>	<u>-</u>	<u>865,674</u>

FUND EQUITY:

Fund balances -				
Nonspendable	75,678	-	545,930	621,608
Restricted	441,378	5,473,315	456,435	6,371,128
Committed	343,541	-	-	343,541
Assigned	676,614	-	-	676,614
Unassigned	408,839	-	-	408,839
Total fund balances	<u>1,946,050</u>	<u>5,473,315</u>	<u>1,002,365</u>	<u>8,421,730</u>
Total liabilities, deferred inflows of resources and fund equity	<u>\$ 3,915,119</u>	<u>\$ 5,583,684</u>	<u>\$ 1,002,365</u>	<u>\$ 10,501,168</u>

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

TOWN OF SPRINGFIELD, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018
 (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	\$ 8,421,730
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.	32,358,976
Capital assets	(14,323,572)
Accumulated depreciation	
Liabilities not due and payable in the year are not reported in the governmental funds.	(228,432)
Accrued compensated absences	(1,447,671)
Long-term debt	
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	643,542
Unavailable revenue - taxes and fees	
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	1,324,083
Deferred pension credits	(120,594)
Net pension liability	<u>(2,494,468)</u>
Net position of governmental activities - Government-wide Statement of Net Position	<u>\$ 24,133,594</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, 2018
 (Page 1 of 2)

	General Fund	Special Revenue Fund	Permanent Fund	Totals Governmental Funds
REVENUES:				
Property taxes	\$ 17,874,744	\$ -	\$ -	\$ 17,874,744
Less payments to School District	(7,063,649)	-	-	(7,063,649)
Intergovernmental revenue	407,190	269,394	-	676,584
Licenses, fees, and permits	365,798	-	-	365,798
Departmental income	1,195,637	77,822	-	1,273,479
Investment income	10,894	237,268	49,593	297,755
Miscellaneous	17,877	52,141	2,700	72,718
Total revenues	12,808,511	636,625	52,293	13,497,429

EXPENDITURES:				
Current -				
Finance and administration	1,280,687	-	-	1,280,687
Police	1,832,782	3,636	-	1,836,418
Fire and ambulance	1,237,180	-	-	1,237,180
Public works	2,507,158	-	-	2,507,158
Parks and recreation	291,350	73,653	-	365,003
Senior citizens	55,532	-	-	55,532
Library	473,423	-	-	473,423
Fixed costs	2,773,370	-	-	2,773,370
Miscellaneous	-	331,398	18,041	349,439
Special appropriations	779,135	-	-	779,135
Grant expenditures	-	372,006	-	372,006
Reimbursable services	217,126	-	-	217,126
Bad debt expenditures	-	418	-	418
Capital outlay	1,580,539	17,000	-	1,597,539
Debt services - principal	150,000	-	-	150,000
- interest	53,885	-	-	53,885
Total expenditures	13,232,167	798,111	18,041	14,048,319
EXCESS OF REVENUES OR (EXPENDITURES)	(423,656)	(161,486)	34,252	(550,890)

OTHER FINANCING SOURCES (USES):				
Interfund transfers in (out), net	(470,000)	-	-	(470,000)
NET CHANGE IN FUND BALANCES	(893,656)	(161,486)	34,252	(1,020,890)
FUND BALANCES, July 1, 2017	2,839,706	5,634,801	968,113	9,442,620
FUND BALANCES, June 30, 2018	\$ 1,946,050	\$ 5,473,315	\$ 1,002,365	\$ 8,421,730

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, 2018
 (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	\$	(1,020,890)
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	1,659,488
	Depreciation	(1,564,665)

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 10,681
 (Increase) decrease in accrued interest 7,049
 Proceeds from long-term debt (11,343)
 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
 Prior year (562,331)
 Current year 643,542

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 (234,637)

Change in net position of governmental activities - Government-wide Statement of Activities \$ (923,106)

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, 2018

	Original and Final Budget	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Property taxes	\$ 10,676,925	\$ 10,811,095	\$ 134,170
Intergovernmental	1,500	407,190	405,690
Licenses, fees, and permits	337,300	365,798	28,498
Public works	569,000	573,016	4,016
Police	48,050	60,660	12,610
Fire and ambulance	395,631	543,213	147,582
Parks and recreation	5,000	10,092	5,092
Library	10,750	8,676	(2,074)
Investment income	11,000	10,894	(106)
Miscellaneous	11,000	17,877	6,877
Total revenues	<u>12,066,156</u>	<u>12,808,511</u>	<u>742,355</u>
EXPENDITURES:			
General government -			
Finance and administration	825,561	1,280,687	455,126
Police	1,938,395	1,832,782	(105,613)
Fire and ambulance	1,188,036	1,237,180	49,144
Public works	2,747,835	2,507,158	(240,677)
Parks and recreation	318,014	291,350	(26,664)
Senior services	51,183	55,532	4,349
Library	588,020	473,423	(114,597)
Fixed costs	2,621,766	2,773,370	151,604
Reimbursable services	136,000	217,126	81,126
Special appropriations	810,850	779,135	(31,715)
Capital outlay	-	1,580,539	1,580,539
Debt service - principal	150,000	150,000	-
Debt service - interest	55,496	53,885	(1,611)
Total expenditures	<u>11,431,156</u>	<u>13,232,167</u>	<u>1,801,011</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>635,000</u>	<u>(423,656)</u>	<u>(1,058,656)</u>
OTHER FINANCING SOURCES (USES):			
Interfund transfers in (out), net	(635,000)	(470,000)	(165,000)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (893,656)</u>	<u>\$ (893,656)</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, 2018
(Page 1 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 445,069	\$ 2,943	\$ 448,012
Accounts receivable, net	1,073,095	-	1,073,095
Inventory	156,708	-	156,708
Due from other funds	-	111,703	111,703
Total current assets	<u>1,674,872</u>	<u>114,646</u>	<u>1,789,518</u>
Noncurrent assets -			
Capital assets	46,307,496	-	46,307,496
less - accumulated depreciation	(19,590,833)	-	(19,590,833)
Total noncurrent assets	<u>26,716,663</u>	<u>-</u>	<u>26,716,663</u>
Total assets	<u>28,391,535</u>	<u>114,646</u>	<u>28,506,181</u>

DEFERRED OUTFLOWS

OF RESOURCES:

Deferred pension expense	<u>163,651</u>	<u>-</u>	<u>163,651</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	93,455	-	93,455
Accrued interest	39,520	-	39,520
Accrued wages	31,524	-	31,524
Accrued benefits	88,081	-	88,081
Current portion of long-term debt	741,131	-	741,131
Due to other funds	1,832,574	-	1,832,574
Total current liabilities	<u>2,826,285</u>	<u>-</u>	<u>2,826,285</u>
Noncurrent liabilities -			
Accrued compensated absences	75,720	-	75,720
Net pension liability	308,305	-	308,305
Long-term debt	14,009,699	-	14,009,699
Total noncurrent liabilities	<u>14,393,724</u>	<u>-</u>	<u>14,393,724</u>
Total liabilities	<u>17,220,009</u>	<u>-</u>	<u>17,220,009</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, 2018
 (Page 2 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
DEFERRED INFLOWS			
OF RESOURCES:			
Deferred pension credits	14,905	-	14,905
NET POSITION:			
Net investment in capital assets	11,965,833	-	11,965,833
Restricted	-	114,646	114,646
Unrestricted	(645,561)	-	(645,561)
Total net position	<u>\$ 11,320,272</u>	<u>\$ 114,646</u>	<u>\$ 11,434,918</u>

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
OPERATING REVENUES:			
Charges for services	2,652,694	-	2,652,694
OPERATING EXPENSES:			
Wages	1,158,064	-	1,158,064
Administrative	59,530	-	59,530
Maintenance	195,869	-	195,869
Wastewater	447,769	-	447,769
Dewatering and composting	122,323	-	122,323
Depreciation	828,149	-	828,149
Total operating expenses	<u>2,811,704</u>	<u>-</u>	<u>2,811,704</u>
Operating income (loss)	<u>(159,010)</u>	<u>-</u>	<u>(159,010)</u>
NONOPERATING			
REVENUES (EXPENSES):			
Grant revenue	509,117	-	509,117
Solid waste management district refund	-	111,703	111,703
Grant expenses	(37,993)	-	(37,993)
Investment income	22	-	22
Interest expense	(292,278)	-	(292,278)
Total nonoperating revenues (expenses)	<u>178,868</u>	<u>111,703</u>	<u>290,571</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>19,858</u>	<u>111,703</u>	<u>131,561</u>
Operating transfers in	492,500	-	492,500
Operating transfers out	(22,500)	-	(22,500)
CHANGE IN NET POSITION	<u>469,858</u>	<u>111,703</u>	<u>601,561</u>
NET POSITION, July 1, 2017	<u>10,830,414</u>	<u>2,943</u>	<u>10,833,357</u>
NET POSITION, June 30, 2018	<u>\$ 11,320,272</u>	<u>\$ 114,646</u>	<u>\$ 11,434,918</u>

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
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018
(Page 1 of 2)

	Water and Sewer Fund	Solid Waste Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 2,626,554	\$ -	2,626,554
Cash paid to suppliers for goods and services	(939,292)	-	(939,292)
Cash paid to employees for services	(1,231,163)	-	(1,231,163)
Net cash provided (used) by operating activities	456,099	-	456,099
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Grant proceeds	509,117	-	509,117
Grant expenses	(37,993)	-	(37,993)
Purchases of capital assets	(1,988,232)	-	(1,988,232)
Proceeds from long-term debt	1,370,459	-	1,370,459
Waste management district refund	-	111,703	111,703
Change in due to/from other funds	-	(111,703)	(111,703)
Principal paid on bonds	(734,045)	-	(734,045)
Interest paid on bonds	(292,278)	-	(292,278)
Net cash provided (used) by capital and related financing activities	(1,172,972)	-	(1,172,972)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers in (out)	470,000	-	470,000
Change in due to/from other funds	(132,449)	-	(132,449)
Net cash provided (used) by noncapital financing activities	337,551	-	337,551
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	22	-	22
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(379,300)	-	(379,300)
CASH AND CASH EQUIVALENTS, July 1, 2017	824,369	2,943	827,312
CASH AND CASH EQUIVALENTS, June 30, 2018	\$ 445,069	\$ 2,943	\$ 448,012

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, 2018
(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)	\$ (159,010)	\$ -	\$ (159,010)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	828,149	-	828,149
(Increase) decrease in -			
Accounts receivable	(26,140)	-	(26,140)
Inventory	2,884	-	2,884
Increase (decrease) in -			
Accrued interest	(9,270)	-	(9,270)
Accrued wages	2,345	-	2,345
Accounts payable	(107,415)	-	(107,415)
Net pension liability	24,736	-	24,736
Accrued compensated absences	(100,180)	-	(100,180)
Net cash provided (used) by operating activities	\$ 456,099	\$ -	\$ 456,099

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

TOWN OF SPRINGFIELD, VERMONT
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2018

	Trustees of Public Funds Fund
ASSETS:	
Cash and cash equivalents	\$ 92,640
Investments	<u>1,719,415</u>
Total assets	<u>1,812,055</u>
LIABILITIES:	
Due to other funds	<u>1,004,281</u>
NET POSITION:	
Restricted	<u>\$ 807,774</u>

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, 2018

	Trustees of Public Funds Fund
ADDITIONS:	
Investment income	\$ 43,457
Contributions	<u>5,000</u>
Total additions	<u>48,457</u>
DEDUCTIONS:	
Disbursements	<u>82,276</u>
CHANGE IN NET POSITION	(33,819)
NET POSITION, July 1, 2017	<u>841,593</u>
NET POSITION, June 30, 2018	<u>\$ 807,774</u>

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

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018

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.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

- D. Measurement focus and basis of accounting (continued) - 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.
- 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, 2018 totaled \$628,562.
- 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, 2018 were payable in four installments due August 15, 2017, November 15, 2017, February 15, 2018 and May 15, 2018.
- 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.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

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

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

Proprietary Fund:

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

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

1. Summary of significant accounting policies (continued):

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, 2018 the Town reported \$525,903 and \$88,031 in the General and Water and Sewer Funds, respectively. Accumulated sick leave estimated to be paid at terminal leave upon retirement is recorded in the government-wide and proprietary fund financial statements. At June 30, 2018 the Town reported \$228,432 and \$75,720 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.

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.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

2. Deposits and investments:

Fair value and classification - Deposits and investments are stated at fair value as described in note 1.I. The classification of investments as of June 30, 2018 is as follows:

<u>Investment</u>	<u>Fair Value</u>
Government bonds	\$ 401,103
Municipal bonds	51,233
Corporate bonds	508,459
Mutual funds	2,473,861
Corporate stock	890,497
	<u>\$ 4,325,153</u>

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, a government 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, 2018, \$522,881 of the Town's bank balance of \$3,060,376 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, 2018 are as follows:

	Fair Value	Investment Maturity			
		Less than One Year	1 to 5 Years	6 to 10 Years	Years
Government bonds	\$ 401,103	\$ 135,214	\$ 207,825	\$ 58,064	-
Municipal bonds	51,233	-	51,233	-	-
Corporate bonds	<u>508,459</u>	<u>39,860</u>	<u>187,617</u>	<u>280,982</u>	<u>-</u>
	<u>\$ 960,795</u>	<u>\$ 175,074</u>	<u>\$ 446,675</u>	<u>\$ 280,982</u>	<u>\$ 280,982</u>

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

2. Deposits and investments (continued):

Credit risk - Credit risk is the risk that an issuer of 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	\$ 67,139
AA+	459,943
AA	119,837
AA-	59,235
A+	114,582
A-	120,886
BBB+	19,173
	<u>\$ 960,795</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, 2018, the Town does not hold more than 5% of its investments in any one issuer, other than mutual funds.

3. Notes receivable:

The Town, through various federal loan programs, has received grants and advanced funds to encourage community development. These loans, generally secured by subordinated collateral positions, are recorded as notes receivable. Notes receivable as of June 30, 2018 are as follows:

	Current Interest Rate	Maturity Date
Mountain View Housing	0.00%	December, 2030
South View Housing	2.00%	November, 2027
Springfield Fence	0.00%	October, 2042
Wall Street Housing	2.00%	November, 2021
Alva Waste	1.00%	November, 2019
Vermont Beer Shapers	4.00%	January, 2021
Heritage Deli and Bakery, Inc.	3.00%	June, 2022
100 River Street, LLC	3.00%	March, 2020
Springfield Housing	1.00%	September, 2021
Rusted Roof LLC	0.50%	October, 2019
SRDC	2.00%	June, 2025
Springfield Food Co-op	3.00%	July, 2028
	1.00%	November, 2024
		<u>1,399,037</u>
Less: Allowance for doubtful accounts		<u>(7,488)</u>
		<u>\$ 1,391,549</u>

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

4. Capital assets:

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Increase	Decrease	Balance June 30, 2018
Governmental activities -				
Capital assets, not depreciated:	\$ 360,612	\$ -	\$ -	\$ 360,612
Land and improvements				
Capital assets, depreciated:				
Infrastructure	18,765,346	300,061	-	19,065,407
Machinery and equipment	7,767,573	1,282,446	191,438	8,858,581
Buildings and improvements	3,997,395	76,981	-	4,074,376
Total capital assets, depreciated	30,530,314	1,659,488	191,438	31,998,364
Less accumulated depreciation for:				
Infrastructure	6,605,521	912,332	-	7,517,853
Machinery and equipment	4,964,095	497,333	191,438	5,269,990
Buildings and improvement	1,380,729	155,000	-	1,535,729
Total accumulated depreciation	12,950,345	1,564,665	191,438	14,323,572
Total capital assets, depreciated, net	17,579,969	94,823	-	17,674,792
Capital assets, net, governmental activities	17,940,581	94,823	-	18,035,404
Business-type activities -				
Capital assets, not depreciated:	480,346	1,912,252	140,781	2,251,817
Construction in progress	281,434	-	-	281,434
Land and improvements	761,780	1,912,252	140,781	2,533,251
Total capital assets, not depreciated	1,423,560	3,824,504	140,781	5,075,301
Capital assets, depreciated:				
Wellfields, reservoirs, mains, and pipes	26,240,772	140,781	-	26,381,553
Treatment plants and pump stations	15,470,187	55,980	-	15,526,167
Meters and hydrants	188,173	-	-	188,173
Chlorination and pumping facilities	770,367	20,000	-	790,367
Equipment	887,985	-	-	887,985
Total capital assets, depreciated	43,557,484	216,761	-	43,774,245
Less accumulated depreciation for:				
Wellfields, reservoirs, mains, and pipes	6,874,993	474,923	-	7,349,916
Treatment plants and pump stations	10,349,396	282,019	-	10,631,415
Meters and hydrants	168,237	2,468	-	170,705
Chlorination and pumping facilities	589,821	39,033	-	628,854
Equipment	780,237	29,706	-	809,943
Total accumulated depreciation	18,762,684	828,149	-	19,590,833
Total capital assets, depreciated, net	24,794,800	(611,388)	-	24,183,412
Capital assets, net, business-type activities	25,556,580	1,300,864	140,781	26,716,663
Capital assets, net	\$ 43,497,161	\$ 1,395,687	\$ 140,781	\$ 44,752,067

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

4. Capital assets (continued):

Depreciation expense of \$1,564,665 in the governmental activities was allocated to expenses of the general government (\$70,681), police (\$160,857), fire and ambulance (\$143,235), public works (\$1,156,289), parks and recreation (\$18,906) and library (\$12,702) programs based on capital assets assigned to those functions. Depreciation expense of \$828,149 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, 2018 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ 1,785,888	\$ -
Special Revenue Fund	1,002,365	63,101
Permanent Fund	<u>2,788,253</u>	<u>63,101</u>
Proprietary funds -		
Water and Sewer Fund	-	1,832,574
Solid Waste Fund	111,703	-
	<u>111,703</u>	<u>1,832,574</u>
Fiduciary funds -		
Trustees of Public Funds Fund	-	1,004,281
	<u>\$ 2,899,956</u>	<u>\$ 2,899,956</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 \$470,000 were to reimburse annual operational expenditures.

7. 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, 2018, the balance owed is \$232,671.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

8. Debt:

Long-term - Outstanding long-term debt as of June 30, 2018 is as follows:

Governmental activities -		
Bond payable, United States Environmental Protection Agency, no interest, annual principal payment of \$35,000.		\$ 232,671
Bond payable, 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>1,215,000</u>
Total governmental activities		<u>\$ 1,447,671</u>
Business-type activities -		
Bond payable, United States Department of Agriculture Rural Development, USDA-91-06, interest at 4.0%, semi-annual payments of \$57,540, due September 2040.		\$ 1,696,671
Bond payable, United States Department of Agriculture Rural Development, USDA-92-04, interest at 4.5%, semi-annual payments of \$54,489, due December 2033.		1,204,658
Bond payable, United States Department of Agriculture Rural Development, USDA-92-10, interest at 4.125%, semi-annual payments of \$4,016, due September 2035.		99,196
Bond payable, United States Department of Agriculture Rural Development, USDA-92-12, interest at 4.125%, semi-annual payments of \$13,852, due September 2035.		342,154
Bond payable, United States Department of Agriculture Rural Development, USDA-92-14, interest at 4.125%, semi-annual payments of \$12,804, due September 2035.		316,261
Bond payable, United States Department of Agriculture Rural Development, USDA-92-15, interest at 4.5%, semi-annual payments of \$18,324, due December 2037.		472,241
Bond payable, Vermont Municipal Bond Bank - 2014 Series 3, interest at 1.633% annual principal payment of \$140,000, due November 2034.		<u>2,380,000</u>
Bond payable, Vermont Municipal Bond Bank - AR1-002, no interest, annual payment of \$31,029, due November 2031.		434,400
Bond payable, Vermont Municipal Bond Bank - AR3-028, no interest, annual payment of \$36,717, due June 2031.		477,323
Bond payable, Vermont Municipal Bond Bank - RF1-019, no interest, annual payment of \$45,782, due September 2022.		228,908
Bond payable, Vermont Municipal Bond Bank - RF1-055, no interest annual payment of \$51,928, due September 2024.		363,493
Bond payable, Vermont Municipal Bond Bank - RF1-089, no interest annual payment of \$14,915, due May 2029.		164,060

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

8. Debt (continued):

Long-term (continued) -	Balance July 1, 2017	Additions	Retirements	Balance June 30, 2018	Due Within One Year
Business-type activities (continued) -					
Bond payable, Vermont Municipal Bond Bank - RF1-130, no interest, annual payment of \$2,678, due November 2031.				37,494	
Bond payable, Vermont Municipal Bond Bank - RF1-172, no interest, admin fee at 2%, annual payment of \$13,027, due December 2046.				284,578	
Bond payable, Vermont Municipal Bond Bank - RF1-184, no interest, admin fee at 2%, annual payment of \$19,768, due December 2038.				220,602	
Bond payable, Vermont Municipal Bond Bank - RF1-203, no interest, admin fee at 2%, annual payment of \$65,610, due December 2038.				1,156,667	
Bond payable, Vermont Municipal Bond Bank - RF3-034, interest at 3% annual payment of \$21,890, due October 2021.				81,366	
Bond payable, Vermont Municipal Bond Bank - RF3-060, no interest, admin fee at .6%, annual payment of \$89,751, due November 2031.				950,906	
Bond payable, Vermont Municipal Bond Bank - RF3-202, no interest, admin fee at 1.7%, annual payment of \$152,042, due June 2042.				2,975,878	
Bond payable, Vermont Municipal Bond Bank - RF3-312, interest at -.3%, annual payment of \$16,187, due November 2046.				765,574	
Bond payable, Vermont Municipal Bond Bank - WPL-258, no interest annual payment of \$19,680, due March 2022.				98,400	
Total business-type activities				\$ 14,750,830	

Long-term debt activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Additions	Retirements	Balance June 30, 2018	Due Within One Year
Governmental activities -					
EPA loan	\$ 256,328	\$ 11,343	\$ 35,000	\$ 232,671	\$ 35,000
Vermont Municipal Bond Bank					
Bond payable - 2015 Series 5	1,330,000	-	115,000	1,215,000	115,000
Total governmental activities	1,586,328	11,343	150,000	1,447,671	150,000

TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

8. Debt (continued):

Long-term (continued) -	Balance July 1, 2017	Additions	Retirements	Balance June 30, 2018	Due Within One Year
Business-type activities -					
USDA - Rural Development					
USDA-91-06	1,742,505	-	45,834	1,696,671	47,415
USDA-92-04	1,257,632	-	52,974	1,204,658	55,276
USDA-92-10	103,018	-	3,822	99,196	3,959
USDA-92-12	355,335	-	13,181	342,154	13,657
USDA-92-14	328,445	-	12,184	316,261	12,624
USDA-92-15	487,134	-	14,893	472,241	15,540
Vermont Municipal Bond Bank					
Bond payable - 2014 Series 3	2,520,000	-	140,000	2,380,000	140,000
Bond payable - AR1-002	485,294	-	50,894	434,400	31,029
Bond payable - AR3-028	514,040	-	36,717	477,323	36,717
Bond payable - RF1-019	274,690	-	45,782	228,908	45,782
Bond payable - RF1-055	415,420	-	51,927	363,493	51,927
Bond payable - RF1-089	178,975	-	14,915	164,060	14,915
Bond payable - RF1-130	40,172	-	2,678	37,494	2,678
Bond payable - RF3-172	291,770	-	7,192	284,578	7,336
Bond payable - RF1-184	105,210	115,392	-	220,602	-
Bond payable - RF1-203	-	1,156,667	-	1,156,667	-
Bond payable - RF3-034	100,249	-	18,883	81,366	19,449
Bond payable - RF3-060	1,032,954	-	82,048	950,906	82,541
Bond payable - RF3-240	3,075,634	-	99,756	2,975,878	101,452
Bond payable - RF3-312	805,939	-	40,365	765,574	39,154
Bond payable - WPL-258	-	98,400	-	98,400	19,680
Total business-type activities	14,114,416	1,370,459	734,045	14,750,830	741,131
Total long-term debt	\$ 15,700,744	\$ 1,381,802	\$ 884,045	\$ 16,198,501	\$ 891,131

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.

**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

8. Debt (continued):

Long-term (continued) -

Debt service requirements to maturity are as follows:

Year ending June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2019	\$ 150,000	\$ 43,550	\$ 741,131	\$ 102,498
2020	145,000	32,954	806,509	99,252
2021	145,000	31,955	816,202	96,135
2022	145,000	29,143	826,296	92,870
2023	145,000	24,756	814,914	89,454
2024-2028	607,671	54,194	3,754,294	390,538
2029-2033	110,000	-	3,457,333	279,016
2034-2038	-	-	2,320,939	149,069
2039-2043	-	-	1,093,698	22,091
2044-2047	-	-	119,514	(5,163)
	<u>\$ 1,447,671</u>	<u>\$ 216,552</u>	<u>\$ 14,750,830</u>	<u>\$ 1,315,760</u>

9. Fund balances:

Fund balances of the governmental funds are as follows:

Fund Balances:	General Fund		Special Revenue Fund		Permanent Fund	
Nonspendable:						
Prepaid items	\$ 75,678	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery principal	-	-	-	-	545,930	-
Total nonspendable	<u>75,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>545,930</u>	<u>-</u>
Restricted:						
Weathersfield Dam	100,000	-	-	-	-	-
Unsafe buildings	69,776	-	-	-	-	-
Reappraisal	177,308	-	-	-	-	-
Records restoration	94,294	-	-	-	-	-
Revolving loan funds	-	1,768,919	-	-	-	-
Civic improvement	-	2,786,672	-	-	-	-
Grants and other purposes	-	917,724	-	-	-	-
Library	-	-	-	-	348,369	-
Cemetery	-	-	-	-	108,066	-
Total restricted	<u>441,378</u>	<u>5,473,315</u>	<u>-</u>	<u>-</u>	<u>456,435</u>	<u>-</u>

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**TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

9. Fund balances (continued):

Fund Balances (continued):	General Fund		Special Revenue Fund		Permanent Fund	
Committed:						
Ambulance equipment	89,357	-	-	-	-	-
Fire equipment	197,890	-	-	-	-	-
Highway equipment	21,076	-	-	-	-	-
Parks and recreation equipment	35,218	-	-	-	-	-
Total committed	<u>343,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:						
Weathersfield Dam - earnings	48,052	-	-	-	-	-
Future expenditures	628,562	-	-	-	-	-
Total assigned	<u>676,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	408,839	-	-	-	-	-
	<u>\$ 1,946,050</u>	<u>\$ 5,473,315</u>	<u>\$ 1,002,365</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. Pension plans:

Vermont Municipal Employees' Retirement System -

Plan description: The Town also contributes to the Vermont Municipal Employees' Retirement System (VMERS) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The state statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information, which is available and may be reviewed at the VMERS office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 on 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 2.5% (Group A), 4.875% (Group B), 10.0% (Group C) or 11.35% (Group D) of their annual covered salary, and the Town is required to contribute 4.0% (Group A), 5.5% (Group B), 7.25% (Group C) or 9.85% (Group D) of the employees' compensation. Defined Contribution Plan members are required to contribute 5.0% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution requirements of Plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2018, 2017, and 2016, were \$393,386, \$377,993, and \$360,727 respectively. The amount contributed was equal to the required contributions for the year.

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TOWN OF SPRINGFIELD, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

TOWN OF SPRINGFIELD, VERMONT
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

10. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

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 2.3134% proportionate share of VMERS Defined Benefit Plan.

	Governmental Activities	Business-type Activities	Total
Town's share of VMERS net pension liability	\$ 2,494,468	\$ 308,305	\$ 2,802,773
Deferred outflows of resources -			
Deferred pension expense	\$ 1,324,083	\$ 163,651	\$ 1,487,734
Deferred inflows of resources -			
Deferred pension credits	\$ 120,594	\$ 14,905	\$ 135,499

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.

11. 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.

SCHEDULE OF TOWN'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY

	VMERS JUNE 30, 2018				Schedule 1
	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Town's proportion of the net pension liability	2.3134%	2.3734%	2.4083%	2.5294%	2.6631%
Town's proportionate share of the net pension liability	\$ 2,802,773	\$ 3,054,530	\$ 1,856,657	\$ 230,849	\$ 969,590
Town's covered payroll	\$ 5,566,465	\$ 5,352,509	\$ 4,960,528	\$ 4,928,946	\$ 4,967,335
Town's proportionate share of the net pension liability as a percentage of its covered payroll	50.351%	57.067%	37.429%	4.684%	19.519%
VMERS net position as a percentage of the total pension liability	83.64%	80.95%	87.42%	98.32%	92.71%

SCHEDULE OF TOWN'S CONTRIBUTIONS

	VMERS JUNE 30, 2018				Schedule 2
	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Contractually required contribution	\$ 393,386	\$ 377,793	\$ 360,727	\$ 336,636	\$ 326,277
Contributions in relation to the contractually required contribution	393,386	377,793	360,727	336,636	326,277
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 5,566,465	\$ 5,352,509	\$ 4,960,528	\$ 4,928,946	\$ 4,967,335
Contributions as a percentage of covered payroll	7.067%	7.058%	7.272%	6.830%	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, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated January 16, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002 to be material weaknesses.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2018-003 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 Responses to Findings

Management's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Management's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

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
January 16, 2019

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

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

The Selectboard
Town of Springfield, Vermont

Report on Compliance for Each Major Federal Program

We have audited the Town of Springfield, Vermont's (the Town) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplements* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2018. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Springfield, Vermont complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

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

Purpose of this Report

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

Montpelier, Vermont
January 16, 2019

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

TOWN OF SPRINGFIELD, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
 (Page 1 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Justice:				
Bulletproof Vest Partnership Program	16.607		\$ -	\$ 350
Total U.S. Department of Justice			-	350
U.S. Department of Transportation:				
Passed through the Vermont Agency of Transportation - Highway Planning and Construction	20.205	CA0483	-	14,855
Highway Planning and Construction	20.205	CA0404	-	5,561
Total Highway Planning and Construction			-	20,416
State and Community Highway Safety	20.600	GR1038	-	4,484
State and Community Highway Safety	20.600	GR1179	-	4,500
Total State and Community Highway Safety			-	8,984
Minimum Penalties for Repeat Offenders For Driving While Intoxicated	20.608	GR1038	-	342
Minimum Penalties for Repeat Offenders For Driving While Intoxicated	20.608	GR1179	-	1,198
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			-	1,540
Total U.S. Department of Transportation			-	30,940
U.S. Institute of Museum and Library Services:				
Passed through the Vermont Department of Libraries - Grants to States	45.310	01130 NELA LSTA 16.40	-	440
Grants to States	45.310	01130 NELA LSTA 17.1.66	-	195
Grants to States	45.310	01130 Courier LSTA 17.2.01	-	390
Total U.S. Institute of Museum and Library Services			-	1,025

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TOWN OF SPRINGFIELD, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
 (Page 2 of 2)

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Environmental Protection Agency:				
Passed through the Vermont Clean Water State Revolving Fund - Capitalization Grants for Clean Water State Revolving Funds	66.458	RF1-184	-	89,822
Capitalization Grants for Clean Water State Revolving Funds	66.458	RF1-203	-	1,098,945
Total Capitalization Grants for Clean Water State Revolving Funds			-	1,188,767
Passed through the Vermont Department of Environmental Conservation - Capitalization Grants for Drinking Water State Revolving Funds	66.468	2017-DWGWPPD-LRS-02	-	9,403
Total U.S. Environmental Protection Agency			-	1,198,170
U.S. Department of Education:				
Passed through the Vermont Department for Children and Families - Child Development Division - Race to the Top - Early Learning Challenge Grant	84.412	03440-34118-18-ELCG24	-	39,322
Total U.S. Department of Education			-	39,322
U.S. Department of Homeland Security:				
Assistance to Firefighters Grant	97.044		-	17,000
Passed through the Vermont Department of Public Safety - Hazard Mitigation Grant	97.039	02140-34000-106L	-	4,806
Total U.S. Department of Homeland Security			-	21,806
Total expenditures of federal awards			\$ -	\$ 1,291,613

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TOWN OF SPRINGFIELD, VERMONT
NOTES TO SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Town.

2. Summary of significant accounting policies:

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

TOWN OF SPRINGFIELD, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *Yes*
- Significant deficiency(ies) identified? *Yes*

Noncompliance material to financial statements noted? *No*

Federal Awards -

Internal control over major programs:

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

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

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

Identification of major programs:

- *U.S. Environmental Protection Agency*
CFDA 66.458 - Capitalization Grants for Clean Water State Revolving Funds

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

Auditee qualified as low-risk auditee? *No*

B. Audit Findings - Financial Statements:

2018-001 Unrecorded activity

Condition - At the beginning of the audit financial activity for several funds and projects was not recorded in the Town's general ledger.

Criteria - All financial activity for Town funds should be recorded in the Town's general ledger in a timely manner.

Cause - The Finance Director requested guidance from the audit team to address several financial accounting areas before completing necessary reconciliations and providing adjustments to record previously unrecorded activity.

Effect - The Town's general ledger was not complete at the start of the audit.

**TOWN OF SPRINGFIELD, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

B. Audit Findings - Financial Statements (continued):

2018-001 Unrecorded activity (continued)

Recommendation - We recommend that the Town record all activity in the general ledger in a timely manner throughout the year. If guidance is deemed necessary from independent auditors or other sources, it should be sought in advance to limit delays in completion of financial accounting and the audit process at year end.

Management's response - The Town continues its work with NEMRC in efforts to make the finance department more efficient. Automation of the accounting system will reduce the number of manual entries and allow activity to be recorded in a timely manner.

2017-002 General journal entries

Condition - Documentation of general journal entries to support each entry was not retained and there is no indication that journal entries were reviewed and approved by management.

Criteria - All journal entries should have supporting documentation. The 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 maintained, or that general journal entries are reviewed and approved.

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

Recommendation - We recommend that all journal entries have supporting documentation, and that 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 be sequentially numbered and retained in an orderly manner with supporting documentation including 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.

**TOWN OF SPRINGFIELD, VERMONT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

B. Audit Findings - Financial Statements (continued):

2018-003 Warrants

Condition - Certain disbursements processed by the Town are excluded from the warrant process.

Criteria - State statutes mandate that all disbursements be warranted for Selectboard approval before payment is disbursed by the Treasurer.

Cause - Several small bank accounts are not subject to the standard internal controls implemented by the Town for the primary accounts.

Effect - Certain disbursements have not been authorized by the warrant process.

Recommendation - We recommend that the Town apply the standard internal controls over all accounts for which the Town is financially responsible.

Management's response - The Town will ensure all payments disbursed by the Town are authorized by the warrant process, consistent with the process currently used for the Town's primary accounts.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2018.

**STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2018**

We consider prior audit findings 2017-002 Audit Adjustments and 2017-004 Schedule of Federal Awards to be resolved.

Prior audit findings 2017-001 Unrecorded Activity and 2017-003 Checking Account Reconciliations have been combined and repeated in the current year as finding 2018-001.

SPRINGFIELD SCHOOL DISTRICT FY20 PROPOSED BUDGET NARRATIVE SUMMARY

The Springfield School District's proposed budget for Fiscal Year 2020 (FY20) is \$ 31,800,964. This will be voted upon in two parts. The voters of Springfield will vote on an article for \$ 30,940,964 to support the PreK through 12 grade population. The remaining \$ 860,000 will be voted upon as part of the separate regional vote for the River Valley Technical Center budget.

There are six pages included in this Town Report which present information about the FY20 Proposed School Budget.

The Enrollment Projections page shows that a net decrease of twenty three (23) students is anticipated. The K-12 population is anticipated to decrease by thirty one (31) while the preschool program enrollment is anticipated to increase by 8.

The Summary page shows a few key informational items. The FY20 Proposed Budget represents a \$ 1,364,225 increase which is a 4.5% increase over the current year. This compares to a 1.4% increase in FY19. The Residential School Property Tax Rate will increase by 2.97 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 remain the same at \$1.5800.

The Expenditures page breaks down the FY20 budget into general categories. The state's imposed new chart of accounts and business rules has had some impact on these categories. For example some employee benefits (\$75,000), technology purchases (\$100,000), and transportation (\$130,000), totaling \$305,000 has moved from the buildings to district wide services. The \$1,364,225 increase is primarily due to three items –salary & benefit inflationary increase, rising cost Special Education, and an inflationary increase of \$148,367 in fuel oil the heat all the buildings which is in the plant category. One Instructional Assistant and a half time Administrator were eliminated by this budget and a full time Computer Science

Teacher was added in anticipation of the loss of grant funds. This represents a net decrease of 0.50 staff positions. Including this decrease, total staff reductions over the last six budgets amounts to over 42 positions.

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 \$ 1,607,743. This increase is a combination of the budget increase and loss of tuition revenue (\$111,700) and the loss of prior years' surplus (\$405,719). Despite the small increases in the school budget (4.5%), per pupil spending is up (10.72%) as the result of declining enrollment. The yield is up 4.36% and the Common Level of Appraisal (CLA) is up 4.09%, all of which result in the residential tax rate up only 1.72% (\$0.0297). 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 will be paying a maximum of 2.85% of income in school property taxes which is a small increase over the 2.72% 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.

**SPRINGFIELD SCHOOL DISTRICT
FY20 PROPOSED BUDGET
ENROLLMENT PROJECTIONS**

Grade Level	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Projected	FY19 Actual	FY20 Projected	Change
PRE-K	146	133	136	142	127	135	8
K	95	99	87	89	93	79	
1	81	90	85	81	86	87	
2	81	78	86	82	80	83	
TOTAL K-2	257	267	258	252	259	249	-10
3	112	86	73	87	86	80	
4	91	110	83	73	70	87	
5	73	92	114	82	82	65	
TOTAL 3-5	276	288	270	242	238	232	-6
6	84	71	92	115	111	88	
7	90	86	76	93	95	109	
8	109	89	88	76	74	90	
TOTAL 6-8	283	246	256	284	280	287	7
9	117	144	122	120	110	96	
10	118	99	115	101	111	87	
11	101	104	73	99	104	91	
12	98	92	94	68	68	97	
TOTAL 9-12	434	439	404	388	393	371	-22
TOTAL K-12	1250	1240	1188	1166	1170	1139	-31
TOTAL PRE K-12	1396	1373	1324	1308	1297	1274	-23

**Springfield School District
FY20 Proposed Budget
Summary**

CATEGORY	FY18 ACTUAL AMOUNTS	FY19 CURRENT BUDGET	FY20 PROPOSED BUDGET	DOLLAR CHANGE	% CHG
Operating Budget	\$26,610,915	\$27,938,414	\$29,373,248	\$1,434,834	5.1%
Capital Budget	\$520,300	\$469,150	\$500,000	\$30,850	6.6%
Grant Budget	\$2,348,774	\$2,029,175	\$1,927,716	-\$101,459	-5.0%
Total Budget	\$29,479,989	\$30,436,739	\$31,800,964	\$1,364,225	4.5%
Est. Non-Tax Revenue	\$20,939,660	\$21,364,164	\$22,789,124	\$1,424,960	6.7%
Income Sensitivity Payments	\$1,813,113	\$1,679,613	\$1,679,613	\$0	0.0%
Est. Property Taxes Raised	\$7,063,649	\$7,392,962	\$7,332,227	-\$60,735	-0.8%
Est. Residential Tax Rate	\$1.4817	\$1.7321	\$1.7619	\$0.0298	1.7%
Est. Non-Residential Tax Rate	\$1.3955	\$1.6604	\$1.5919	-\$0.0684	-4.1%

NOTE: FY18 tax rates are prior to town wide re-appraisal

The Springfield School District has been audited for the 2018 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 6/30/18 are as follows:

HDEC Facilities Reserve Fund	\$418,058
Vehicle Reserve Fund	\$49,664
Capital Projects Reserve Fund	\$10,172
Roofing Reserve Fund	\$4,215
Energy Reserve Fund	\$200,000

**SPRINGFIELD SCHOOL DISTRICT
FY20 PROPOSED BUDGET
EXPENDITURES**

BUILDING or DEPARTMENT	FY18 ACTUAL	FY19 APPROVED	FY20 REQUESTED	DOLLAR CHANGE	% CHANGE
Elm Hill	\$2,529,921	\$2,663,086	\$2,741,797	\$78,711.15	3.0%
Union	\$2,547,634	\$2,551,005	\$2,417,083	(\$133,921.64)	-5.2%
Riverside	\$2,575,775	\$2,712,524	\$2,813,346	\$100,822.10	3.7%
High School	\$4,022,747	\$4,109,178	\$4,310,039	\$200,860.90	4.9%
Special Ed	\$6,433,889	\$7,227,930	\$7,807,051	\$579,121.28	8.0%
Plant	\$2,768,582	\$2,689,356	\$3,052,793	\$363,437.45	13.5%
Capital Plan	\$527,991	\$469,150	\$500,000	\$30,850.00	6.6%
Debt Service	\$1,975,207	\$1,929,124	\$1,895,400	(\$33,724.00)	-1.7%
District Wide Svcs	\$2,791,803	\$3,137,735	\$3,475,738	\$338,003.00	10.8%
GRAND TOTAL	\$26,173,549	\$27,489,088	\$29,013,248	\$1,524,160.24	5.5%
RVTC	\$957,666	\$918,476	\$860,000	(\$58,476.00)	-6.4%
TOTAL w/o Grants	\$27,131,215	\$28,407,564	\$29,873,248	\$1,465,684.24	5.2%
GRANTS*	\$2,348,774	\$2,029,175	\$1,927,716	(\$101,458.75)	-5.0%
Grand Total	\$29,479,989	\$30,436,739	\$31,800,964	\$1,364,225.49	4.5%

VOTED ARTICLES:

Local Article	\$30,940,964
RVTC Obligation	\$860,000
Total	\$31,800,964

*This is the actual amount of grants received for the year. When the FY18 budget was passed, \$2,220,500 was the estimated amount from grants.

**SPRINGFIELD SCHOOL DISTRICT
FY20 PROPOSED BUDGET
REVENUES**

	FY18 ACTUAL	FY19 BUDGETED	FY20 PROPOSED	VARIANCE (\$)	VARIANCE (%)
LOCAL SOURCES					
Elementary Tuition	74,965	81,280	83,000	1,720	2.12%
Secondary Tuition	496,734	498,720	407,500	(91,220)	-18.29%
Excess Cost Revenue	22,800	45,000	22,800	(22,200)	-49.33%
Tuition	594,499	625,000	513,300	(111,700)	-17.87%
Interest	9,650	8,000	10,000	2,000	25.00%
Interest	9,650	8,000	10,000	2,000	25.00%
Miscellaneous	10,840	18,500	5,250	(13,250)	-71.62%
Services to VT LEA	-	-	-	-	0.00%
RVTC	360,272	361,000	363,000	2,000	0.55%
HDEC	75,761	77,000	77,000	-	0.00%
SARC	1,156	1,000	1,000	-	0.00%
Fund Transfer	-	-	100,000	100,000	0.00%
Gate Receipts	2,500	2,500	2,500	-	0.00%
Rentals	18,222	18,000	18,000	-	0.00%
Misc Revenue	468,751	478,000	566,750	88,750	18.57%
Total Local Sources	1,072,900	1,111,000	1,090,050	(20,950)	-1.89%
STATE SOURCES					
General State Support Grant	21,034,349	21,420,455	23,028,198	1,607,743	7.51%
Tech Tuition on Behalf (RVTC)	584,023	557,235	520,000	(37,235)	-6.68%
Education Spending Grant	21,618,372	21,977,690	23,548,198	1,570,508	7.15%
State Aid Transportation	205,434	215,000	219,000	4,000	1.86%
Transportation Reimb	205,434	215,000	219,000	4,000	1.86%
Special Ed Mainstream Blockgrant	487,333	475,736	475,000	(736)	-0.15%
Special Ed Formula Reimb	2,649,339	2,844,136	3,500,000	655,864	23.06%
Special Ed Extraordinary Reimb	853,717	1,000,000	670,000	(330,000)	-33.00%
Special Ed Reimbursements	3,990,389	4,319,872	4,645,000	325,128	7.53%
Drivers Education	8,443	9,000	8,000	(1,000)	-11.11%
High School Completion	17,475	500	-	(500)	-100.00%
Grants/Reimbursements	25,918	9,500	8,000	(1,500)	-15.79%
Total State Sources	25,840,113	26,522,062	28,420,198	1,898,136	7.16%
FEDERAL SOURCES					
Indirect from Grants	36,163	40,000	35,000	(5,000)	-12.50%
Grants	2,348,774	2,029,175	1,927,716	(101,459)	-5.00%
Total Federal Sources	2,384,937	2,069,175	1,962,716	(106,459)	-5.14%
OTHER SOURCES					
Refund of Prior Year Exp.	1,698	20,000	10,000	(10,000)	-50.00%
PY Surplus Applied	516,774	714,502	318,783	(395,719)	-55.38%
Total Other Sources	518,472	734,502	328,783	(405,719)	-55.24%
TOTAL REVENUE	29,816,422	30,436,739	31,801,747	1,365,008	4.48%

District: **Springfield**
County: **Windsor**

T193
Springfield

Property dollar equivalent yield

10,666

13,104

Homestead tax rate per \$10,666 of spending per equalized pupil

1.00

Income dollar equivalent yield per 2.0% of household income

Expenditures		FY2017	FY2018	FY2019	FY2020	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$28,909,582	\$30,170,460	\$30,436,739	\$31,800,964	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$28,909,582	\$30,170,460	\$30,436,739	\$31,800,964	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$28,909,582	\$30,170,460	\$30,436,739	\$31,800,964	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)	\$7,402,479	\$8,408,162	\$8,381,551	\$8,252,766	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$7,402,479	\$8,408,162	\$8,381,551	\$8,252,766	13.
14.	Education Spending	\$21,507,103	\$21,762,298	\$22,055,188	\$23,548,198	14.
15.	Equalized Pupils	1,325.17	1,314.18	1,309.26	\$1,263	15.
16.	Education Spending per Equalized Pupil	\$16,229.69	\$16,559.60	\$16,845.54	\$18,651.15	16.
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	\$711.86	\$697.39	\$683.68	\$668	17.
18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$18.66	\$27.94	\$65.55	\$75	18.
19.	<i>minus</i> 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.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	\$18.26	-	\$32	24.
25.	Excess spending threshold	\$16,466.48	\$17,386.00	\$17,816.00	\$18,311.00	25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$16,230	\$16,560	\$16,846	\$18,651.15	27.
28.	District spending adjustment (minimum of 100%)	167.299% <small>based on \$9,701</small>	162.988% <small>based on yield \$10,160</small>	164.829% <small>based on \$10,220</small>	174.865% <small>based on yield \$10,666</small>	28.
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$18,651.15 ÷ (\$10,666 ÷ \$1.00)]	\$1.6730 <small>based on \$1.00</small>	\$1.6299 <small>based on \$1.00</small>	\$1.6483 <small>based on \$1.00</small>	\$1.7487 <small>based on \$1.00</small>	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 \$1.75)	\$1.6730	\$1.6299	\$1.6483	\$1.7487	31.
32.	Common Level of Appraisal (CLA)	110.47%	110.00%	95.16%	99.25%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.7487 / 99.25%)	\$1.5144 <small>based on \$1.00</small>	\$1.4817 <small>based on \$1.00</small>	\$1.7321 <small>based on \$1.00</small>	\$1.7619 <small>based on \$1.00</small>	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) [((\$18,651.15 ÷ \$13,104) x 2.00%)]	2.99% <small>based on 2.00%</small>	2.76% <small>based on 2.00%</small>	2.72% <small>based on 2.00%</small>	2.85% <small>based on 2.00%</small>	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.85%)	2.99% <small>based on 2.00%</small>	2.76% <small>based on 2.00%</small>	2.72% <small>based on 2.00%</small>	2.85% <small>based on 2.00%</small>	35.
36.	#N/A	-	-	-	-	36.
37.	#N/A	-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,666 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,104 for a base income percent of 2.0% and a non-residential tax rate of \$1.58. 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 THE WARRANT FOR MARCH 5, 2018 AND MARCH 6, 2018 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 5, 2018 at 7:30 p.m. (7:30 o'clock in the afternoon) to act upon all matters which were to 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 6, 2018, were discussed, and then adjourned to the Riverside Middle School Gymnasium at 8:00 a.m. (8:00 o'clock in the forenoon) on March 6, 2018, 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, SIX HUNDRED FORTY NINE THOUSAND, THREE HUNDRED THIRTY NINE and 00/100 DOLLARS (\$11,649,339.00) 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 to authorize the Board of Selectmen to expend such grant monies, gifts, or bequests which may be received by the Town of Springfield in accordance with the terms of said grants, gifts, or bequests.

ARTICLE 7: Voters approved to appropriate the sum of SIX HUNDRED THOUSAND and 00/100 DOLLARS (\$600,000.00) 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.

ARTICLE 8: 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 9: Voters approved the Springfield Town School District to 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.

ARTICLE 10: Voters approved of the Springfield Town School District to approve the payment to each School Board member of FIVE HUNDRED and 00/100 DOLLARS (\$500.00) to help defray the costs and expenses incurred in serving in that office, the funds for which are included in the school budget.

ARTICLE 11: Voters approved of the Springfield Town School District to approve the School Board to spend TWENTY NINE MILLION, FIVE HUNDRED EIGHTEEN THOUSAND, TWO HUNDRED SIXTY THREE and 00/100 DOLLARS (\$29,518,263.00), 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 \$16,846.00 per pupil. This projected spending per equalized pupil is 1.7 % higher than spending for the current year.

ARTICLE 12: 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 13: 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 14: 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.

Summary of March 5, 2018 and March 6, 2018
(continued)

ARTICLE 15: 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 16: 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 17: 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 18: Voters approved the Town of Springfield appropriate the sum of THREE THOUSAND and 00/100 DOLLARS (\$3,000.00) 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 19: 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 20: 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 21: 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 22: 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 23: 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 24: 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 25: 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 26: 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 27: Voters approved to do any other business that can legally be done under this Warning.

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 are hereby 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, 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 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: 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 Directors	Trustee 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 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? (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 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? (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 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. (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 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?

Warrant (continued)

ARTICLE 11: Shall the voters of 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? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

ARTICLE 12: Shall the voters of 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? (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 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. (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 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 15: 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 16: 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 17: 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 18: 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 19: 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 20: 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 21: 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 22: Shall 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? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

ARTICLE 23: Shall the Town appropriate the sum of 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? (By Australian Ballot, the Ballot Box will be open at 8:00 a.m. and will close at 7:00 p.m.)

ARTICLE 24: Shall the Town appropriate the sum of 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 25: 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 26: 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 27: 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 28: 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 29: To do any other business that can legally be done under this Warning.

Dated this 28th day of January, 2019
at Springfield, County of Windsor
and State of Vermont.

Kristi C. Morris, *Chair*
Peter E. MacGillivray
Michael E. Martin
Walter E. Martone
Stephanie N. Thompson

Board of Selectmen
Town of Springfield

Dated this 28th day of January, 2019
at Springfield, County of Windsor
and State of Vermont.

Edward Caron, *Chair*
Jeanice Garfield
Michael Griffin, Jr.
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 3, 2019. If your name is not on the checklist, then you must register to vote. **SAMPLE BALLOTS** will be posted by February 23, 2019.

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 5, 2019 Town and Town School District Meeting is the close of the Town Clerk's Office on Monday, March 4, 2019. (Any other person authorized by you who is not a family member must apply in writing or in person for a ballot for you.)

WAYS TO VOTE YOUR EARLY BALLOT:

- You may vote in the Town Clerk's Office before the deadline.
- Voter may take his or her ballot(s) out of the Town Clerk's Office and return in same manner as if the ballots were received by mail.
- Have ballot mailed to you and mail or deliver it back to the Town Clerk's Office before Election Day or bring to the polling place before 7:00 p.m. on Election Day.
- If you are sick or disabled before Election Day, you can request by the close of the Town Clerk's Office on Monday, March 4, 2019 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
96 Main Street
Springfield, Vermont 05156
(802) 885-2104
tosclerk@vermontel.net

RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT

The River Valley Technical Center School District was formed on July 1, 2007, and is in its eleventh year as one of three independent technical center school districts in the State of Vermont.

The River Valley Technical Center (RVTC) is a co-location partner within the Howard Dean Education Center. RVTC offers twelve technical education programs to high school juniors and seniors: Advanced Manufacturing, Audio Video Production, Business and Financial Services, Carpentry, Criminal Justice, Culinary Arts, Engineering, Horticulture and Natural Resources, Health Careers, Human Services, Industrial Trades, and Information Technology. RVTC also offers Integrated Pre Technical Studies and Pre Technical Foundations programs for sophomores and freshmen, with a total enrollment of approximately three hundred fifty students in all program offerings.

Member school districts include Bellows Falls Union High School District #27, Black River Union High School District #39, Green Mountain Union High School District #35, and Springfield School District. Students from Fall Mountain Regional High School are also served by the River Valley Technical Center. Voters of these member districts will have the opportunity to vote on the FY 2019 River Valley Technical Center Budget by Australian ballot at their town meetings on March 5, 2019. The Annual Report of the district is available to all voters by contacting the River Valley Technical Center at 802-885-8300, 307 South Street, Springfield, VT 05156 and on our website for download at www.RVTC.org

Scott D. Farr
Superintendent/Director

WARNING

RIVER VALLEY TECHNICAL CENTER SCHOOL DISTRICT ANNUAL MEETING AND INFORMATIONAL MEETING THURSDAY, FEBRUARY 28, 2019

(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 room B106 at the Howard Dean Education Center, Springfield, Vermont, on Thursday, February 28, 2019, 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 see what compensation the School District will pay to the officers of the River Valley Technical Center School District.
- ARTICLE 2:** To hear and act on the reports of the School District officers.
- ARTICLE 3:** To see if the School District will authorize the Board of Directors to receive and expend funds received through grants, donations, or other outside sources during the ensuing year, so long as such funds do not change the technical-education tuition assessment derived from the operating budget approved by the School District voters.

ARTICLE 4: To authorize the Board of Directors to borrow funds through a bridge loan to cover expenses while waiting for state funding to arrive.

ARTICLE 5: 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 5, 2019 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 5, 2019

ARTICLE 1 Shall the voters of the River Valley Technical Center School District approve the sum of two million, seven hundred eighty-seven thousand, nine hundred thirteen dollars (\$2,787,913) 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

Warning (continued)

Australian ballot article on Thursday, February 28, 2019 in room 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 2019-2020 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.

Robert Flint, *Chair*
Michael Herrington
Paul Orzechowski
Jeanice Garfield
Erin Lamson

David Clark, *Vice Chair*
Andrew Pennell, *Secretary/Board Clerk*
James Rumrill
Susan Tomberg
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 am. -7:00 p.m.

Green Mountain Unified School District #35

Andover	Andover Town Hall	8:00 a.m. -7:00 p.m.
Chester	Chester Town Hall	9:00 a.m. -7:00 p.m.
Cavendish	Proctorsville Fire Station	10:00 a.m. -7:00 p.m.

Springfield School District

Springfield	Riverside Middle School	8:00 a.m. -7:00 p.m.
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**TOWN OF SPRINGFIELD
SPRINGFIELD, VERMONT 05156**

