

2021

ANNUAL REPORT



TOWN OF
SPRINGFIELD
NEW HAMPSHIRE

ANNUAL REPORTS

of

Town Officers and Committees

for the Town of

**SPRINGFIELD
NEW HAMPSHIRE**

**including Vital Statistics
for the year**

2021

TOWN MEETING DATES

TUESDAY, MARCH 8, 2022

**11:00 am to 7:00 pm
Springfield Town Hall
23 Four Corners Road**

Voting only by Official Ballot for the election of Town Officers, and other articles requiring vote by Official Ballot. Polls open at 11:00 am and close at 7:00 pm. Ballots will be counted at 7:00 pm after polls close.

SATURDAY, MARCH 12, 2022

**9:30 am
Springfield Fire Station
2791 Main Street**

Presentation, Discussion and Voting for
Warrant Articles.

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TOWN INFORMATION

2750 Main Street
PO Box 22
Springfield, NH 03284
763-4805
Fax: 763-3336
Website: www.springfieldnh.org
Webmaster: townclerk@springfieldnh.org

TOWN OFFICE HOURS

Monday to Wednesday: 9 am to 12 Noon & 1 pm to 4 pm
Thursday: 9 am to 12 Noon & 1 pm to 8 pm
Closed Friday

TELEPHONE NUMBERS

EMERGENCY	911
Ambulance Dispatch (non emergency)	526-2626
Fire/Rescue Department	763-4033
Fire Dispatch (non emergency)	643-2222
Highway Department	763-2829
Libbie A. Cass Library	763-4381
Planning, Zoning, Budget, Conservation Depts.	763-4805
Police Dispatch (non emergency)	763-3100
Rescue Squad Dispatch (non emergency)	643-2222
Selectmen	763-4805
Tax Collector	763-4805
Town Clerk	763-4805
Zoning Coordinator	763-4805

MEETING SCHEDULES

Agriculture Commission 1st Wednesday, 7 pm
Board of Adjustment (as scheduled) 1st Tuesday, 7 pm
Budget Committee (as scheduled)
Conservation Commission 1st Thursday, 7:30 pm
(as scheduled)
Historical Society (as scheduled) Quarterly
Joint Loss Committee (as scheduled) Quarterly
Planning Board 3rd Thursday, 7 pm
Recreation Committee (as scheduled)
Selectmen 2nd & 4th Monday, 4:30 pm

TRANSFER STATION

Sunapee Transfer Recycling Station

Sargent Road, Sunapee

763-4614

Vehicle Validation Stickers Required

Operating Hours: (Subject to Change)

Monday-Thursday-Friday-Saturday: 8 am to 4:15 pm

Sunday: 8 am to 11:45 pm

Closed Tuesdays & Wednesdays

Recycling Facility

Take It or Leave It Shop

Charge for disposal of some items

Tickets for Open Top Container can be

Purchased at the Springfield Town Office or

from the kiosk at the Transfer Station

APPLICATION FEES
(subject to change)

		Fee
Annexation*:	Filing	\$55.00
	Per Lot	\$55.00
Current Use Application:	Local Fee	\$12.50
	Plus County Fees	
Driveway Permit		\$25.00
Equitable Waiver*		\$100.00
House Number		\$25.00
Merger	Local Fee	\$50.00
	Plus County Fees	
Septic Application		\$25.00
Site Plan Review*		\$40.00
Special Exception*		\$100.00
Subdivision*	Filing	\$55.00
	Per Lot	\$55.00
Variance*		\$100.00
Wetlands Permit	Town	\$12.50
	State	\$50.00

*Additional fees required for Certified Return Receipt

FEES FOR ZONING PERMIT APPLICATIONS

Zoning Permit:

Residential

New Residential Structure

(finished living space)	> 1600 sq. ft.	\$250.00
-------------------------	----------------	----------

New Residential Structure

(finished living space)	< 1600 sq. ft.	\$125.00
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Addition to Residential

(additional living space)	> 750 sq. ft.	\$200.00
---------------------------	---------------	----------

Addition to Residential

(additional living space)	< 750 sq. ft.	\$100.00
---------------------------	---------------	----------

Business/Commercial

New Structure/Addition to Structure supporting Commercial

Activity	> 1600 sq. ft.	\$250.00
----------	----------------	----------

New Structure/Addition to Structure supporting Commercial

Activity	< 1600 sq. ft.	\$125.00
----------	----------------	----------

All Other Structures Requiring a Zoning Permit

>500 sq. ft.	\$ 50.00
--------------	----------

<500 sq. ft.	\$ 25.00
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When construction is started BEFORE obtaining a Zoning Permit (After-the-Fact) the Fee will be double those listed above.

TOWN OFFICERS

Select Board

	Term Expires
Tamara Butcher, Chairwoman (resigned Oct 2021)	2022
Richard Hendl, Vice-Chairman	2023
Amy Lewis	2024

Administrative Assistant

Janet Roberts (retired Dec 2021)
Tamara Butcher (hired Nov 2021)
Jill Hasting, Deputy

Agricultural Commission

Keith Cutting, Chairman	2023
Donna Abair	2024
Jim Bednar	2023
Cynthia Bruss	2022
William Ellis	2022
Neal Huntoon – Alternate	

Budget Committee

Kenneth Jacques, Chairman	2023
Timothy Cook	2022
Jeff Milne	2024
Darrin Patten	2024
Timothy Cook	2022
Bernard Manning	2022
Justin Hastings	2023
Tamara Butcher	Ex-Officio

Cemetery Trustees

Richard Petrin, Chairman	2022
Annette Granger	2024
Michael Tully	2023
Tamara Butcher	Ex-Officio

Civil Defense/Emergency Management

Keith Cutting – Resigned
Lawrence Mester

Conservation Commission

	Term Expires
Marla Binzel, Chairwoman	2023
Emily Cleaveland	2023
Timothy Fraser	2023
Ken Jacques, Treasurer	2024
Daphne Klein	2024
Dan Saulnier	2022
Tamara Butcher, Member & Selectman's Representative	

Fire Department Officers

Peter Lacaillade, Chief
Kevin Roberts, Assistant Chief
Vicki Hedges, Secretary (Retired 1st Quarter 2021)
Katherine Hedges, Secretary (Hired 2nd Quarter 2021)

Fire & Rescue Department

Edward Abair	Raymond Abair
Chris Atkins	Katherine Axelrod
Ken Butcher	Megan Butcher
Rick Corbett	Cooper Haley
John Hanson	Jack Hedges
Katherine Hedges	Vicki Hedges
Peter Lacaillade	Hannah MacMillan
Ian MacMillan	Joshua MacMillan
Lawrence Mester	Alex Moskalenko
Dallas Patten	Brian Putney
Brier-Lynn Roberts	Kevin Roberts
Patrick Rogers	Erik Rollins
Lydia Sarnevit	Will Sencabaugh
Ron Whiting	

Forest Fire Wardens

Dallas M. Patten
Darrin Patten
Laura Patten

Health Officer

Ryan Peterson
Joshua Worthen - Deputy

Highway Department

Peter Abair, Road Agent
Troy Traegde (resigned Dec 2021)
Timothy Hayes (hired Dec 2021)

Kearsarge Regional School Board Member

Art Bobruff

Kearsarge Regional School Municipal Budget Committee

Luke Gorman

Librarian

Laura Pauling
Janet Hendl – Assistant Librarian

Library Trustees

	Term Expires
Maryanne Petrin, Chairwoman	2023
Gregory Bruss	2024
Joyce Guinther	2022
Annika Munholand, Secretary	
Jamie Crosby, Alternate	

Local Assistance Officer

Laura Patten

Moderator

	Term Expires
Bernard Manning	2022

Planning Board

	Term Expires
Timothy Bray, Chair	2024
Michael Howard	2022
Ken Jacques	2024
Peter Keene, Vice Chairman	2023
Bryan O'Day	2022
Darrin Patten	2023
Dan Saulnier – alternate	
Amy Lewis	Ex-Officio

Police Department

Michael Beaulieu, Chief
Patrick Zullo, Sergeant
Timothy Julian, PT Officer

Supervisors of the Checklist

Barbara Cooper, Chairwoman	2026
Martha Bobruff	2022
Judith Shank	2024

Tax Collector – Appointed

Pixie Hill
Maryanne Petrin, Deputy

Town Clerk

	Term Expires
Pixie Hill	2024
Maryanne Petrin, Deputy	

Treasurer

Angela MacCreighton	2024
Jessalyn Straniti - Deputy	

Trustees of Trust Funds

Joyce Guinther	2024
Susan Chiarella	2022
Marla Binzel	2023

Zoning Board of Adjustment

Susan Chiarella, Chairwoman	2023
Tanner Jacques, Vice Chair	2024
Peter Abair	2024
Cody Patten	2024
Justin Hastings	2022
Bryan O'Day	2023
Amy Lewis – Selectman's Representative	

Zoning Coordinator

Roger "Whit" Smith

STATE GOVERNMENT

Governor

Christopher T. Sununu

U.S. Senators

Margaret W. Hassan

Jeanne Shaheen

U.S. House of Representatives District 2

Ann M. Kuster

Attorney General

Gordon MacDonald

Secretary of State

William M. Gardner

N. H. House Sullivan County District 1

Lee Walker Oxenham

Brian M. Sullivan

N.H. House Sullivan County District 9

Linda L. Tanner

N.H. Senate Sullivan County District 8

Ruth Ward

Executive Council

Joseph D. Kenney

Sullivan County Sheriff

John P. Simonds

Sullivan County Attorney

Marc Hathaway

Sullivan County Treasurer

C. Michael Sanderson

Sullivan County Register of Deeds

Janet Gibson

Sullivan County Register of Probate

Robin Reichert

Commissioner District 2

Bennie C. Nelson

SPRINGFIELD STATISTICS AND INFORMATION

Origin

Springfield was first settled by Europeans in 1769 under the name of Protectworth. The town was incorporated in 1794 and the name Springfield was adopted. Prior to county division in 1827, Springfield was in Cheshire County. In 1969 Springfield recognized its 200-year Anniversary with a Bicentennial Celebration and in 2019 Springfield recognized and celebrated 250 years.

Elevation: 1440 Feet

Temperature (F)

Annual Average: 44.57

January Average: 15.3

July Average: 65.7

Precipitation Annual Average: 39.47 in.

Total Land Acreage: 27,914.60

Town Owned: 530.830

Gile State Forest: 6502 acres

Land Area : 43.6 sq. miles

Inland Water Area: 0.9 sq. miles

Town Roads: 45 miles

Land in Current Use: 14,671 acres

Population: 1,259 (2020 US Census)

Community Contact

Springfield Town Office

2750 Main Street

PO Box 22

Springfield, NH 03284

Tel. (603) 763-4805

Fax. (603) 763-3336

Website: www.springfieldnh.org

Webmaster: townclerk@springfieldnh.org

Municipal Services

Town Office Hours:

Monday to Wednesday 9 am to 12 Noon & 1 pm to 4 pm

Thursday 9 am to 12 Noon & 1 pm to 8 pm

Closed Fridays

Libbie A. Cass Memorial Library

2748 Main Street

PO Box 89

Springfield, NH 03284

Tel. (603) 763-4381

Website: www.libbiecass.weebly.com

Email: libbiecass@gmail.com

Call or see Website for hours.

Type of Government:

Selectmen

Zoning Ordinance:

adopted 1987

amended 1997, 2006, 2007, 2009, 2010, 2011, 2012, 2016, 2017, 2018

Master Plan: adopted 1979, amended 2005

Subdivision Regulations: adopted 1971, amended 1991, 2010

Industrial Plans reviewed by: Planning Board

County – Sullivan

14 Main Street

Newport, NH 03773

Tel: (603) 863-2560

Fax: (603) 863-9314

Emergency Services

Police Department:

2 Full Time Officers

Fire Department:

Volunteer

Emergency Medical Services:

Volunteer

Town Fire Insurance Rating:

5/9

Nearest Hospital: New London Hospital:

9 miles

Educational Facilities

Grades K-12 are part of Kearsarge Regional School District SAU 65,

Grades K-5 attend KRES in New London

Grades 6-8 attend KRMS in Sutton

Grades 9-12 attend KRHS in Sutton

Career Technology Centers:

Sugar River Valley Tech Center, Newport or Claremont, Region 10

Concord Regional Technical Center

Nearest Community Technical College:

Claremont, Concord

Nearest Colleges or Universities

Colby-Sawyer, Dartmouth

Labor Market Area

Lebanon NH-VT Micro-NECTA, NH Portion

Largest Employers

Durgin & Crowell

Kennebec Lumber

Twin Lake Villa

Lumber Mill

Kiln Drying

Seasonal Resort

Recreation

Hotels/Motels: 1

Libbie A. Cass Memorial Library

Municipal Parks: 1

Golf Courses: 1

Historical Museum: 1

Nearest Ski Area: Mount Sunapee, Ragged Mountain

Other recreation: Lake, Swimming, Hiking

Hunting/Fishing, Cross Country Skiing, Snowmobiling

Transportation

Road Access: State Routes 114, Route 4A

Nearest Interstate: I-89 Exit 12 A, Distance: 5 miles

Railroad: None

Public Transportation: None

Commercial Airport: Lebanon 16 miles; Manchester, 56 miles

Driving Distance To

Manchester, NH	56 miles
Portland, ME	141 miles
Boston, MA	106 miles
New York City, NY	273 miles
Montreal Quebec	207 miles

Utilities

Electric Supplier: Eversource/NH Electric Coop

Natural Gas Supplier: None

Water Supplier: Private Wells

Sanitation/Sewer: Private Septic

Municipal Treatment Plant: No

Garbage and Refuse: Sunapee Transfer Station

Mandatory Recycling Program: Yes

Telephone Company: Consolidated Communications

Fiberoptic Internet: Consolidated Communications

Cellular Phone Access

Town of Springfield
New Hampshire
Warrant 2022

The inhabitants of the Town of Springfield in the County of Sullivan in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: TUESDAY MARCH 8, 2022

Time: 11:00 AM

Location: SPRINGFIELD TOWN HALL 23 FOUR CORNERS ROAD

Details: Meeting and Polls will open at 11:00 am on Tuesday, March 8, 2022, for consideration of Article 1, at 12 noon the meeting will recess, polls will remain open until 7:00 pm

Second Session of Annual Meeting (Transaction of All Other Business)

Date: SATURDAY MARCH 12, 2022

Time: 9:30 AM

Location: SPRINGFIELD FIRE STATION 2791 MAIN STREET

Details: The meeting will reconvene at the Fire Station to act on Articles 2-6.

**Article
01** **Election of Town Officials**

To choose all necessary Town Officials for the year ensuing. NOTE: By law, the meeting must open before voting starts. Therefore, the meeting and polls will open at 11:00 a.m. on Tuesday, March 8, 2022, for the consideration of Article 1. At 12 noon, the meeting will recess, but the polls will remain open until 7:00 p.m. The meeting will reconvene at the Fire Station on Saturday, March 12, 2022, at 9:30 a.m. to act on Articles 2 through 6.

☐ Yes ☐ No

**Article
02** **Fire Truck**

To see if the town will vote to raise and appropriate the sum of \$525,000 (gross budget) to purchase and equip a fire truck, and to authorize the issuance of not more than \$525,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and also to raise and appropriate \$44,344 for the first year's payment. The Board of Selectmen and the Budget Committee Recommend this appropriation. Recommendations required (3/5 ballot vote required).

☐ Yes ☐ No

**Article
03** **Sand Shed Site Prep**

To see if the town will vote to raise and appropriate the sum of \$87,000 for the sand shed site preparation. and to authorize the issuance of not more than \$87,000 of

bonds or notes in accordance with the provisions of the Municipal finance act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon: and also, to raise and appropriate \$7,349 for the first year's payment. The Board of Selectmen and the Budget Committee Recommend this appropriation. (3/5 ballot vote required).

☐ Yes ☐ No

Article 04 General Municipal Operations

To see if the town will vote to raise and appropriate the sum of \$1,596,369 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

☐ Yes ☐ No

Article 05 To Hear Reports

To hear the reports of agents, auditors, and committees heretofore chosen, to pass any vote relating thereto, and to transact any other business that may legally come before said meeting. Discussion may only be advisory or information in content and nature. Any items requesting the Town to raise, and appropriate money cannot come before the meeting under this article.

☐ Yes ☐ No



2022
WARRANT

Article 01 Election of Town Officials

To choose all necessary Town Officials for the year ensuing. NOTE: By law, the meeting must open before voting starts. Therefore, the meeting and polls will open at 11:00 a.m. on Tuesday, March, 8, 2022 for the consideration of Article 1. At 12 noon, the meeting will recess, but the polls will remain open until 7:00 p.m. The meeting will reconvene at the Fire Station on Saturday, March 12, 2022 at 9:30 a.m. to act on Articles 2 through 6.

☐ Yes ☐ No

Article 02 Fire Truck

To see if the town will vote to raise and appropriate the sum of \$525,000 (gross budget) to purchase and equip a fire truck, and to authorize the issuance of not more than \$525,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and also to raise and appropriate \$44,344 for the first year's payment. The Board of Selectmen and the Budget Committee Recommend this appropriation. Recommendations required (3/5 ballot vote required).

☐ Yes ☐ No

Article 03 Sand Shed Site Prep

To see if the town will vote to raise and appropriate the sum of \$87,000 for the sand shed site preparation, and to authorize the issuance of not more than \$87,000 of bonds or notes in accordance with the provisions of the Municipal finance act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and also to raise and appropriate \$7,349 for the first year's payment. The Board of Selectmen and the Budget Committee Recommend this appropriation. (3/5 ballot vote required).

☐ Yes ☐ No

Article 04 General Municipal Operations

To see if the town will vote to raise and appropriate the sum of \$1,596,369 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

☐ Yes ☐ No

Article 05 To Hear Reports

To hear the reports of agents, auditors, and committees heretofore chosen, to pass any vote relating thereto, and to transact any other business that may legally come before said meeting. Discussion may only be advisory or information in content and nature. Any items requesting the Town to raise, and appropriate money cannot come before the meeting under this article.

☐ Yes ☐ No



New Hampshire
Department of
Revenue Administration

2022
MS-737

Proposed Budget
Springfield

For the period beginning January 1, 2022 and ending December 31, 2022
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 22, 2022

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
RICHARD G. HENDL	Chair, Select Board	
DAVID MURPHY	Member	
ROGER SMITH	Member, Budget Committee	
JOHN VAHDE	Member	
DAVID P. HATHORN	VP	
WILLIAM HOSKINS	Member	
TRISTY S. COLE	Chair	
DAVID E. COLE	Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-propl>



New Hampshire
Department of
Revenue Administration

2022
MS-737

Proposed Budget

Proposed Budget										
Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)		
General Government										
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$146,286	\$146,774	\$160,102	\$0	\$160,102	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$28,384	\$29,450	\$31,300	\$0	\$31,300	\$0	\$0	\$0
4150-4151	Financial Administration	04	\$43,085	\$44,901	\$46,451	\$0	\$46,451	\$0	\$0	\$0
4152	Revaluation of Property	04	\$35,377	\$36,201	\$38,851	\$0	\$38,851	\$0	\$0	\$0
4153	Legal Expense	04	\$28,826	\$80,000	\$40,000	\$0	\$40,000	\$0	\$0	\$0
4155-4159	Personnel Administration	04	\$174,335	\$171,400	\$200,976	\$0	\$200,976	\$0	\$0	\$0
4191-4193	Planning and Zoning	04	\$3,953	\$7,402	\$7,372	\$0	\$7,372	\$0	\$0	\$0
4194	General Government Buildings	04	\$88,172	\$91,802	\$95,552	\$0	\$95,552	\$0	\$0	\$0
4195	Cemeteries	04	\$4,459	\$12,754	\$12,754	\$0	\$12,754	\$0	\$0	\$0
4196	Insurance	04	\$23,898	\$23,898	\$26,049	\$0	\$26,049	\$0	\$0	\$0
4197	Advertising and Regional Association	04	\$1,837	\$1,837	\$1,808	\$0	\$1,808	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$572,622	\$646,419	\$662,215	\$0	\$662,215	\$0	\$0	\$0
Public Safety										
4210-4214	Police	04	\$207,983	\$211,967	\$260,532	\$0	\$260,532	\$0	\$0	\$0
4215-4219	Ambulance	04	\$33,569	\$33,569	\$34,576	\$0	\$34,576	\$0	\$0	\$0
4220-4229	Fire	04	\$84,628	\$84,566	\$84,786	\$0	\$84,786	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	04	\$165	\$504	\$504	\$0	\$504	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$326,345	\$330,606	\$380,398	\$0	\$380,398	\$0	\$0	\$0
Airport/Aviation Center										
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Highways and Streets



New Hampshire
Department of
Revenue Administration

2022
MS-737

Proposed Budget

4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	04	\$357,167	\$276,207	\$332,207	\$0	\$332,207	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$3,622	\$4,800	\$4,800	\$0	\$4,800	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$360,789	\$281,007	\$337,007	\$0	\$337,007	\$0	\$0

Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$133,868	\$134,168	\$130,300	\$0	\$130,300	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	04	\$1,967	\$2,000	\$2,000	\$0	\$2,000	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$135,835	\$136,168	\$132,300	\$0	\$132,300	\$0	\$0

Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	04	\$2,448	\$2,500	\$2,500	\$0	\$2,500	\$0	\$0
Water Distribution and Treatment Subtotal			\$2,448	\$2,500	\$2,500	\$0	\$2,500	\$0	\$0

Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0	\$0

Health									
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$11,090	\$11,723	\$12,031	\$0	\$12,031	\$0	\$0
Health Subtotal			\$11,090	\$11,723	\$12,031	\$0	\$12,031	\$0	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-737

Proposed Budget

Welfare									
4441-4442	Administration and Direct Assistance	04	\$2,216	\$9,716	\$9,900	\$0	\$0	\$9,900	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Welfare Subtotal			\$2,216	\$9,716	\$9,900	\$0	\$0	\$9,900	\$0

Culture and Recreation									
4520-4523	Parks and Recreation	04	\$175	\$300	\$2,000	\$0	\$0	\$2,000	\$0
4550-4559	Library	04	\$53,641	\$65,165	\$56,468	\$0	\$0	\$56,468	\$0
4583	Patriotic Purposes	04	\$343	\$700	\$700	\$0	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$54,159	\$65,165	\$59,168	\$0	\$0	\$59,168	\$0

Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources	04	\$108	\$850	\$850	\$0	\$0	\$850	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$108	\$850	\$850	\$0	\$0	\$850	\$0

Debt Service									
4711	Long Term Bonds and Notes - Principal		\$30,662	\$33,049	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$587	\$933	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$31,249	\$33,982	\$0	\$0	\$0	\$0	\$0

Capital Outlay									
4801	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$95,000	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$186,340	\$0	\$0	\$0	\$0	\$0



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Capital Outlay Subtotal

Proposed Budget
\$0 \$281,340

\$0 \$0 \$0 \$0

Operating Transfers Out									
4812	To Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Operating Budget Appropriations

\$1,596,369 \$0 \$1,596,369 \$0



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Proposed Budget

Account	Purpose	Article	Selectmen's		Selectmen's		Budget		Budget	
			Appropriations for period ending 12/31/2022 (Recommended)	Appropriations for period ending 12/31/2022 (Not Recommended)	Appropriations for period ending 12/31/2022 (Recommended)	Appropriations for period ending 12/31/2022 (Not Recommended)	Committee's Appropriations for period ending 12/31/2022 (Recommended)	Committee's Appropriations for period ending 12/31/2022 (Not Recommended)		
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4711	Long Term Bonds and Notes - Principal	02	\$32,676	\$0	\$32,676	\$0	\$0	\$0	\$0	\$0
	Purpose: Fire Truck									
4711	Long Term Bonds and Notes - Principal	03	\$5,415	\$0	\$5,415	\$0	\$0	\$0	\$0	\$0
	Purpose: Sand Shed Site Prep									
4721	Long Term Bonds and Notes - Interest	02	\$11,668	\$0	\$11,668	\$0	\$0	\$0	\$0	\$0
	Purpose: Fire Truck									
4721	Long Term Bonds and Notes - Interest	03	\$1,934	\$0	\$1,934	\$0	\$0	\$0	\$0	\$0
	Purpose: Sand Shed Site Prep									
4902	Machinery, Vehicles, and Equipment	02	\$525,000	\$0	\$525,000	\$0	\$0	\$0	\$0	\$0
	Purpose: Fire Truck									
4909	Improvements Other than Buildings	03	\$87,000	\$0	\$87,000	\$0	\$0	\$0	\$0	\$0
	Purpose: Sand Shed Site Prep									
Total Proposed Special Articles			\$663,693	\$0	\$663,693	\$0	\$0	\$0	\$0	\$0



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Proposed Budget

Account	Purpose	Article	Selectmen's		Committee's		Budget		Committee's	
			Appropriations for period ending 12/31/2022 (Recommended)	Appropriations for period ending 12/31/2022 (Not Recommended)	Appropriations for period ending 12/31/2022 (Recommended)	Appropriations for period ending 12/31/2022 (Not Recommended)	Budget	Budget	Committee's	Committee's
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Individual Articles										



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Proposed Budget

Account	Source	Article	Actual Revenues for		Selectmen's		Budget Committee's	
			period ending 12/31/2021	period ending 12/31/2022	period ending 12/31/2021	period ending 12/31/2022	period ending 12/31/2022	period ending 12/31/2022
Taxes								
3120	Land Use Charge Tax - General Fund	04	\$5,990		\$10,000		\$10,000	
3180	Resident Tax		\$0		\$0		\$0	
3185	Yield Tax	04	\$2,403		\$2,500		\$2,500	
3186	Payment in Lieu of Taxes	04	\$0		\$3,600		\$3,600	
3187	Excavation Tax		\$0		\$0		\$0	
3189	Other Taxes		\$0		\$0		\$0	
3190	Interest and Penalties on Delinquent Taxes	04	\$34,061		\$35,000		\$35,000	
9991	Inventory Penalties		\$0		\$0		\$0	
Taxes Subtotal			\$42,454		\$51,100		\$51,100	
Licenses, Permits, and Fees								
3210	Business Licenses and Permits		\$0		\$0		\$0	
3220	Motor Vehicle Permit Fees	04	\$365,291		\$375,000		\$375,000	
3230	Building Permits	04	\$3,505		\$3,000		\$3,000	
3290	Other Licenses, Permits, and Fees	04	\$350		\$4,000		\$4,000	
3311-3319	From Federal Government		\$0		\$0		\$0	
Licenses, Permits, and Fees Subtotal			\$369,146		\$382,000		\$382,000	
State Sources								
3351	Municipal Aid/Shared Revenues		\$0		\$0		\$0	
3352	Meals and Rooms Tax Distribution	04	\$99,016		\$99,000		\$99,000	
3353	Highway Block Grant	04	\$58,143		\$58,000		\$58,000	
3354	Water Pollution Grant		\$0		\$0		\$0	
3355	Housing and Community Development		\$0		\$0		\$0	
3356	State and Federal Forest Land Reimbursement		\$3,401		\$0		\$0	
3357	Flood Control Reimbursement		\$0		\$0		\$0	
3359	Other (Including Railroad Tax)		\$0		\$0		\$0	
3379	From Other Governments		\$0		\$0		\$0	
State Sources Subtotal			\$160,560		\$157,000		\$157,000	

Charges for Services



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Proposed Budget

3401-3406	Income from Departments	04	\$3,596	\$6,000	\$6,000
3409	Other Charges		\$1,249	\$0	\$0
	Charges for Services Subtotal		\$4,845	\$6,000	\$6,000

Miscellaneous Revenues					
3501	Sale of Municipal Property	04	\$2,300	\$1,000	\$1,000
3502	Interest on Investments	04	\$962	\$1,000	\$1,000
3503-3509	Other		\$15,619	\$0	\$0
	Miscellaneous Revenues Subtotal		\$18,881	\$2,000	\$2,000

Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914F	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$0	\$0	\$0

Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	02, 03	\$0	\$612,000	\$612,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$612,000	\$612,000
	Total Estimated Revenues and Credits		\$595,886	\$1,210,100	\$1,210,100



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Proposed Budget

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$1,596,369	\$1,596,369
Special Warrant Articles	\$663,693	\$663,693
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$2,260,062	\$2,260,062
Less Amount of Estimated Revenues & Credits	\$1,210,100	\$1,210,100
Estimated Amount of Taxes to be Raised	\$1,049,962	\$1,049,962



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Proposed Budget

1. Total Recommended by Budget Committee	\$2,260,062
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$38,091
3. Interest: Long-Term Bonds & Notes	\$13,601
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$51,692
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$2,208,370
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$220,837
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$2,480,899

Select Board Report – 2021

This year began as last year ended with the COVID pandemic prominent in day-to-day activities of the residents and Town functions. Meetings were conducted remotely using ZOOM with the positive effect that more residents attended the meetings than had when the meetings required a physical presence. The availability of high-speed internet that was widely available by the end of last year improved the quality of remote interactions, particularly for school applications. Varying guidance about when and where to wear masks, get vaccinated and social distance were major topics of conversation. Overall, within this framework the Town continued to function and provide municipal services to residents as it had in the past.

Several projects that we had anticipated completing in 2021 were delayed either directly or indirectly by the influence of COVID. The new truck for the Highway Department had been ordered and delivery was expected in the first quarter of the year, however, supply chain issues slowed the receipt of critical parts, so further delays would not be a surprise. Potential unanticipated grants from a variety of sources became available by mid-year, which, if obtained, would relieve some of the financial burden from the Town budget. Among the potential candidates for these grants are the Sand Shed site preparation, a new Police cruiser and, perhaps, even a new fire engine. We chose to postpone the first two activities pending the outcome of the grant applications. The plan to purchase a new fire truck is proceeding in parallel with any potential grant since these grants are difficult to obtain and waiting for a decision would delay its procurement too long. Accordingly, there

is a warrant article to authorize a bond for that purchase, which will be voted on at this year's Town Meeting.

Since the onset of the COVID pandemic, the Town has experienced an unexpected influx of new residents, some converting second homes into permanent residences, while others sought to purchase or build new residences. This activity, in addition to the construction plans of current residents, has resulted in maintaining the number of Zoning Applications processed by the Zoning Coordinator at about the same level as last year.

Other events occurring during the year include a welcome, renewed interest in the Recreation Committee with several new volunteers planning many activities for the upcoming year. The Historical Society also experienced renewed interest in their activities the most visible is their plan to “raise a barn” on the property in which to house a variety of farm implements representative of past and present agricultural activities. Additionally, an Agricultural Committee was formed that would work with the Planning Board to provide advice regarding the variety of agricultural activities ongoing in this still active farming community.

Throughout the year several notable personnel changes occurred. The Select Board welcomed Amy Lewis to the Board and thanked George McCusker for his contributions to the Town while a Board member. After more than two decades of service on the Police force, Chief Tim Julian announced his retirement effective on May 1st. Sgt. Michael Beaulieu was sworn in as the new Chief at the end of April. He recruited Sgt. Patrick Zullo from the Newport Police Department to join the force. The Highway Department was not spared a change in personnel as Troy Traegde departed and Tim Hayes was welcomed back to

replace Troy.

Janet Roberts, our long-time Executive Administrator to the Select Board, announced her retirement effective in mid-December. Janet's contribution to Springfield cannot be overstated. In her more than two decades of service she has applied her extensive knowledge and experience and provided thoughtful advice in support of the Select Board and the Town. Her last day was marked with a small luncheon at which she was wished an enjoyable retirement by all. Replacing Janet was not an easy task. After interviewing many candidates without finding a suitable one, Tamara Butcher, then Chair of the Select Board whose term was nearing an end, decided to apply for the position. After considerable deliberation the other two Select Board members offered Tamara the position and decided that her position on the Select Board would remain vacant until the upcoming Town elections in March to allow the residents to elect her successor.

Finally, we thank Janet Roberts and her Assistant, Jill Hastings, for their invaluable contributions, knowledge, and dedication throughout the year. No Select Board, past, present, or future can succeed without their support.

Respectfully submitted,

Richard G Hendl, Chair
Amy Lewis, Vice Chair

Report to the Town of Springfield, New Hampshire Zoning Coordinator Activity for 2021

During 2021, the Zoning Coordinator was busy reviewing permit applications, addressing numerous inquiries, researching some NH state law, and addressing several general or miscellaneous matters at the request of the Board of Selectmen. The latter included:

- research and resolution of questions regarding “second dwelling unit,”
- drafting a “friendly letter” advising owners regarding shipping container on lot,
- assisting Planning Board Chair with procedural issues or concerns,
- review and input regarding draft noise ordinance,
- continued analysis re: degradation of Sanborn Hill Road,
- inquiries regarding sub-division of real property,
- short-term rentals are business and require Special Exception and site plan.

Here are some of the statistics:

Zoning Permit Applications considered & permits issued: 69

Partial breakdown:

New Residential - 4

Additions – 2

Decks/porch – 11 (plus 1 swim pool)

Sheds – 12

Garage/barn/greenhouse – 15

Solar panels – 3

Generators - 7

Miscellaneous (concrete pads/patios/hot tub/other) – 12

Car Port – 2

Inquiries and other activities:

- several cases requiring research and/or clarification as to “second dwelling unit”
- new construction of “duplex” residence
- attend hearings/appeals leading to decisions (Planning Board; Zoning Board)
- numerous meetings with property owners - discuss plans and best way to meet objectives
- follow-up on many questions presented by and to the Board of Selectmen
- Assist property owners in the preparation of applications to both the Planning Board and the Zoning Board of Adjustment where necessary – 5 cases
- Inquiry as to whether certain things are a “structure”
- multiple inquiries from RE agents/brokers regarding condition/status of property
- inquiry as to wind-loading and snow loading specifications (ref Army Corps of Engineers)
- conversion of shed into dwelling unit (2 cases)
- Wetlands matters; provide assistance to property owners dealing with DES regulations
- Shoreland regulations

Roger “Whit” Smith, Zoning Coordinator, Springfield,
New Hampshire 01032022

STATEMENT OF PAYMENTS 2021

GENERAL GOVERNMENT

EXECUTIVE

SELECTMEN SALARIES	\$	14,166.67
DEPUTY ADMIN ASSIST WAGES	\$	19,012.96
MODERATORS SALARY	\$	1,000.00
BALLOT CLERKS WAGES	\$	-
ADMIN SUPPLIES	\$	1,937.41
REGISTRY DEEDS FEES	\$	399.65
ASSOCIATION FEES	\$	1,518.00
MILEAGE REIMBURSEMENT	\$	27.78
STATE FEES	\$	-
REMEMBRANCE	\$	440.60
ADVERTISING	\$	2,204.68
COMPUTER SUPPORT/SUPPLIES	\$	21,988.53
REFERENCE MATERIALS	\$	1,874.82
PRINTING CHARGES	\$	2,554.20
PAYROLL SERVICE	\$	2,226.35
POSTAL CHARGES	\$	4,189.45
CONFERENCE COSTS	\$	203.00
MEAL CHARGES	\$	239.58
EMERGENCY MEALS	\$	58.95
ENGINEERING/CONSULTING	\$	-
ADMIN ASSIST SALARY	\$	64,442.79
COPY MACHINE	\$	1,810.23
CASUAL LABOR	\$	-
TOTAL EXECUTIVE	\$	140,295.65

ELECTIONS, REGIS. & VITAL STATISTICS

CHECKLIST SUPERVISORS SALARIES	\$ 1,800.00
TOWN CLERKS SALARY	\$ 15,387.84
DEPUTY TOWN CLERKS SALARY	\$ 9,378.84
PRINTING CHARGES	\$ 314.00
MILEAGE REIMBURSEMENT	\$ 643.71
CONFERENCE COST	\$ 76.00
ADVERTISING	\$ 27.00
VITAL STATISTICS FEES	<u>\$ 757.00</u>

TOTAL ELECTIONS ETC:	\$ 28,384.39
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FINANCIAL ADMINISTRATION

BANK CHARGE	\$ -
TAX COLLECTORS SALARY	\$ 15,388.62
DEPUTY TAX COLLECTORS SALARY	\$ 9,336.17
TREASURERS SALARY	\$ 3,999.96
DEPUTY TREASURERS SALARY	\$ 800.00
TRUSTEES TRUST FUND SALARY	\$ 300.00
TITLE SEARCH SERVICES	\$ 1,010.00
AUDIT CONTRACT	<u>\$ 12,250.00</u>

TOTAL FINANCIAL ADMINISTRATION	\$ 43,084.75
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REVALUATION OF PROPERTY

UTILITY APPRAISAL	\$ 2,500.00
PROPERTY APPRAISAL	\$ 23,561.25
TAX MAP COSTS	\$ -
ZONING COORDINATOR	\$ 8,755.00
MILEAGE & EXPENSES	<u>\$ 561.12</u>

TOTAL REVALUATION OF PROPERTY	\$ 35,377.37
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LEGAL FEES

LEGAL FEES	\$ 28,826.03
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TOTAL LEGAL FEES	\$ 28,826.03
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PERSONNEL ADMINISTRATION

EMPLOYEE HEALTH INSURANCE	\$ 76,035.13
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UNEMPLOYMENT INSURANCE	\$ 1,297.48
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WORKER'S COMP INSURANCE	\$ 6,698.32
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SOCIAL SECURITY & MEDICARE TAXES	\$ 29,552.85
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EMPLOYEE RETIREMENT	\$ 56,619.31
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DISABILITY INSURANCE	\$ 855.50
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HEALTH INSURANCE INCENTIVE	\$ 3,276.07
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TOTAL PERSONNEL ADMINISTRATION	\$ 174,334.66
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PLANNING AND ZONING

CIRCUIT RIDER	\$ 2,118.98
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ADVERTISING	\$ 193.80
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PRINTING CHARGES	\$ -
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REFERENCE MATERIALS	\$ -
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ENGINEERING FEES	\$ 807.50
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PLANNING & ZONING ADMIN.	\$ -
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TRAINING	\$ -
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ZBA ADVERTISING	\$ 833.00
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ZBA REFERENCE MATERIALS	\$ -
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TOTAL PLANNING AND ZONING	\$ 3,953.28
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GENERAL GOV BUILDING

CUSTODIAN	\$ 24,839.48
SUPPLIES	\$ 518.50
EQUIPMENT	\$ -
HEATING ALL BUILDINGS	\$ 19,691.07
LANDSCAPING	\$ -
BUILDING/PROP. MAINTENANCE	\$ 18,632.49
NON-RECURRING PROJECTS	\$ 10,264.97
TELEPHONE	\$ 6,550.81
ELECTRICITY ALL BUILDINGS	\$ 6,945.52
ANNUAL CONTRACTS	<u>\$ 729.00</u>

TOTAL GROUNDS AND BUILDINGS	\$ 88,171.84
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CEMETERIES

CEMETERY WAGES	\$ -
FUEL AND OIL	\$ 148.50
GRAVEL AND LOAM	\$ 310.06
LANDSCAPING/TREE REMOVAL	\$ -
STONE CLEANING/REPAIR	\$ 4,000.00
EQUIPMENT REPAIR	<u>\$ -</u>

TOTAL CEMETERIES	\$ 4,458.56
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INSURANCE

TOWN LIABILITY INSURANCE	<u>\$ 23,898.00</u>
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TOTAL TOWN INSURANCE	\$ 23,898.00
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REGIONAL ASSOCIATION

REGIONAL PLANNING COMMISSION DUES	\$ 1,836.71
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TOTAL REGIONAL ASSOCIATION	\$ 1,836.71
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PUBLIC SAFETY

POLICE DEPARTMENT

WAGES	\$ 149,300.98
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TRAINING	\$ 449.22
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VEHICLE FUEL	\$ 4,716.52
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COMMUNICATIONS EQUIPMENT	\$ 1,400.76
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COMMUNICATIONS REPAIR	\$ 7.69
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EQUIPMENT	\$ 7,726.17
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COMPUTER PROG/SUPPLIES	\$ 3,257.62
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UNIFORMS	\$ 5,542.35
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REFERENCE MATERIALS	\$ -
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DISPATCH	\$ 27,473.44
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RADAR REPAIR	\$ 120.00
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TELEPHONE	\$ 4,096.44
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POSTAL CHARGES	\$ 56.00
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ADVERTISING	\$ 165.86
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ASSOCIATION DUES	\$ 200.00
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CRUISER REPAIRS	\$ 3,469.81
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TOTAL POLICE DEPARTMENT	\$ 207,982.86
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AMBULANCE

AMBULANCE	\$ 33,569.00
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TOTAL AMBULANCE	\$ 33,569.00
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FIRE AND RESCUE DEPARTMENT

REIMBURSEMENT	\$	816.70
RESPONSE/TRAINING STIPEND	\$	18,444.00
FIRE CHIEFS SALARY	\$	3,622.52
SECRETARY SALARY	\$	1,200.00
FIRE VEHICLE FUEL	\$	1,895.38
DISPATCH	\$	13,540.00
HYDRANT/WATER DISTRIBUTION	\$	2,448.74
NEW COMMUNICATIONS	\$	8,203.13
COMMUNICATION REPAIR	\$	15.99
EMER. MEALS FD/RS/ED	\$	188.00
ASSOCIATION DUES	\$	2,760.00
NEW EQUIPMENT	\$	13,180.75
EQUIPMENT REPAIR	\$	2,477.95
TRAINING	\$	1,297.45
TELEPHONE	\$	2,027.45
OFFICE SUPPORT/REF. MATERIALS	\$	3,289.58
FIRE VEHICLE REPAIRS	\$	5,263.17
SUPPLIES	\$	-
VEHICLE INSPECTION	\$	-
RESCUE TRAINING	\$	45.00
RESCUE EQUIPMENT	\$	443.01
OXYGEN/SUPPLIES	\$	815.11
MEDICAL SUPPLIES	\$	<u>2,654.45</u>
 TOTAL FIRE AND RESUCE	 \$	 84,628.38

EMERGENCY PREPAREDNESS

EMERGENCY OPERATIONS CENTER	\$	<u>164.89</u>
TOTAL EMERGENCY PREPAREDNESS	\$	164.89

HIGHWAYS AND STREETS

UNIFORMS	\$	2,660.83
WAGES	\$	126,078.46
SAND	\$	16,720.00
SHIM SEAL AND BLAKTOP	\$	54,622.01
CULVERTS	\$	792.99
EQUIPMENT RENTAL	\$	2,075.00
SALT	\$	9,718.26
STONE	\$	1,748.13
SIGNING	\$	144.27
BRUSH CUTTING	\$	-
MILEAGE REIMBURSEMENT	\$	666.19
GRADER EXPENSES	\$	59.98
VEHICLE FUEL	\$	13,800.38
LOADER EXPENSES	\$	162.41
H3 TRUCK & EQUIPMENT	\$	2,272.87
SANDER EXPENSES	\$	32.00
SHOP EXPENSES	\$	4,207.43
GRAVEL	\$	14,894.48
EQUIPMENT	\$	5,535.15
EQUIPMENT REPAIR	\$	655.24
WELDING/OXYGEN	\$	-
H1 TRUCK & EQUIPMENT	\$	2,782.62
TELEPHONE	\$	1,052.21
ASSOCIATION FEES	\$	25.00

BACKHOE	\$ 1,460.83
H2 TRUCK & EQUIPMENT	\$ -
NEW/REPLACEMENT TRUCK	\$ 95,000.00
VEHICLE INSPECTION	\$ -
CASUAL LABOR WAGES	\$ -
CALCIUM	<u>\$ -</u>
 TOTAL HIGHWAY AND STREETS	 \$ 357,166.74

STREET LIGHTING

STREET LIGHTING	\$ 3,621.96
TOTAL STREET LIGHTING	\$ 3,621.96

SANITATION

SUNAPEE TRANSFER STATION	\$ 133,868.00
SEPTAGE DISPOSAL	\$ 1,966.50
TRANSFER STATION TICKETS	\$ -
TOTAL SANITATION	\$ 135,834.50

WATER DISTRUBUTION & TREATMENT

WATER TESTING	\$ 278.00
NLSWP HYDRANTS	\$ 2,170.00
TOTAL WATER DISTRIB & TREATMENT	\$ 2,448.00

HEALTH AND HOSPITAL

VISITING NURSE	\$ 3,665.00
ANIMAL CONTROL	\$ -
COUNCIL ON AGING	\$ 3,200.00
HEALTH SCREENING	\$ 282.00
HEALTH OFFICE SALARY	\$ -
SOUTHWESTERN COMMUNITY SERVICES	\$ 583.00
DEPUTY HEALTH OFFICER	\$ 800.00
WEST CENTRAL BEHAVIORAL HEALTH	\$ 1,200.00
SEPTIC DESIGN REVIEW	\$ 360.00
RED CROSS	\$ 500.00
CASA	\$ 500.00

TOTAL HEALTH AND HOSPITAL	\$ 11,090.00
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WELFARE

WELFARE DIRECTOR SALARY	\$ 1,200.00
GENERAL ASSISTANCE	\$ -
SULLIVAN COUNTY NUTRITION SVC.	<u>\$ 1,016.00</u>

TOTAL WELFARE	\$ 2,216.00
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CULTURE AND RECREATION

ACTIVITIES AND PROGRAMS	<u>\$ 175.49</u>
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TOTAL CULTURE AND RECREATION	\$ 175.49
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LIBRARY

LIBRARIAN SALARY	\$ 26,553.67
ASSIST AND SUBSTITUTE WAGES	\$ 10,087.36
OPERATING EXPENSES	<u>\$ 17,000.00</u>

TOTAL LIBRARY	\$ 53,641.03
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PATRIOTIC PURPOSES

PATRIOTIC PURPOSES	\$ -
FLAGS	<u>\$ 342.79</u>

TOTAL PATRIOTIC PURPOSES	\$ 342.79
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CONSERVATION

SUPPLIES, PRINTING & POSTAGE	\$ 108.00
WORKSHOPS	\$ -
ASSOCIATON DUES	<u>\$ -</u>

TOTAL CONSERVATION	\$	108.00
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DEBT SERVICE

LOAN PRINCIPAL	\$	30,661.95
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LOAN INTEREST	\$	<u>587.35</u>
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TOTAL DEBT SERVICE	\$	31,249.30
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TOTAL 2021 OPERATING BUDGET PAYMENTS	\$	1,496,860.18
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**COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES
FISCAL YEAR END DECEMBER 31, 2021**

Title of Appropriation	Appropriation	Expended	Unexpended	Overage
General Government				
Executive	146774.00	140295.65	6478.35	
Elections	29450.00	28384.39	1065.61	
Financial Administration	44901.00	43084.75	1816.25	
Revaluation of Property	36201.00	35377.37	823.63	
Legal Expenses	80000.00	29636.19	29636.19	
Personnel Administration	171400.00	174334.66		(2934.66)
Planning & Zoning	7402.00	3953.28	3448.72	
Government Buildings	91802.00	88171.84	3630.16	
Cemeteries	12,754.00	4458.56	8295.44	
Insurance	23898.00	23898.00		
Regional Association	1837.00	1836.71	.29	
Public Safety				
Police	211967.00	207982.86	3984.14	
Ambulance	33569.00	33569.00		
Fire & Rescue	84566.00	84628.38		(62.38)
Emergency Preparedness	504.00	164.89	339.11	
Highways & Streets				
Highways & Streets	286207.00	357166.74		(80959.74)
Street Lighting	4800.00	3621.96	1178.04	
Sanitation				
Sunapee Transfer Station	133868.00	133868.00		
Transfer Station Tickets	300.00		300.00	
Septage Disposal	2,000.00	1,966.50	33.50	
Water Testing				
Water Testing	250.00	278.00		(28.00)
Hydrants	2250.00	2170.00		
Health & Hospital				
Health & Hospital	11723.00	11090.00	633.00	

COMPARATIVE STATEMENT OF APPROPRIATIONS & EXPENDITURES
FISCAL YEAR END DECEMBER 31, 2019

Title of Appropriation	Appropriation	Expended	Unexpended	Overage
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Welfare				
Administration & General	1200.00	1200.00		
Assistance	7500.00	0	7500.00	
Sullivan County Nutrition	1016.00	1016.00		
Culture & Recreation				
KLPA	0		0	
Recreation Department	300.00	175.49	124.51	
Library	55165.00	53641.03	1523.97	
Patriotic Services	700.00	342.79	357.21	
Conservation				
Conservation Commission	850.00	108.00	742.00	
Debt Service				
Principal Long-Term Debt	33048.00	30661.95	2386.05	
Interest Long-Term Debt	934.00	587.35	36.65	
Total Operating Budget	1509136.00	1496860.18	12275.82	
Unexpended	106465.66			
Less Overage	(83984.78)			
Net Unexpended	22480.88			



New Hampshire
Department of
Revenue
Administration

2021
\$19.83

Tax Rate Breakdown Springfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$960,456	\$239,435,436	\$4.01
County	\$612,723	\$239,435,436	\$2.56
Local Education	\$2,757,238	\$239,435,436	\$11.52
State Education	\$404,442	\$231,880,736	\$1.74
Total	\$4,734,859		\$19.83

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$30,080	\$15,505,100	\$1.94
New London-Springfield	\$7,281	\$11,202,265	\$0.65
Total	\$37,361		\$2.59

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,734,859
War Service Credits	(\$40,000)
Village District Tax Effort	\$37,361
Total Property Tax Commitment	\$4,732,220

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/2/2021



Tax Rate Breakdown Springfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$908,577	\$236,775,171	\$3.83
County	\$587,491	\$236,775,171	\$2.48
Local Education	\$2,712,341	\$236,775,171	\$11.46
State Education	\$414,093	\$229,285,971	\$1.81
Total	\$4,622,502		\$19.58

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Eastman Village	\$22,360	\$14,614,500	\$1.53
New London-Springfield	\$8,177	\$11,201,900	\$0.73
Total	\$30,537		\$2.26

Tax Commitment Calculation	
Total Municipal Tax Effort	\$4,622,502
War Service Credits	(\$41,000)
Village District Tax Effort	\$30,537
Total Property Tax Commitment	\$4,612,039

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

11/13/2020

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Financial Statements
December 31, 2020
and
Independent Auditor's Report

**TOWN OF SPRINGFIELD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

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TOWN OF SPRINGFIELD, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Springfield, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Springfield, New Hampshire (the Town), as of and for the year ended December 31, 2020, 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. 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 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 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.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other post-employment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other post-employment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the deferred outflows of resources, liabilities, and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the deferred outflows of resources, liabilities, deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable. Additionally, management has not recorded capital assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those capital assets be capitalized and depreciated, which would increase the assets and net position, and change the expenses, of the governmental activities. The amount by which these departures would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matters described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly, the financial position of the governmental activities of the Town of Springfield, New Hampshire, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Springfield, New Hampshire, as of December 31, 2020, and the respective changes in financial position 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 budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages 26-32 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Springfield, New Hampshire's basic financial statements. The combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental fund financial statements are the responsibility of management and were derived from and relate 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 combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Vashon Clukay & Company PC

Manchester, New Hampshire
August 31, 2021

EXHIBIT A
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Statement of Net Position
December 31, 2020

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 606,868
Investments	20,004
Taxes receivable, net	178,290
Due from other governments	10,767
Prepaid expenses	6,820
Tax dedeed property	22,929
Total Current Assets	<u>845,678</u>
Noncurrent Assets:	
Total Noncurrent Assets	<u>-</u>
Total Assets	<u>845,678</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB liability	2,951
Deferred outflows of resources related to net pension liability	158,520
Total Deferred Outflows of Resources	<u>161,471</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	23,682
Accrued expenses	5,351
Current portion of notes payable	21,964
Total Current Liabilities	<u>50,997</u>
Noncurrent Liabilities:	
Notes payable	8,698
OPEB liability	47,300
Net pension liability	629,246
Total Noncurrent Liabilities	<u>685,244</u>
Total Liabilities	<u>736,241</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to OPEB liability	833
Deferred inflows of resources related to net pension liability	35,209
Total Deferred Inflows of Resources	<u>36,042</u>
NET POSITION	
Restricted	66,624
Unrestricted	168,242
Total Net Position	<u>\$ 234,866</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General government	\$ 751,747	\$ 8,509		\$ (743,238)
Public safety	306,204	555	\$ 34,626	(271,023)
Highways and streets	378,421		59,656	(318,765)
Sanitation	121,343	512		(120,831)
Health and welfare	13,467			(13,467)
Water distribution and treatment	2,428			(2,428)
Culture and recreation	59,578	45		(59,533)
Conservation	1,763			(1,763)
Interest and fiscal charges	2,522			(2,522)
Total governmental activities	<u>\$ 1,637,473</u>	<u>\$ 9,621</u>	<u>\$ 94,282</u>	<u>(1,533,570)</u>
General revenues:				
Property and other taxes				868,445
Licenses and permits				341,663
Grants and contributions:				
Municipal aid				9,053
Rooms and meals tax distribution				68,010
State and federal forest land reimbursement				3,503
Interest and investment earnings				4,478
Miscellaneous				39,033
Total general revenues				<u>1,334,185</u>
Change in net position				(199,385)
Net Position at beginning of year				<u>434,251</u>
Net Position at end of year				<u>\$ 234,866</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 548,096	\$ 58,772	\$ 606,868
Investments	20,004		20,004
Taxes receivable, net	178,290		178,290
Due from other governments	10,767		10,767
Due from other funds	3,095	12,175	15,270
Prepaid expenses	6,820		6,820
Tax deeded property	22,929		22,929
Total Assets	<u>790,001</u>	<u>70,947</u>	<u>860,948</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 790,001</u>	<u>\$ 70,947</u>	<u>\$ 860,948</u>
LIABILITIES			
Accounts payable	\$ 23,682		\$ 23,682
Accrued expenses	5,351		5,351
Due to other funds	12,175	\$ 3,095	15,270
Total Liabilities	<u>41,208</u>	<u>3,095</u>	<u>44,303</u>
DEFERRED INFLOWS OF RESOURCES			
Uncollected property tax revenue	<u>151,799</u>		<u>151,799</u>
Total Deferred Inflows of Resources	<u>151,799</u>	<u>-</u>	<u>151,799</u>
FUND BALANCES			
Nonspendable	29,749	8,290	38,039
Restricted	49,880	8,454	58,334
Committed	86,213	51,108	137,321
Assigned	189,840		189,840
Unassigned	241,312		241,312
Total Fund Balances	<u>596,994</u>	<u>67,852</u>	<u>664,846</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 790,001</u>	<u>\$ 70,947</u>	<u>\$ 860,948</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 664,846
Amounts reported for governmental activities in the statement of net position are different because:	
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	151,799
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	2,951
Deferred outflows of resources related to net pension liability	158,520
Deferred inflows of resources related to OPEB liability	(833)
Deferred inflows of resources related to net pension liability	(35,209)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Notes payable	(30,662)
OPEB liability	(47,300)
Net pension liability	<u>(629,246)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 234,866</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 872,534		\$ 872,534
Licenses and permits	341,663		341,663
Intergovernmental	174,848		174,848
Charges for services	9,621		9,621
Interest and investment income	4,167	\$ 311	4,478
Miscellaneous	34,008	5,025	39,033
Total Revenues	<u>1,436,841</u>	<u>5,336</u>	<u>1,442,177</u>
Expenditures:			
Current operations:			
General government	568,974	4	568,978
Public safety	281,727		281,727
Highways and streets	273,501		273,501
Sanitation	121,343		121,343
Health and welfare	13,467		13,467
Water distribution and treatment	2,428		2,428
Culture and recreation	59,578		59,578
Conservation	355	1,408	1,763
Capital outlay	262,005		262,005
Debt service:			
Principal retirement	74,682		74,682
Interest and fiscal charges	2,522		2,522
Total Expenditures	<u>1,660,582</u>	<u>1,412</u>	<u>1,661,994</u>
Net change in fund balances	(223,741)	3,924	(219,817)
Fund Balances at beginning of year	<u>820,735</u>	<u>63,928</u>	<u>884,663</u>
Fund Balances at end of year	<u>\$ 596,994</u>	<u>\$ 67,852</u>	<u>\$ 664,846</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (219,817)
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(4,089)
Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	74,682
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	5,421
Net changes in pension	<u>(55,582)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ (199,385)</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 658,241
Taxes receivable	<u>113,191</u>
Total Assets	<u>771,432</u>
LIABILITIES	
Due to other governments	<u>771,432</u>
Total Liabilities	<u>771,432</u>
NET POSITION	
Total Net Position	<u>\$ -</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Custodial Funds
ADDITIONS:	
Property tax collections for other governments	\$ 3,744,462
Motor vehicle fee collections for other governments	107,801
Total Additions	<u>3,852,263</u>
DEDUCTIONS:	
Payments of property tax to other governments	3,744,462
Payments of motor vehicle fees to other governments	107,801
Total Deductions	<u>3,852,263</u>
Change in net position	-
Net Position at beginning of year	<u>-</u>
Net Position at end of year	<u>\$ -</u>

See accompanying notes to the basic financial statements

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Springfield, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Springfield, New Hampshire (the "Town") operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following is the Town's major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The Town maintains one category of fiduciary funds known as custodial funds. Custodial funds are used to account for amounts collected by the Town and remitted to other governments. These assets are therefore not available to support the Town's own programs.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period has been reported as deferred inflows of resources.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2020, the Town applied \$49,600 of unassigned fund balance to reduce the tax rate.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2020 are recorded as receivables, net of reserves for estimated uncollectibles of \$11,000.

Accrued Liabilities and Long-Term Obligations

Except for the obligation for certain other post-employment benefits (see Note 2), all payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. Long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance Policy

As of December 31, 2020, the Town has not adopted a formal fund balance policy. The Town segregates fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts constrained to specific purposes by their providers through constitutional provisions or by enabling legislation. Restrictions may be changed or lifted only upon the consent of the external resource provider or enabling legislation.
- *Committed Fund Balance*: Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (Annual Town Meeting). Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally. The governing body's action must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- *Assigned Fund Balance*: Amounts the Town intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- *Unassigned Fund Balance*: Amounts that are not obligated or specifically designated and is available for any purpose; these amounts are reported only in the General Fund, except for any deficit fund balance of another governmental fund.

In instances when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications may be applied, committed resources are to be applied first, followed by assigned and unassigned. The Town has not adopted a minimum fund balance policy.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Capital Assets

The Town has not implemented the capital asset provisions of GASB Statement 34, *Basic Financial Statements & Management's Discussion and Analysis for State and Local Governments*. GASB Statement 34 requires governments to report all capital assets, including infrastructure assets, in the government-wide statement of net position and, generally, report depreciation expense in the statement of activities. These provisions of GASB Statement 34 were required to be implemented by the Town during the year ended December 31, 2004.

The Town has been unable to estimate the historical value of its capital assets and the related accumulated depreciation on these assets, which is not in accordance with accounting principles generally accepted in the United States of America. GASB Statement 34 requires that all capital assets including infrastructure to be capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks), but must maintain infrastructure records effective January 1, 2004.

Other Post-Employment Benefits

The Town did not implement the provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its single employer OPEB plan. Statement 75 requires governments to account for certain other postemployment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The provisions of GASB 75 were required to be implemented by the Town during the year ended December 31, 2018. The Town has only implemented the provisions of GASB Statement 75 as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan (see Note 6).

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 606,868
Investments	20,004
Statement of Fiduciary Net Position:	
Cash and cash equivalents	658,241
	<u>\$ 1,285,113</u>

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Deposits and investments at December 31, 2020 consist of the following:

Deposits with financial institutions	<u>\$ 1,285,113</u>
--------------------------------------	---------------------

As of December 31, 2020, the Town has not adopted an investment policy limiting the types of investments for governmental funds. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The 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 investment or collateral securities that are in the possession of another party. Currently, the Town and Trustees of Trust Funds do not have investment policies for assurance against custodial credit risk.

All of the Town's deposits with financial institutions as of December 31, 2020 were covered by federal depository insurance.

NOTE 4—INTERFUND BALANCES

The Town has combined the cash resources of some of its governmental fund types. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Additionally, during the year, the General Fund collected funds on behalf of other nonmajor governmental funds for a range of activities that will be reimbursed to the applicable fund. Interfund balances at December 31, 2020 are as follows:

	General Fund	Due from Nonmajor Governmental Funds	
		Funds	Totals
Due to General Fund		\$ 3,095	\$ 3,095
Nonmajor Governmental Funds	\$ 12,175		12,175
Total	<u>\$ 12,175</u>	<u>\$ 3,095</u>	<u>\$ 15,270</u>

NOTE 5—LONG-TERM OBLIGATIONS

General Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2020 are as follows:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Governmental activities:					
Notes payable	\$ 105,344		\$ (74,682)	\$ 30,662	\$ 21,964
Total governmental activities	<u>\$ 105,344</u>	<u>\$ -</u>	<u>\$ (74,682)</u>	<u>\$ 30,662</u>	<u>\$ 21,964</u>

Payments on the notes payable of the governmental activities are paid out of the General Fund.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

Notes Payable

The note is considered a direct borrowing for the Town and is unsecured without collateral. The Town reserves the right to prepay without penalty. Notes payable at December 31, 2020 is comprised of the following individual issue:

<u>Description</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at 12/31/2020</u>
2019 Fire Equipment	\$ 99,000	3.90%	2022	<u>\$ 30,662</u>

Debt service requirements to retire general obligation notes outstanding at December 31, 2020 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 21,964	\$ 1,061	\$ 23,025
2022	8,698	57	8,755
Total	<u>\$ 30,662</u>	<u>\$ 1,118</u>	<u>\$ 31,780</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.29% and 3.66%, respectively. Contributions to the OPEB plan for the Town were \$4,950 for the year ended December 31, 2020. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the Town reported a liability of \$47,300 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.0108 percent, which was a decrease of approximately 0.0013 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized negative OPEB expense of (\$469). At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience		\$ 137
Net difference between projected and actual earnings on OPEB plan investments	\$ 177	
Changes of assumptions	304	
Changes in proportion and differences between Town contributions and proportionate share of contributions		696
Town contributions subsequent to the measurement date	2,470	
Totals	<u>\$ 2,951</u>	<u>\$ 833</u>

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$2,118. The Town reported \$2,470 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2021	\$ (516)
2022	52
2023	62
2024	50
	<u>\$ (352)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	<u>10%</u>	2.95%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on this assumption, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Net OPEB liability	\$ 51,363	\$ 47,300	\$ 43,773

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

<u>Years of Creditable Services as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers are required to contribute 11.55% of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 24.77% and 10.88%, respectively. The Town contributes 100% of the employer cost for police officers and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ending December 31, 2020 were \$43,272.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Town reported a liability of \$629,246 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended December 31, 2020

June 30, 2020, the Town's proportion was approximately 0.0098 percent, which was a decrease of 0.0002 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$98,942. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 16,993	\$ 6,756
Changes of assumptions	62,245	
Net difference between projected and actual earnings on pension plan investments	38,920	
Changes in proportion and differences between Town contributions and proportionate share of contributions	18,917	28,453
Town contributions subsequent to the measurement date	21,445	
Total	<u>\$ 158,520</u>	<u>\$ 35,209</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$123,311. The Town reported \$21,445 as deferred outflows of resources related to pension resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense in the measurement periods as follows:

<u>June 30,</u>	
2021	\$ 28,160
2022	22,751
2023	23,695
2024	27,260
	<u>\$ 101,866</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with creditability adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
International equity	20%	3.96-6.20%
Fixed income	25%	0.42-1.66%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability	\$ 814,617	\$ 629,246	\$ 477,773

NOTE 8—COMPONENTS OF FUND BALANCE

The Town's fund balance components for its governmental funds at December 31, 2020 are comprised as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid expenses	\$ 6,820		\$ 6,820
Tax deeded property	22,929		22,929
Permanent funds - Principal		\$ 8,290	8,290
Restricted for:			
Library	49,880		49,880
Permanent funds - Income		8,454	8,454
Committed for:			
Expendable trusts	11,213		11,213
Police special details		12,175	12,175
Other special revenue funds		38,933	38,933
Carry forward appropriations	75,000		75,000
Assigned for:			
Designated for subsequent year expenditures	186,340		186,340
Encumbrances	3,500		3,500
Unassigned:			
Unassigned - General operations	241,312		241,312
	<u>\$ 596,994</u>	<u>\$ 67,852</u>	<u>\$ 664,846</u>

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 9—RESTRICTED NET POSITION

Net position restricted for governmental activities at December 31, 2020 is as follows:

Permanent funds - Principal	\$	8,290
Permanent funds - Income		8,454
Library operations		<u>49,880</u>
	\$	<u>66,624</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$236,775,171 as of April 1, 2020) and are due in two installments on July 1, 2020 and December 21, 2020. Taxes which are paid after the due date accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens accrue interest at 14% per annum for liens executed after April 1, 2019. Priority tax liens accrue interest at 18% per annum for liens executed prior to April 1, 2019. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Kearsarge Regional School District, Sullivan County, Eastman Village District, and New London-Springfield Village District, all independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire, which are remitted directly to the school district. Taxes appropriated during the year were \$3,126,434, \$587,491, \$22,360, and \$8,177 for the Kearsarge Regional School District, Sullivan County, Eastman Village District, and New London-Springfield Village District, respectively. These taxes are recognized in these financial statements within the fiduciary fund only. The Town bears responsibility for uncollected taxes.

NOTE 11—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2020, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2020.

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 12—COMMITMENTS AND CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management and legal counsel, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

SCHEDULE I
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues:				
Taxes	\$ 902,132	\$ 902,132	\$ 868,444	\$ (33,688)
Licenses and permits	355,000	355,000	341,663	(13,337)
Intergovernmental	140,229	140,229	174,848	34,619
Charges for services	13,000	13,000	9,621	(3,379)
Interest income	5,000	5,000	3,782	(1,218)
Miscellaneous	9,500	9,500	23,432	13,932
Total Revenues	<u>1,424,861</u>	<u>1,424,861</u>	<u>1,421,790</u>	<u>(3,071)</u>
Expenditures:				
Current operations:				
General government	617,269	617,269	516,024	101,245
Public safety	283,033	283,033	274,727	8,306
Highways and streets	308,507	308,507	267,701	40,806
Sanitation	121,876	121,876	121,343	533
Water distribution and treatment	2,500	2,500	2,428	72
Health and welfare	21,708	21,708	13,467	8,241
Culture and recreation	38,642	38,642	34,645	3,997
Conservation	875	875	355	520
Capital outlay	275,000	279,830	262,005	17,825
Debt service:				
Principal retirement	58,700	58,700	74,682	(15,982)
Interest and fiscal charges	2,586	2,586	2,522	64
Total Expenditures	<u>1,730,696</u>	<u>1,735,526</u>	<u>1,569,899</u>	<u>165,627</u>
Excess revenues over (under) expenditures	<u>(305,835)</u>	<u>(310,665)</u>	<u>(148,109)</u>	<u>162,556</u>
Other financing sources (uses):				
Transfers in	-	79,830	79,969	139
Transfers out	(22,218)	(22,218)	(22,218)	-
Total Other financing sources (uses)	<u>(22,218)</u>	<u>57,612</u>	<u>57,751</u>	<u>139</u>
Net change in fund balance	(328,053)	(253,053)	(90,358)	162,695
Fund Balance at beginning of year				
- Budgetary Basis	<u>774,558</u>	<u>774,558</u>	<u>774,558</u>	<u>-</u>
Fund Balance at end of year				
- Budgetary Basis	<u>\$ 446,505</u>	<u>\$ 521,505</u>	<u>\$ 684,200</u>	<u>\$ 162,695</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

TOWN OF SPRINGFIELD, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2020

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2020	0.01080634%	\$ 47,300	\$ 236,987	19.96%	7.74%
June 30, 2019	0.01208258%	\$ 52,971	\$ 231,571	22.87%	7.75%
June 30, 2018	0.01211087%	\$ 55,449	\$ 256,826	21.59%	7.53%
June 30, 2017	0.00837185%	\$ 38,279	\$ 221,409	17.29%	7.91%
June 30, 2016	0.00791483%	\$ 38,316	\$ 200,562	19.10%	5.21%

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2020

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 4,950	\$ (4,950)	\$ -	\$ 236,160	2.10%
December 31, 2019	\$ 5,063	\$ (5,063)	\$ -	\$ 228,421	2.22%
December 31, 2018	\$ 5,710	\$ (5,710)	\$ -	\$ 254,901	2.24%
December 31, 2017	\$ 5,059	\$ (5,059)	\$ -	\$ 236,005	2.14%
December 31, 2016	\$ 4,931	\$ (4,931)	\$ -	\$ 212,935	2.32%

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF SPRINGFIELD, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2020

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2020	0.00983788%	\$ 629,246	\$ 236,987	265.52%	58.72%
June 30, 2019	0.01004868%	\$ 483,508	\$ 231,571	208.79%	65.59%
June 30, 2018	0.01080236%	\$ 520,155	\$ 256,826	202.53%	64.73%
June 30, 2017	0.01042547%	\$ 512,724	\$ 221,409	231.57%	62.66%
June 30, 2016	0.00897567%	\$ 477,290	\$ 200,562	237.98%	58.30%
June 30, 2015	0.00940403%	\$ 372,543	\$ 184,674	201.73%	65.47%
June 30, 2014	0.00887865%	\$ 333,268	\$ 178,959	186.23%	66.32%
June 30, 2013	0.00930392%	\$ 400,421	\$ 181,259	220.91%	59.81%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 5
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2020

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 43,272	\$ (43,272)	\$ -	\$ 236,160	18.32%
December 31, 2019	\$ 42,351	\$ (42,351)	\$ -	\$ 228,421	18.54%
December 31, 2018	\$ 46,788	\$ (46,788)	\$ -	\$ 254,901	18.36%
December 31, 2017	\$ 41,258	\$ (41,258)	\$ -	\$ 236,005	17.48%
December 31, 2016	\$ 37,156	\$ (37,156)	\$ -	\$ 212,935	17.45%
December 31, 2015	\$ 32,395	\$ (32,395)	\$ -	\$ 191,512	16.92%
December 31, 2014	\$ 29,766	\$ (29,766)	\$ -	\$ 181,651	16.39%
December 31, 2013	\$ 25,112	\$ (25,112)	\$ -	\$ 176,683	14.21%

See accompanying notes to the required supplementary information

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2020

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

General Fund

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for non-budgetary revenues and expenditures, budgetary transfers, and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 1,436,841	\$ 1,660,582
Difference in property taxes meeting susceptible to accrual criteria	(4,090)	
Non-budgetary activity	(10,961)	(24,933)
Budgetary transfers	79,969	22,218
Encumbrances - December 31, 2020		3,500
Encumbrances - December 31, 2019		(69,250)
Per Schedule 1	<u>\$ 1,501,759</u>	<u>\$ 1,592,117</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2020 are as follows:

Nons pendable:	
Prepaid expenses	\$ 6,820
Tax deeded property	22,929
Committed:	
Carryforward appropriations	75,000
Assigned:	
Subsequent years' expenditures	186,340
Unassigned	
Unassigned - General operations	393,111
	<u>\$ 684,200</u>

TOWN OF SPRINGFIELD, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2020

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as the information becomes available.

SCHEDULE A
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2020

	Special Revenue Funds	Permanent Funds	Combining Totals
ASSETS			
Cash and cash equivalents	\$ 42,028	\$ 16,744	\$ 58,772
Due from other funds	<u>12,175</u>		<u>12,175</u>
Total Assets	<u>54,203</u>	<u>16,744</u>	<u>70,947</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 54,203</u>	<u>\$ 16,744</u>	<u>\$ 70,947</u>
LIABILITIES			
Due to other funds	\$ 3,095		\$ 3,095
Total Liabilities	<u>3,095</u>	<u>\$ -</u>	<u>3,095</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable		8,290	8,290
Restricted		8,454	8,454
Committed	<u>51,108</u>		<u>51,108</u>
Total Fund Balances	<u>51,108</u>	<u>16,744</u>	<u>67,852</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 54,203</u>	<u>\$ 16,744</u>	<u>\$ 70,947</u>

SCHEDULE A-1
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
December 31, 2020

	Police Special Details Fund	Other Special Revenue Fund	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents		\$ 42,028	\$ 42,028
Due from other funds	\$ 12,175		12,175
Total Assets	<u>12,175</u>	<u>42,028</u>	<u>54,203</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 12,175</u>	<u>\$ 42,028</u>	<u>\$ 54,203</u>
LIABILITIES			
Due to other funds		\$ 3,095	\$ 3,095
Total Liabilities	<u>\$ -</u>	<u>3,095</u>	<u>3,095</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Committed	12,175	38,933	51,108
Total Fund Balances	<u>12,175</u>	<u>38,933</u>	<u>51,108</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,175</u>	<u>\$ 42,028</u>	<u>\$ 54,203</u>

SCHEDULE B
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2020

	Special Revenue Funds	Permanent Funds	Combining Totals
Revenues:			
Interest and investment income	\$ 130	\$ 181	\$ 311
Miscellaneous	<u>5,025</u>	<u></u>	<u>5,025</u>
Total Revenues	<u>5,155</u>	<u>181</u>	<u>5,336</u>
Expenditures:			
Current operations:			
General government		4	4
Conservation	<u>1,408</u>	<u></u>	<u>1,408</u>
Total Expenditures	<u>1,408</u>	<u>4</u>	<u>1,412</u>
Net change in fund balances	3,747	177	3,924
Fund Balances at beginning of year	<u>47,361</u>	<u>16,567</u>	<u>63,928</u>
Fund Balances at end of year	<u>\$ 51,108</u>	<u>\$ 16,744</u>	<u>\$ 67,852</u>

SCHEDULE B-1
TOWN OF SPRINGFIELD, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Police Special Details Fund	Other Special Revenue Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Interest and investment income		\$ 130	\$ 130
Miscellaneous		5,025	5,025
Total Revenues	\$ -	5,155	5,155
Expenditures:			
Current operations:			
Conservation		1,408	1,408
Total Expenditures	-	1,408	1,408
Net change in fund balances	-	3,747	3,747
Fund Balances at beginning of year	12,175	35,186	47,361
Fund Balances at end of year	\$ 12,175	\$ 38,933	\$ 51,108



Tax Collector's Report

For the period beginning Jan 1, 2021 and ending Dec 31, 2021

This form is due March 1st (Calendar Year) or September 1st (Fiscal Year)

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: SPRINGFIELD County: SULLIVAN Report Year: 2021

PREPARER'S INFORMATION

First Name Last Name
Pixie Hill
Street No. Street Name Phone Number
2750 Main Street 763-4805
Email (optional)
townclerk@springfieldnh.org



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year		Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year: 2019	Year: 2018
Property Taxes	3110		\$167,014.64		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$415.12		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$681.22)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year		Levy for Year of this Report	Prior Levies	
			2020	
Property Taxes	3110	\$4,739,246.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$5,990.00		
Yield Taxes	3185	\$2,534.74		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds		Levy for Year of this Report	Prior Levies		
			2020	2019	2018
Property Taxes	3110	\$11,201.99			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,164.10	\$5,786.10		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$4,759,455.61	\$173,215.86	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2020	Prior Levies	
			2019	2018
Property Taxes	\$4,604,116.33	\$102,956.48		
Resident Taxes				
Land Use Change Taxes	\$5,990.00			
Yield Taxes	\$1,988.22	\$415.12		
Interest (Include Lien Conversion)	\$1,114.10	\$4,620.60		
Penalties	\$50.00	\$1,165.50		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$64,058.16		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2020	Prior Levies	
			2019	2018
Property Taxes	\$815.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$797.00			



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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$145,994.11			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$546.52			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$1,955.67)			
Other Tax or Charges Credit Balance				
Total Credits		\$4,759,455.61	\$173,215.86	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$144,584.96
Total Unredeemed Liens (Account #1110 - All Years)	\$72,718.62



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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year			\$71,752.75	\$63,297.53
Liens Executed During Fiscal Year		\$68,079.44		
Interest & Costs Collected (After Lien Execution)		\$1,414.49	\$8,179.38	\$17,516.65
Total Debits	\$0.00	\$69,493.93	\$79,932.13	\$80,814.18

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions		\$35,566.41	\$41,490.86	\$46,145.72
Interest & Costs Collected (After Lien Execution) #3190		\$1,414.49	\$8,179.38	\$17,516.65
Abatements of Unredeemed Liens				\$2,918.42
Liens Deeded to Municipality		\$1,723.77	\$1,648.00	\$917.92
Unredeemed Liens Balance - End of Year #1110		\$30,789.26	\$28,613.89	\$13,315.47
Total Credits	\$0.00	\$69,493.93	\$79,932.13	\$80,814.18

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$144,584.96
Total Unredeemed Liens (Account #1110 - All Years)	\$72,718.62



SPRINGFIELD (419)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Pixie

Preparer's Last Name

Hill

Date

01/12/2022

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature and Title

Pixie Hill

Town Clerk Report
January 1, 2021 – December 31, 2021

Automobile Registrations:

2172	Auto Permits	474,672.61
137	Titles	3,703.00
Total:		\$478,375.61

Dog Licenses:

431	Dog Licenses	2,714.00
27	Dog License Late Fees	40.00
29	Civil Forfeitures	732.00
27	Duplicate Dog Tags	189.00
2	Replacement Dog Tags	3.00
1	Dog License Transfers	1.50
Total:		\$3,679.50

Vital Statistics:

7	Marriage Licenses	350.00
26	Marriage Licenses Copies	310.00
22	Birth Certificate Copies	290.00
14	Death Certificate Copies	165.00
Total:		\$1,115.00

Miscellaneous Fee:

4	UCC's	690.00
0	Town Check Lists	-
0	Statewide Check List	-
1	Returned Check Fees	25.00
	Statewide Voter Checklist Sales	450.00
Total:		\$1,165.00

Total Receipts Collected:	\$484,335.11
Less DMV State Portion:	(113,085.41)
Less Dog License State Fees	(957.00)
Less Vital Statistics State Fees	(698.00)
Less Refunds/Credits	(279.00)
Total Town Clerk Receipts:	\$369,315.70

Respectfully Submitted,
Pixie B Hill, Town Clerk
Maryanne Petrin, Deputy Town Clerk

TREASURER'S REPORT

JANUARY 1, 2021 – DECEMBER 31, 2021

Received from Tax Collector	\$4,936,788.02
Received from Town Clerk	371,408.33
Received from State of New Hampshire	230,752.97
Payment in Lieu of Taxes	-

Other Receipts:

Planning and Zoning Board Revenues	2,506.00
Police Department Revenue	90.00
Special Duty Payments	30.00
Sale/Rent Municipal Property	17,750.00
Interest on Investments	962.18
Refunds	43,148.62
Building and Other Permits	3,980.00
Other Miscellaneous Sources	13,103.04
Sunapee Transfer Station Tickets	470.00
Voided Checks	335,870.97
TOTAL OTHER RECIPITS	\$417,910.81

TOTAL RECEIPTS	\$5,956,860.13
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Cash on Deposit January 1, 2021	1,152,766.58
Receipts for 2021	5,956,860.13
Less Payments for 2021	<u>(5,476,221.92)</u>
Cash on Deposit December 31, 2021	\$1,633,404.79

Net Decrease in Cash from Prior Year	(480,638.21)
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**TREASURER'S REPORT January
1, 2021 – December 31, 2021**

Special Funds

Name of Funds	Beginning Balance	Deposits Transfers	Transfers/ Withdrawals	Interest	Ending Balance
Royal Arch	24,579.53	0	0	2.37	24,581.90
Expendable Trust	3094.67	0	0	.32	3094.99
Conservation Comm.	6446.41	0	0	.62	6447.03
Fast Squad / Michael Wright Fund	823.35	0	0	.12	823.47
CB Robinson	261.08	0	0	.03	261.11
Recreation Facility Fund	1599.54	0	0	.12	1599.66
Springfield Rec – Movie Night	114.88	0	0	.01	114.89
C Anderson Fund	83.94	0	0	.02	83.96
The Lift	3,300.08	0	0	.34	3,300.42
Tom Duling Memorial Donation/Lift Project	1725.01	0	0	.12	1725.13
Insurance for Skate Park Damage	1,452.64	0	0	.03	1,452.67
		Total	Special Funds		43,485.23



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Springfield

For reporting year Jan 1, 2021 through Dec 31, 2021.

Trustees

Name	Position	Term Expires
Susan Chiarella	Chairperson	3/8/2022
Marla Binzel	Trustee	3/10/2023
Leigh Callaway	Trustee	3/8/2022

Ledger Summary

Number of Fund Records	74
Ledger End of Year Balance	\$24,950.05

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 24, 2022 by Marla Binzel on behalf of the Trustees of Trust Funds of Springfield.



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
250th Celebration Town of Springfield		12/18/2017		\$0.00			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Celebration/Old Home Day		How Invested: Checking Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,400.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance	Income	Expended				EOY Balance
	(\$4,400.85)	\$0.00	\$0.00				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
Addison Cemetery Fund		1/30/1900		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Beal Cemetery Fund		2/15/1901		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Beatrice Hastings Cemetery Fund		2/8/1985		\$198.89			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$98.16	\$0.73	\$0.00				\$98.89

Fund Name		Date Of Creation		Fund EOY Balance			
Bernard Rudner Cemetery Trust		2/17/1959		\$689.30			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$387.12	\$2.18	\$0.00				\$389.30



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation			Fund EOY Balance		
Bert Morgan Cemetery Fund		12/10/1969			\$171.20		
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$96.75	\$0.00	\$0.55	\$96.20			

Fund Name		Date Of Creation				Fund EOY Balance	
Betsy Washburn Cemetery Fund		1/30/1932				\$95.57	
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation			Fund EOY Balance		
Burham Cemetery Fund		2/14/1912			\$95.58		
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.22	\$0.36	\$0.00	\$45.58			

Fund Name		Date Of Creation			Fund EOY Balance		
Burnham Cemetery Fund		2/14/1912			\$95.57		
Type: Trust	Purpose: Cemetery Perpetual Care			How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation			Fund EOY Balance		
Burtel S. & John M. Philbrick		7/1/1974			\$191.04		
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
C.C. Messer Cemetery Fund		10/15/1921		\$689.30			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$387.12	\$2.18	\$0.00	\$389.30			

Fund Name		Date Of Creation		Fund EOY Balance			
Carl & Addie Philbrick Cemetery Fund		11/23/1945		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Cass Family Cemetery Fund		12/31/1974		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Charles Heath Cemetery Fund		9/4/1970		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Child's Cemetery Fund		4/13/1895		\$95.58			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.22	\$0.36	\$0.00	\$45.58			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation					Fund EOY Balance
Col. Richard Sanborn		11/10/1959					\$95.57
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$45.21	\$0.36	\$0.00				\$45.57

Fund Name		Date Of Creation					Fund EOY Balance
Dallas & Hazel Patten		5/27/1997					\$379.84
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$178.38	\$1.46	\$0.00				\$179.84

Fund Name		Date Of Creation					Fund EOY Balance
Davis Cemetery Fund		6/30/2000					\$188.24
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$87.51	\$0.73	\$0.00				\$88.24

Fund Name		Date Of Creation					Fund EOY Balance
Edith Gardner Cemetery Fund		9/7/1939					\$191.04
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation					Fund EOY Balance
Fannie M. Heath Cemetery Fund		3/28/1928					\$191.04
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Fifield Sanborn Cemetery Fund		10/25/1933		\$95.57			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation		Fund EOY Balance			
Fowler Cemetery Fund		2/14/1903		\$101.78			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$61.49	\$0.29	\$0.00	\$61.78			

Fund Name		Date Of Creation		Fund EOY Balance			
Fred Goss Cemetery Fund		3/24/1936		\$95.57			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation		Fund EOY Balance			
Fuller Cemetery Fund		3/17/1894		\$95.58			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.22	\$0.36	\$0.00	\$45.58			

Fund Name		Date Of Creation		Fund EOY Balance			
Geo. Cross Cemetery Fund		1/16/1932		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
George & B.J. Green		12/27/1981		\$1,556.99			
Type: Trust		Purpose: Library		How Invested: Savings Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$51.36	\$5.63	\$0.00				\$56.99

Fund Name		Date Of Creation		Fund EOY Balance			
George Philbrick Cemetery Fund		6/24/1959		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Goodhue Cemetery Fund		2/13/1909		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Harold & Cressa Ballard		6/2/1978		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Harold Wheeler Cemetery Fund		12/31/1968		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04



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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Heath Cemetery Fund		1/8/1916		\$491.54			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$290.08	\$1.46	\$0.00				\$291.54

Fund Name		Date Of Creation		Fund EOY Balance			
Henry Sanborn Cemetery Fund		11/10/1959		\$95.56			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$45.20	\$0.36	\$0.00				\$45.56

Fund Name		Date Of Creation		Fund EOY Balance			
Hilda Clough Cemetery Fund		8/26/1956		\$107.38			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$82.20	\$0.18	\$0.00				\$82.38

Fund Name		Date Of Creation		Fund EOY Balance			
James Hilburn Cemetery Fund		9/25/1933		\$161.10			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.59	\$0.51	\$0.00				\$91.10

Fund Name		Date Of Creation		Fund EOY Balance			
John & Bertena George		7/26/1973		\$491.53			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$290.07	\$1.46	\$0.00				\$291.53



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
John & Moses Noyes Fund		7/1/1936		\$95.57			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation		Fund EOY Balance			
John M Philbrick		9/24/1920		\$95.57			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation		Fund EOY Balance			
Josie Philbrick Cemetery Fund		12/11/1981		\$220.00			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$119.27	\$0.73	\$0.00	\$120.00			

Fund Name		Date Of Creation		Fund EOY Balance			
Julia Thompson Cemetery Fund		1/1/1956		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Kaino K. Grance & Richard Brown		7/11/1975		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			



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Fund Name		Date Of Creation		Fund EOY Balance			
Katherine Morgan		10/7/1979		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Kimball - Hazeltine		12/6/1924		\$95.58			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$45.22	\$0.36	\$0.00				\$45.58

Fund Name		Date Of Creation		Fund EOY Balance			
L.A. Colby Cemetery Fund		1/3/1919		\$217.82			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$95.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$122.13	\$0.69	\$0.00				\$122.82

Fund Name		Date Of Creation		Fund EOY Balance			
Leon & Mildred Bowie		5/19/2005		\$1,325.05			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$317.77	\$7.28	\$0.00				\$325.05

Fund Name		Date Of Creation		Fund EOY Balance			
Leon Tenney Cemetery Fund		12/9/1936		\$172.29			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$96.74	\$0.55	\$0.00				\$97.29



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Fund Name		Date Of Creation		Fund EOY Balance			
Leonard Patten Cemetery Fund		7/17/1963		\$116.60			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$66.24	\$0.36	\$0.00				\$66.60

Fund Name		Date Of Creation		Fund EOY Balance			
Marion & Harland Heath Fund		10/2/1973		\$689.30			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$387.12	\$2.18	\$0.00				\$389.30

Fund Name		Date Of Creation		Fund EOY Balance			
Marshall Diggs Cemetery Fund		10/14/1970		\$491.54			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$290.08	\$1.46	\$0.00				\$291.54

Fund Name		Date Of Creation		Fund EOY Balance			
Mary Heath Cemetery Fund		10/2/1926		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Mason Family Cemetery Fund		8/28/1981		\$182.67			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$81.94	\$0.73	\$0.00				\$82.67



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Fund Name		Date Of Creation		Fund EOY Balance			
McDaniel & Quimby		2/14/1912		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
McDaniel Cemetery Fund		2/15/1909		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Morgan Cemetery Fund		3/1/1909		\$164.88			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$114.52	\$0.36	\$0.00				\$114.88

Fund Name		Date Of Creation		Fund EOY Balance			
Nichols Family Cemetery Fund		6/6/1981		\$457.97			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$256.51	\$1.46	\$0.00				\$257.97

Fund Name		Date Of Creation		Fund EOY Balance			
Old Home Day Expendable Trust		5/1/2010		\$3,822.76			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Celebration/Old Home Day		How Invested: Checking Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$14,242.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,242.40
Income	BOY Balance	Income	Expended				EOY Balance
	(\$10,432.92)	\$13.28	\$0.00				(\$10,419.64)



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Fund Name		Date Of Creation			Fund EOY Balance		
Oren Heath Cemetery Fund		8/27/1927			\$95.57		
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation		Fund EOY Balance			
Oscar Clements Cemetery Fund		1/27/1954		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Paige Cemetery Fund		7/1/1898		\$148.03			
Type: Trust	Purpose: Cemetery Perpetual Care			How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$87.59	\$0.44	\$0.00	\$88.03			

Fund Name		Date Of Creation		Fund EOY Balance			
Quimby Cemetery Fund		1/30/1900		\$191.04			
Type: Trust	Purpose: Cemetery Perpetual Care			How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation			Fund EOY Balance		
R. Freeman Sanborn		10/28/1930			\$95.57		
Type: Trust		Purpose: Cemetery Perpetual Care			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			



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Fund Name		Date Of Creation		Fund EOY Balance			
Ruel & Grace Heath Cemetery Fund		3/1/1944		\$491.54			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$290.08	\$1.46	\$0.00	\$291.54			

Fund Name		Date Of Creation		Fund EOY Balance			
Sanborn Cemetery Fund		1/18/1927		\$95.57			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$45.21	\$0.36	\$0.00	\$45.57			

Fund Name		Date Of Creation		Fund EOY Balance			
Seely Philbrick Cemetery Fund		8/3/1971		\$491.54			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$290.08	\$1.46	\$0.00	\$291.54			

Fund Name		Date Of Creation		Fund EOY Balance			
Soden & Metcalf Cemetery Fund		10/1/1910		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
The Jackman - McDaniel Fund		10/29/2018		\$2,355.70			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Maintenance and Repair		How Invested: Checking Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,308.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,308.72
Income	BOY Balance	Income	Expended	EOY Balance			
	\$38.46	\$8.52	\$0.00	\$46.98			



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Fund Name		Date Of Creation		Fund EOY Balance			
Tiovo & Florence Oksa Cemetery Fund		10/26/1970		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Town Office Building		3/25/1992		\$411.34			
Type: Trust		Purpose: Maintenance and Repair		How Invested: Savings Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$324.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$324.89
Income	BOY Balance	Income	Expended				EOY Balance
	\$84.96	\$1.49	\$0.00				\$86.45

Fund Name		Date Of Creation		Fund EOY Balance			
W.Glen & Virginia Mathewson		10/21/1973		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.31	\$0.73	\$0.00				\$91.04

Fund Name		Date Of Creation		Fund EOY Balance			
Waldo Chase Cemetery Fund		2/5/1968		\$491.54			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$290.08	\$1.46	\$0.00				\$291.54

Fund Name		Date Of Creation		Fund EOY Balance			
Warren Philbrick Cemetery Fund		11/10/1959		\$191.44			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$90.71	\$0.73	\$0.00				\$91.44



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Fund Name		Date Of Creation		Fund EOY Balance			
Wesley Flanders Cemetery Fund		1/1/1969		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Wiggins Cemetery Fund		7/24/1913		\$689.29			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$387.11	\$2.18	\$0.00	\$389.29			

Fund Name		Date Of Creation		Fund EOY Balance			
William & Jane Hill		4/30/1973		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			

Fund Name		Date Of Creation		Fund EOY Balance			
Zellie & Anne Teeney Cemetery Fund		1/15/1963		\$191.04			
Type: Trust		Purpose: Cemetery Perpetual Care		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$90.31	\$0.73	\$0.00	\$91.04			



Springfield

For reporting year Jan 1, 2021 through Dec 31, 2021.

Trustees		
Name	Position	Term Expires
Susan Chiarella	Chairperson	3/8/2022
Marla Binzel	Trustee	3/10/2023
Leigh Callaway	Trustee	3/8/2022

Ledger Summary	
Number of Fund Records	1
Ledger End of Year Balance	\$16,693.75
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 24, 2022 by Marla Binzel on behalf of the Trustees of Trust Funds of Springfield.



Report of Common Fund Investments

Investment Name		Type				Shares	Total EOY Balance
TTF Cemetery Perpetual Trust Fund		Bank/Credit Union Account				0.00	\$16,693.75
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss		EOY Balance
	\$8,290.00	\$0.00	\$0.00	\$0.00	\$0.00		\$8,290.00
Income	BOY Balance			Income	Expended		EOY Balance
	\$8,343.40			\$60.35	\$0.00		\$8,403.75
Principal Only	BOY Fair Value			Unrealized Gains			EOY Fair Value
	\$8,290.00			\$0.00			\$8,290.00

Town Property 2021

<u>Description</u>	<u>Map & Lot</u>	<u>Acres</u>	<u>Land</u>	<u>Building</u>
Hogg Hill Turnaround	4-457-491A	.2	2,300	
Oak Hill Rd	7-838-498	.46	2,700	
Messer Cemetery	7-838-498A	.26	49,300	
Messer Hill Rd	8-013-503	.24	2,300	
Stoney Brook Rd	9-541-275	.16	94,500	12,300
Stoney Brook Rd	9-680-131	5.2	35,100	
Messer-Ray Land	11-450-503	10	18,000	
Society Lot	12-396-317	48	235,100	
Royal Arch Land	12-578-278	43.5	39,800	
Kolelemook Lot	23-827-503	.32	116,200	
Woodcrest Lot Beach	23-828-482	.24	183,800	
Town Beach	23-830-460	.19	204,700	
Recreation Facility	24-058-518	6.4	49,500	10,500
Fire/Highway Complex	24-107-532	8.7	134,800	272,400
Dartmouth Grant	27-170-395	.25	22,300	
New Cemetery	29-100-209	2.2	62,100	
Old Cemetery	29-132-166	2.06	61,500	
Kinsley Lot	29-132-209	80	133,000	
Town Office/Library	29-275-000	2.4	70,900	387,100
Town Hall	29-304-108	.92	61,000	355,800
Historical Museum	29-304-108			82,100
Old Highway Garage	29-304-108			24,538

Collins Park	29-317-088	1	2,700	
Recreation Park	29-325-068	.4	31,600	8,400
Main Street Lot	29-553-192	.25	27,200	
20 Glenwood Rd	31-200-393	2.44	12,300	
Winding Wood Rd	31-272-512	1.31	27,700	
15 Crestbrook Pl	31-352-393	3.1	19,100	
10 Brook Ridge Dr.	31-502-343	1.48	4,100	
Fowlertown Cemetery	32-000-000	1	86,500	
28 Winding Wood Rd	37-472-187	1.94	17,900	
36 Winding Wood Rd	37-613-243	2.8	19,400	
40 Winding Wood Rd.	37-490-318	4.26	18,100	
Shad Hill Rd	41-652-272	51	44,600	
Off Prescott Hill	44-324-259	50	43,100	
Clay/Webster Lot	44-367-164	9	21,300	
Prescott Hill Rd	44-434-290	154	153,700	
McDonald/Knapp Lot	45-035-425	34.9	33,600	
Route 4A	48-158-600	.25	23,500	
Total	37 Parcels	530.830	2,165,300	1,155,00

AUSBON SARGENT LAND PRESERVATION TRUST

2021 Annual Report for the Town of Springfield

The mission of the Ausbon Sargent Land Preservation Trust (Ausbon Sargent) is to protect the rural landscape of the twelve towns of the Mt. Kearsarge/Ragged/Lake Sunapee region. This area includes the towns of Andover, Bradford, Danbury, Goshen, Grantham, New London, Newbury, Springfield, Sunapee, Sutton, Warner and Wilmot. Since our founding in 1987, Ausbon Sargent has completed 163 projects and protected 13,141 acres – including sixteen working farms and over eight miles of lake frontage. All of these conservation lands provide for some public benefit and two-thirds of these properties offer public access.

Quality of life is very important to the residents of New Hampshire and the state consistently ranks in the top ten as one of the best places to live in the United States. Contributing to this ranking are our clean water, scenic places and our opportunities for outdoor recreation. Open spaces also contribute significantly to the economic well-being of the State and our communities.

Ausbon Sargent has kept busy with the completion of four projects, three of which are now owned by the land trust. These projects represent just over 60 acres in the towns of New London and Grantham.

Because lingering threats of the Covid-19 pandemic were still present in 2021, the land trust found ways to engage members, friends and volunteers throughout the year, keeping safety in mind. Our traditional Progressive Dinner was held with a twist: it was a “DIY” dinner where each “ticket” included ingredients to prepare a meal at home with food from six local farms and businesses. The number of participants at hikes was limited and social distancing was encouraged. We held snowshoe hikes in Sunapee at the Webb Forest, and New London, and offered a winter/snowshoe version of our “DIY” hiking challenge. We held hikes in the spring through the summer in Wilmot, Andover and Sutton. This year’s

Dragonfly Hike was held in Warner. An Earth Day 2021 hiking challenge was created for those who wanted another set of hikes to explore on their own. Volunteers signed up to remove debris from the Two Brook Woods property and students from Colby-Sawyer College helped do the same at the Messer Farm Expansion property, both in New London. Volunteers also got together to install nesting boxes on the Messer Farm property to not only flag the property boundary lines, but also to provide shelter for native birds. On the more artistic side of things, an event at the Esther Currier Wildlife Management Area at Low Plain featured local artist, Ron Brown, who let us witness his talents while “painting the pond.” Ausbon Sargent also collaborated with the Center for the Arts on the annual “Naturally New England” art show in Sunapee Harbor, which raised funds for both organizations through the sale of local art.

In September, a celebration was held at the Messer Farm property to thank those who supported the project. Property tours featuring the flower and vegetable gardens, and the field and forest edge were given. In September, we held our volunteer appreciation party at The Fells in Newbury, beneath their beautiful pavilion.

Ausbon Sargent is thankful to have the assistance of over 200 volunteers who help with easement monitoring, committee support, and clerical work. If you would like to join us in our work to protect these special places, there are many ways to get involved: you could become a conservation easement donor, volunteer your time to the organization, encourage the town officials throughout our 12-town region to conserve our rural character by supporting land conservation, and if you are not already, you can become a member of Ausbon Sargent.

Our website (www.ausbonsargent.org) indicates which of the land trust’s protected properties have trails open to the public for hiking, cross-country skiing and snowshoeing, and includes trail maps, printable hiking challenges, and driving directions. Be sure to look under the heading “Connect with the Land” for these details. For information on all of Ausbon Sargent’s protected

properties, please visit our website and join our email list. Find us on Instagram and be sure to “Like” us on Facebook!

It has always been a pleasure to work with the Town of Springfield and the Springfield Conservation Commission. We look forward to future events, collaborations and land projects in your town!

Respectfully submitted,

Deborah L. Stanley
Executive Director

Board of Trustees

<i>Lisa Andrews</i>	<i>Deborah Lang</i>
<i>Aimee Ayers</i>	<i>Jim Owers</i>
<i>Laurie DiClerico</i>	<i>Mike Quinn</i>
<i>Susan Ellison</i>	<i>Diane Robbins</i>
<i>Ginny Gwynn</i>	<i>Steve Root</i>
<i>Jeff Hollinger</i>	<i>Bob Zeller</i>

Staff

Executive Director

Deborah Stanley

Land Protection Specialist

Andy Deegan

Stewardship Manager

Anne Payeur

Operations Manager

Sue Ellen Andrews

Development and Communications Coordinator

Kristy Heath

Bookkeeper

Patsy Steverson



*Looking up at a white pine on the Christopher Cummer Preserve,
Nichols Hill Road.*

Baptist Pond Protective Association

Ice-out for 2021 was reported on April 8 (compare with April 5, 2020, April 23, 2019). Our loons showed up but decided to nest elsewhere, coming back to the pond to fish and paddle about from time to time—and to check out the new nesting raft members of the Association built and placed in an area less frequented than their preferred site by visitors during their critical nesting period.

July was the rainiest in NH history, with 13.04 inches recorded for the Concord area, breaking the record of 10.29 inches in 1915. Despite the weather, boaters on the pond managed to paddle together to celebrate July 4th, but the fete took place a week later, in clouds and cool rather than rain and thunder.

Like other lakes and ponds, Baptist Pond had very high-water levels throughout the month, which put considerable pressure on the culverts at the outlet. Our volunteers worked around the weather to take water samples—on May 21, July 14, and August 30. By late August the water level had subsided, with water flow at both the inlet and outlet more moderate. Testing results showed the usual: slightly elevated phosphorus levels as well as high levels of conductivity, the latter ranging anywhere

from 2-5 times greater than the NH median, depending on the testing site. Salt run-off from I-89 remains an ongoing concern.

Members of the Association continue to keep a watch on weeds and cyanobacteria and on erosion and stormwater issues. They also participate in community programs focusing on the health and welfare of our lakes and streams, including LSPA watershed initiatives like Watershed Wise.

Our next annual meeting is scheduled for Saturday, August 13 at 9am. Friends and neighbors are welcome to attend. For further information, please contact me or other association members on the pond.

Respectively submitted on behalf of the Association,
Perry Hodges, president

2021 Report of the Springfield Cemetery Trustees

During 2021 the Cemetery Trustees met on Tuesday each month between May and October. Tamara Butcher served as the Selectboard representative and both Peter Abair and Troy Traegde represented the Springfield Highway Department.

Again during 2021, the cemetery did not have an employee dedicated solely to the mowing and maintenance of the Town cemeteries, so those duties fell to the Highway Department. We wish to thank both Peter and Troy for their excellent job, and all of the assistance they provided to the Trustees. Once again this year, we contracted with New England Gravestone Services to repair toppled, broken or leaning gravestones.

The Trustees this year received numerous requests to locate old gravesites where the burials may have occurred in Springfield. After reviewing the cemetery's records and maps to no avail, several walk throughs of Old Pleasant View took place trying to locate these graves. We then turned to the Historical Society to see if they could locate the burial sites. We wish to thank the Historical Society and Janet & Dick Hendl for all of their efforts.

There were four interments in 2021.

We wish to also thank the Springfield Garden Club for planting and maintaining seasonal flowers around the flagpole.

Respectfully Submitted,

Annette Granger

Richard Petrin

KEARSARGE AREA COUNCIL ON AGING, INC.

2021 Annual Town Report

Established in 1992, the Kearsarge Area Council on Aging (COA) has become an important social service organization dedicated to meeting the needs of our communities' seniors, and their families, friends, and neighbors. The mission of COA is to promote, develop, and reinforce programs that support and enhance the health, well-being, dignity, and independence of older people in the nine towns we serve in the greater Kearsarge area. COA is a focal point for many area seniors who depend on us to help support their independence, help them find their sense of purpose, and provide the opportunity to help others through our many volunteer opportunities.

Due to the impact of the COVID-19 Pandemic, 2021 continues to be challenging for our organization and for many individuals.

Other than a brief closure in the beginning of the Pandemic, COA has been open to the public with appropriate safety measures in place since July 6, 2020. We continue to modify our programs and services as needed during these unprecedented times.

Below is an outline of the many services we continue to provide:

*The Transportation Program operates with one paid driver funded through many generous grants and the return of many volunteers. This service brings seniors to their physician appointments, grocery store, etc. and is heavily relied on by many isolated individuals.

* The Durable Medical Equipment Program is fully operational and serving the needs of many who are unable to obtain medical equipment elsewhere.

*We have continued with daily programs and services within our building and in the community. Many have the new option of Zoom attendance.

*We partner with Lake Sunapee Regional VNA to provide foot care weekly and function as a flu vaccination site.

*COA continues to be a resource to our seniors and their families as information changes and resources become available.

Our staff is working diligently to achieve full resumption of services and programs. We have 2.5 paid staff and are working hard to rebuild a volunteer base. Though challenging, we have been able to meet the needs of the community despite the decreased number of volunteers.

We appreciate our partners, volunteers, members, donors, business sponsors, Board members and staff. It is with their guidance and support that we continue to provide a high level of health and well-being opportunities for our senior neighbors.

Respectfully submitted,

Kelley F. Keith, BA, MS

Executive Director

2021 Conservation Commission Report

The Commission continued working this year on several projects to fulfill our mission to protect and promote the proper utilization of Springfield's natural resources and watersheds.

The Commission removed several more barrels of trash from Collins Park, and distributed a box of 'vintage' glassware that was unearthed during the cleanup process. This trash is being removed from the site of an old mill in the park, and we hope to be able to clean up the area enough that people can safely visit the site and see remnants of Springfield's past.

While the Collins Park activity involves old trash, our co-sponsorship with Garden Club of the Annual Green Up Day the first weekend in May is an unfortunate necessity due to the large volumes of litter that are tossed out along our roadways on a daily basis. We are grateful to the many residents of the town who come out each year and help bag this waste.

This year the Commission gave away 50 yellow osier dogwood tree seedlings, some during the Recreation Committee's field day, and the rest during one of the Historic Society's functions. The Commission purchases these tree seedlings from the NH State Tree Nursery in Boscawen. Plans are to continue this

long-standing Commission tradition, so watch for notices this summer of when seedlings will be available. Ninebark seedlings have been ordered, but confirmation has not been received if they will be available. An alternate will be selected if necessary.

The unusually wet conditions hampered efforts to extend some of the trails we are building in the town owned Kinsley lot, which is located northwest of Cemetery Road. Not only does this piece of property offer a variety of habitats and interesting features to explore, but its proximity to the cemetery means that there is ample off-road parking.

The Commission has also begun the process of updating the town's Natural Resource Inventory. This update will primarily focus on integrating information from the wetlands study that was completed in 2014, and the 2020 updates to the state's Wildlife Action Plan.

If you are interested in natural resources and the outdoors, the Commission meets the first Thursday of the month at 7:30 in the Protectworth room of the Town Office Building. Come visit and find out more about what we do!

Marla Binzel, Chair
Springfield Conservation Commission

Springfield Fire and Rescue Department 2021 Report and Call Summary

This year began mid-pandemic with a better understanding of the management of Covid-19 in our community. This meant a continuation in the volume of Emergency Medical Service Calls as well as our regular Fire Call volume with our response to 156 calls for service in 2021, including 11 calls for Mutual Aid. We thank our 26 active members for their service to our community, including the 5 new members we welcomed to our department who bring experience as firefighters, EMTs, and with wilderness search and rescue. We thank those members who have stepped up to take positions of leadership in the department. Our current officers are as follows: Chief Peter Lacaillade, Deputy Chief Kevin Roberts, Fire Captain and Fire Warden Dallas Patten, EMS Captain Raymond Abair, Fire Lieutenant Kenny Butcher, Fire Lieutenant Megan Butcher.

Our department has an ongoing application process for volunteer firefighters and EMTs. Please join us at the station any Tuesday at 7:00PM or call us at 603-763-4033 to learn more about becoming a member or to pick up an application. No experience is necessary and, there are opportunities for further education and training. SFD is also the site of Post 0850 Explorer Program with 5 current Explorers. This program affords high school-aged community members an opportunity to gain experience in the emergency services while giving back to the community. This

year we congratulate William Sencabaugh and Brier Lynn Roberts on transitioning from the Explorer Program to becoming members.

We continue to have training every month for both Fire and EMS to keep up with our skills and requirements. This year marked some milestones for our department members in terms of training. We congratulate Lieutenant/EMT Megan Butcher on her successful completion of Firefighter Level One and Level Two trainings. Other department members have successfully completed the training for Critical Incident Stress Management and received pins to recognize saving a life in our community. We thank Kevin Roberts for taking the lead with our Truck Committee whose members have worked throughout this past year and continue to work on this important task.

The continuation of the pandemic also meant that our increased needs for Personal Protective Equipment (PPE) remained in effect. Through the State of New Hampshire Department of Health and Human Services assistance program for emergency PPE distribution, SFD was able to receive a no-cost supply of PPE to keep our department members safe. In addition to the regular services provided to the Springfield Community we provided emergency management support for the mitigation of Covid-19 in our community. This response included a series of Covid vaccination clinics where almost 300 doses were provided with well over 139 Springfield Community members participating.

Despite the challenges of the ongoing pandemic, we were able to host several traditional events and some new events safely. Our Pancake Breakfast fundraiser and Annual Chicken BBQ were held this year. With the support of a grant from the Injury Prevention Center at CHAD, SFD was able to distribute 75 bicycle helmets to children in our community as part of an ongoing initiative for injury prevention. We participated in several fun community events including Field Day and Fall Festival. During Fire Prevention Week, SFD hosted a story time for children. We are thankful for being able to come together in person as a community.

Our initiatives for risk reduction and fire prevention continue year-round. We were the recipients of a grant from the Firefighter's Charitable Foundation as well as donations from our local Home Depot allowing us to establish a year-round program to provide smoke detectors to community members in need. Other grants received during 2021 included a \$2000 general support grant from the New Hampshire Charitable Trust, Barstone Foundation. Also, SFD received a \$2000 matching grant from the State of New Hampshire for Wildland Fire and Forestry.

We would like to thank all our collaborating agencies that provided assistance to our community during 2021. We thank Hanover Dispatch and all the dispatchers for their outstanding service. Also, thank you to the member departments of both the Kearsarge Regional Mutual Aid Pact and the Upper

Valley Mutual Aid Pact who provided assistance when mutual aid was rendered necessary. Thank you to New London Ambulance for providing ambulance coverage for our community. Most of all, we would like to thank the community of Springfield for your continued support.

We also recognized in loving memory Firefighter, and Paramedic Lawrence “Lars” Mester and his many years of service to the Springfield Community. In May we came together as a community at SFD for a Celebration of Life to honor Lars.



This report is dedicated to Lars in recognition of his service to our community.

Springfield Fire and Rescue Department looks forward to continuing to provide professional emergency services to Springfield and the surrounding communities.

Respectfully Submitted,

Chief Peter J. Lacaille

Call Summary of Springfield Fire and Rescue Department 2021

73	Rescue & Emergency Medical Service
26	Fire
16	Wires/Trees Down
11	Motor Vehicle Crashes
9	Alarm Activation
8	Service Calls
5	Hazardous Conditions (No Fire)
4	False Alarm
2	Good Intent Call
2	Search and Rescue

Total Calls 156

TOWN OF SPRINGFIELD GARDEN CLUB 2022

The flower gardens and barrels you see around Town are completely funded by the Garden Club and the work to plant and maintain everything is carried out by our members. Additionally, the Club continues to provide plantings for the Cemetery in time for the Memorial Day and Veterans Day celebrations.

The Garden Club, despite Covid restrictions, continued its efforts this past year. We met monthly during the growing and planting season making plans for the flower gardens and planters, weeding, pruning and digging in the dirt!

Here's a list of some of the things the garden club has accomplished over the years: Summer and Fall barrel plantings, construction and repair of Town Marquee, purchase of picnic table at the old Kindergarten play area, construction and maintenance of the Recreation Field perennial garden, purchase and install gateway signs. At our last meeting the Club discussed forming a town committee to discuss and fund improvements to the Town Beach.

Our members worked hard and devoted several weekends in November to making wreaths which are sold as a means of raising funds for the Club. This helps raise money so we can continue to purchase plants for the coming year and fund projects. This year's sale, like sales in the past, was a great success and thanks to those who contributed their time and efforts to this chore! The Club also has worked with the Historical Society's Sip a Soup event, offering their now famous and much sought-after Pies for sale!

The Garden Club is very thankful to the many towns' people who have contributed time, effort and goods. We always welcome new members, donations and look forward to continuing our efforts to beautify our very special Town. If you are interested in helping or getting involved, please contact either Susan Chiarella at 717-2222 or Pixie Hill at 727-8113.

Respectfully submitted,

Susan L. Chiarella, President

Road Agent Report 2021

Well, here we are with another year gone by. It truly seems the older we get the quicker time seems to pass us by. In the eleven years that I have been this Town's Road Agent working for the highway department, I couldn't think of anywhere else that I would rather be working. One of the best things about my job are the residents of our small town. They are always so thoughtful even if it's a quick note of appreciation to lending a hand to help out in some sort of way, not matter how big or small. The helping hands go a long way especially when the highway department is a two-man crew, sometimes when storms happen there is no way we could handle everything on our own. The last two years, along with being dedicated to taking care of the roads, we have also been maintaining the cemeteries, buildings, and grounds as well. Hopefully this summer we will be able to find someone part time to take over those areas.

A lot of people have questioned the purchase of the new truck from last year, however with the COVID pandemic the order keeps getting pushed back. Hopefully we will have the truck in before the end of this summer.

This past year a lot of ditching and graveling was done throughout the town. We were also able to get a lot of road-side mowing done.

This past fall, thanks to Durgin and Crowell and help from a couple of guys that do dirt work part-time we were able to get Fisher Corner Road rebuilt, with little expense to the taxpayers. The mill paid the biggest expense of it (A huge thanks to Ben and Peter Crowell).

Our biggest upcoming project for this summer is Hogg Hill Road. We want to get started on this because of the shape it is in and the length. It will also get reclaimed and repaved this year; however, there will need to be a lot of prep work done before it can happen.

I want to thank Janet Roberts for all her years of service with this Town and thank her personally for all her help with the highway department. I wish her the best with her retirement, and she will be missed by many. In adding to that, I also want to thank the rest of the office staff along with the Selectmen for all their help and support. I also want to thank my brother, Eddie Abair for the willingness to always work and help the highway department out in anyway needed when the time comes. The town is lucky to have him.

Last but not least, I want to give thanks to my employee Troy Traegde who resigned the end of November. He was a great asset to the highway department. His mechanical background came in handy when it came to having to work on our trucks and equipment. He will be missed as well.

I will also take the time to welcome Tim Hayes back to the highway department. I am very thankful that the opportunity was right and Tim has come back to work for us. Welcome Back Tim.

All in all, in closing I want to add that I truly do feel honored to be able to work for such a great town. Not only a nice small town but also the town in which I was raised.

Thank you all,

Your Road Agent,

Peter Abair

SPRINGFIELD HISTORICAL SOCIETY

2021

“The Springfield Historical Society is the responsible steward of Springfield’s legacy by preserving and sharing Springfield’s cultural heritage from the beginning through today to ensure generations know, understand and appreciate our history.”

-- Mission Statement as part of a revised Constitution, Approved at Annual Meeting July 14, 2021

Building on this statement, the Historical Society had a packed 2021 focusing on preserving and sharing our town’s history. Preservation included volunteers tearing out the museum’s carpeting which was causing mold. And underneath a beautiful floor was discovered with markings where school desks had been attached. The Historical Society appreciated the town financing the refinishing completed by Springfield’s own Tim Moulton who also touched up the museum’s façade with fresh paint. Having moved all the collection around to get the floor done offered a great opportunity to rearrange the collection so items are more visible and organized. Other preservation efforts continued under Greg Bruss and Trudy Heath’s leadership sorting and storing in preservation boxes and files. During the sorting, some treasures have been found including a

letter from President Calvin Coolidge to Springfield resident Dr. Morgan thanking him for some venison!

Sharing Springfield's heritage was the main focus for 2021 – the museum was open both Saturday and Sunday with a variety of events held to attract visitors to the museum. Almost every Saturday from Memorial Day to Labor Day the museum was a buzz with activity – highlights were many:

- Revolutionary War Encampment and Muster by the First New Hampshire Regiment
- Lamb Petting and Sheep raising demonstration
- Genealogy workshop
- Maple Syrup making
- Bake sales with themes like “Good-bye Black Flies” and “Maple and Apple delights”
- Apple Cider making
- Roasted hot dogs and Root Beer floats

There were also some of the traditional annual events such as the Rubber Duckie race with 200 duckies bouncing down the Twin Lake Village stream, the Ramble Round the Lake 5K Race that attracted over 30 runners, and two lunches --- pulled pork and sip-a-soup – where people enjoyed both good food and company. Throughout the summer, the Springfield community, and many newcomers (16 new members joined the Historical Society in 2021) enjoyed the entertainment, food and sharing stories of Springfield's history. It was wonderful!

Several additions to the museum's collection were made in 2021, recognizing Springfield's on-going history-making. A wooden spool from the fiber optic cabling project completed in 2021 and funded by a US Government grant greets visitors at the museum entrance with the details artistically wood burned by Jill Hastings. And newspaper clippings and photos preserve the great achievements of Springfield sisters Margaret and Vera Rivard in open water swimming.

Awarding seven scholarships to Springfield students who have demonstrated community engagement was a highlight of the museum's opening day. Congratulations to them all!

The "preserving and sharing" element of the Historical Society's Mission Statement led to the Board deciding to launch a major expansion of the museum's exhibition space – by raising a barn next to the museum to house Springfield's agricultural heritage including maple sugaring. An architectural design was made, the Select and Zoning boards approved the plan, and material and financial contributions have been generously given. The final event of 2021 was the harvesting of the pine for the barn's siding, donated by Keith and Sue Cutting. Teams of oxen and horses labored hard to bring the massive logs out of the forest as onlookers cheered them on. The logs were transformed into beautiful boards thanks to the hard work donated by Bruno Minard. Thanks to everyone that contributed their

time and funds to this effort. Stay tuned for the 2022 report to read about the final barn raising!

The year 2021 was quite a landmark year for the Historical Society instilling new energy and enthusiasm into the community and its support for preserving and sharing Springfield's legacy. The Historical Society thanks all the volunteers that helped make for a wonderful year and 2022 promises even more!

Jim Bednar, President



First New Hampshire Regiment demonstrate a muster



2021 Scholarship recipients from left to right: Greg Bruss (Scholarship Committee Member), Noah Munholand, Ezra Munholand, Megan Heath, Abigail Patten, Pixie Hill and Trudy Heath (Scholarship Committee Members). Missing from photo: Noland Grant and Kennedy Geary



January 2022

Dear Friends:

On behalf of the entire team at Lake Sunapee Region VNA & Hospice (LSRVNA), thank you for the opportunity to provide home health, hospice, personal care, clinics, support groups and more in 2021. We take great pride in our ability to adapt and help keep the community strong and healthy. Even as pandemic issues such as new variants and vaccine distribution continue to challenge us, we rise to these challenges as a unified team. Arguably the greatest obstacle now is the shortage of staff, a serious concern impacting our entire region and country. *LSRVNA is its people!* More than 80% of our annual operating budget is dedicated to staff salaries and benefits, with these costs expected to rise significantly in order to attract qualified people. Our employees are without doubt our most precious resource, especially as the demand for home care grows. With this reality top of mind, our leadership team has been focusing on a review of the agency's key strategic priorities so that we can respond and take action with the wellness of residents of Springfield and more than thirty other area towns guiding that work. I am proud to report that for the 12-month period ending September 30, 2021, we served residents of Springfield in the following ways:

- ✚ Provided skilled nursing, therapy, hospice and in-home supportive care to 33 residents;
- ✚ Provided free/reduced fee in-home nursing, therapy and social work visits to residents; visits also provided under various Medicaid programs (NH Medicaid reimburses at less than 65% of cost);

- ✚ Provided 14 months of bereavement support to hospice families after the death of their loved ones at no cost, including free virtual bereavement support groups throughout the pandemic for these families and the community at large;
- ✚ Residents benefited from the expansion of our Palliative Care program, overseen by a physician and dedicated to specialized care that focuses on the navigation of chronic or serious illnesses with an emphasis on symptom management and personal goals;
- ✚ Due to ongoing effects of COVID-19, our regularly scheduled Foot Care and Blood Pressure clinics were suspended for much of 2020; however, with high demand and clinical need, Foot Care was carefully reinstated in 2021 in several community locations;
- ✚ We continued to carefully partner with about with 15 organizations to offer community flu clinics, which we feel remain a very important health service;

LSRVNA lives its core values every day, focused on deploying resources thoughtfully and responding to health and wellness needs. LSRVNA also has many reasons to be thankful: its compassionate caregivers and support staff, a mission that matters deeply, the pride that comes with 50+ years of providing care, and an extraordinarily generous community. We fully understand that your funds, like ours, are limited. This makes us even more grateful for your support and confidence. You have helped sustain us as a leading provider of home care, an employer of choice, and an enduring presence. Please do not hesitate to contact me if there is any way we may be of service to you, your loved ones or your Town's residents. Thank you.

With gratitude.

Supervisors of the Checklist Report

The big project of 2021 for the Springfield Supervisors was the successful execution of the every 10-year statewide verification of the checklist. This is the detailed process of removing voters who have not voted in any election, whether town, state or federal, in the past 4 years. During 2021 a total of 22 new voters were added to Springfield, and 132 voters were removed. The reasons for removal included those who were deceased or moved away or removed because of the every 10-year statewide checklist verification process. At the end of 2021 Springfield had 909 registered voters on the checklist. The Supervisors were present at the Deliberative Sessions for the Kearsarge Regional School District, plus the annual meeting of the Eastman Water District to allow Springfield residents to vote on issues.

Official sessions were held on the second and fourth Tuesday of each month from 3 to 5pm. Following the availability of the COVID-19 vaccines in 2021, in person sessions resumed in July. All sessions are at the town office. The email address to send and receive messages related to voter registration issues is checklistsupervisors@springfieldnh.org . All voters should know that they can check their party of registration at any time by going to the state

website at:

<https://app.sos.nh.gov/Public/PartyInfo.aspx>

As always, the Supervisors are grateful for the help and support of the town administration staff – Pixie Hill, Maryanne Petrin, Janet Roberts, and Jill Hastings.

Respectfully submitted,

Martha R. Bobruff

Barbara H. Cooper

Judith G. Shank

2021 Libbie Cass Memorial Library Town Report

The Libbie Cass Library has been fully open to the public for 2021. Despite the pandemic, our number of visits and circulation numbers have increased. It has been a joy to provide books, audio books, and movies to our patrons. We bring in a selection of new titles every month based on our patrons' interests and current best sellers. If we do not have a title a patron is looking for, we search the NH database to borrow from another library, or we consider purchasing. Let us know what you like to read!

Our online services continue with the New Hampshire Downloadable Books through the Libby app. The state librarians and volunteers work hard to put together collections of ebooks and audio books with similar themes, such as Detectives in Dresses, Crimes & Mysteries Without Borders, and Winter Listening. At this time, the Trustees decided to stop funding the Kanopy streaming services.

Even though, once again, we were unable to hold a celebration, we were able to hand-deliver the scholarship; the library trustees were honored to give out the Celeste Klein Scholarship to: Makayla

Ferreira, Abigail Patten, Noah Munholand, Ezra Munholand, Kennedy Geary, and Rebecca MacDowell. The scholarship is available again for 2022, the application can be downloaded from the website.

For youth, we had a combination of Take & Make Programs and in-person events. Summer Reading Program participation increased this year as we explored the woodland forest with Tails & Tales. We had a fantastic selection of books to check out and activity bags for different ages. The enthusiasm continued into the fall. We provided the Art Smart program, a monthly book club/art workshop for 3-7 year olds. The participants learn art techniques of famous artists and current children's illustrators with a new Art Smart Bag every month. We started a new 8-12 year old book club, called Pages & Pizza. We've had up to seven participants and we meet monthly at the library to talk about books, eat pizza, and play games.

For adults, we also had a combination of in-person and online events. In-person, we relaunched an adult book club in the fall of 2021 that meets monthly, and the M.R.E. (Military Reading Exchange) continues to meet quarterly. Over the summer, the Loon Preservation Society offered a ZOOM event, where we learned the ins and out of

loons. In September, on ZOOM, author Matthew Hongoltz-Hetling talked about his interesting nonfiction book: *A Libertarian Walks into a Bear*. In October, the Friends held their annual meeting and hosted the NH Humanities Program: From Mickey to Magoo. The Friends said goodbye to long-time treasurer Sue Cutting, and welcomed both Lynn Bridges and Sue Ellen Schotanus to the Friends board. To wrap up the year, the library had pick-up Ornament Kits to make ornaments at home. This was for all ages.

Last spring, we said goodbye, with a big thank you, to Greg Bruss for his years serving as a library trustee. We welcomed Annika Munholand to the board, and Lynn Bridges and Jamie Crosby as alternative trustees.

We look forward to continuing serving Springfield in 2021.

Laura Pauling
Library Director

LIBRARY BUDGET REPORT

2021

Town Appropriated Funds

Balance 1-1-21	8,124.15
Received from Town	17,000.00
Interest	31.18
Deposit + Reimbursement	9,572.56
TOTAL	34,727.89

Disbursements

Advertising	286.00
Books & Material	15,105.14
Dues /Subscriptions	250.00
Postage	124.39
Equipment & Repair	160.00
Telephone	864.52
Biblionix/Kanopy/Wi Valley	2259.40
Computer Expense	160.00
Programs	964.10
LUV Dues	250.00
TOTAL	20,423.55

General Library Fund Acc. (Includes copy & fax)

Balance 1-1-21	8,124.15
Fees/Donations/Expense	250.00
Interest	-----
Balance 12-31-20	8,374.15

Encumbered

Books/ Material/Supplies	12,105.14
Dues / Subscriptions	464.90
Phone /Wi-Valley/Biblionix & Kanopy	1,734.30
TOTAL	14,304.34

THE MASCOMA VALLEY SNOW TRAVELERS SNOWMOBILE CLUB

The Mascoma Valley Snow Travelers maintains over 75 miles of trails which traverse an area ranging from Sunapee to Canaan. The trail system connects south to the trails of the Lake Sunapee Snowmobile Club, west to the Grantham Blue Mountain Snow Dusters' trails and north to the Mt Cardigan Snowmobile Club's trails.

The Club is responsible for the maintenance of the trail system and through the generosity of many landowners these trails provide access to the back woods and forests in Springfield. Snowmobiles are not the only things you'll notice on the trail system. Many people enjoy cross country skiing, snowshoeing and winter hiking on these trails.

With about 75 members, the MVST meets once monthly in the Springfield Fire Station on the second Thursday of each month. Anyone interested in the Club's activities is welcome to attend the meetings to learn more about what the Club does. This season the Club is sponsoring a February "ride in", at which there will be raffle prizes and lots of good food. The event is held whether or not we have snow on the ground.

This past fall the Club organized a State approved OHRV safety course which was well attended by both young and old riders. The course covers trail etiquette, tips for safe riding, sled handling, first aid, risk preparedness and lots of other beneficial information. There is a test at the end of the course. Those that pass are issued a certificate of completion, which for young riders can afford their parents a discount on insurance. Riders must either possess a driver's license or obtain a certificate of completion from a State approved OHRV class in order to operate a snowmobile. More information on classes, rules and regulations can be found on the State of New Hampshire Fish and Game website:

<http://www.wildlife.state.nh.us/>

We would like to take this opportunity to thank the many private landowners for their generosity and cooperation in allowing access to the trail system over their lands. Without this support clubs in Towns and around the State would have much difficulty operating and providing the riding that so many residents and non-residents enjoy throughout the winter.

Snowmobiling is a great way to enjoy the beauty our State has to offer and familiarize yourself with areas that you would never see otherwise. If winter cooperates you can ride from Springfield all the way to the Canadian border on the trail systems. The New Hampshire

Snowmobiling Association has a downloadable map for smart phones which is available from most App stores. This map is updated each year to reflect changes in trails, places to get gas and food and places to park if you plan on trailering.

Our hardworking members take time from their lives, often at night and on the weekends, keeping the trails in great shape. Blowdowns and ice storms create obstacles which need to be cleared for safe riding, and at this writing, seems to be a never-ending chore.

New members are always welcome. Our trails are well-marked and maps are available on our facebook page. A new interactive map is now available from the New Hampshire Snowmobile Association and downloadable to your smart phones with information on trails, parking areas, warming huts and gas stations. Mascoma Valley Snow Travelers regularly posts recent grooming activity and conditions on our facebook page.

Respectfully submitted
Susan Chiarella

Patriotic Services

An American flag was posted at each of our Veteran's gravesites in Springfield on Memorial Day 2021. Thank you to everyone who assisted in honoring our 135 Springfield Veterans.

December 18th, also known as Wreaths Across America Day, was again observed here in Springfield with the placing of 35 wreaths on Veteran's gravesites at Pleasant View Cemetery. Each of the wreaths laid were sponsored by citizens in Springfield or by those with ties to our town. Thank you to each of you who sponsored a wreath and those who came out to Remember our fallen U.S. Veterans, Honor those who served, and Teach their children the value of freedom. The 2022 date will be December 17th and anyone wishing to sponsor a wreath may do so, none of which are paid for by the Town of Springfield.

Tamara and Ken Butcher

Planning Board

2021 was a busy year for the Board, complicated as with many, by the Covid pandemic. Despite these challenges, the Board managed to complete many consultations with potential applicants for land use within the Town, review multiple site plans for existing and proposed commercial activities, and collaborate with other town boards and committees toward achieving consensus on important topics including short-term lodgings, wetland issues, watershed protection, commercial noise and agricultural matters.

The Planning Board wants to thank the exceptional contributions of two individuals; Kevin Lee, who served as Planning Board Chair for the past two decades and Janet Roberts, who gave tremendous support and administrative expertise to the Boards for over 20 years. Additionally, our thanks go to the Town's Zoning Coordinator, Roger "Whit" Smith who closely collaborates with our Board for fairness, consistency and regulatory compliance. Finally, we thank Alex Belensz, Circuit Rider for the Upper Valley Planning Commission, for his expert advice and insight on complex land use planning issues.

Ongoing work by the Board includes integration of a completed 2021 town wide survey into review and potential revision to the Town's Master Plan, completion of a draft commercial noise ordinance in preparation for public comment and making

improvements to application procedures/documents for enhanced clarity and simplification for Zoning Ordinance compliance.

Respectfully submitted,

Tim Bray

Planning Board, Chair

Springfield Police Department 2021 Annual Report

"The police should always have a relationship with the public that gives reality to the tradition that the police are the public and the public are the police." – Sir Robert Peel

I've always believed that "Making a difference in the quality of life is an opportunity that policing provides, and few other professions can offer." -Law Enforcement Function, General Orders, CALEA standards.

The year 2021 has been a year of change for the Country, the Town, and the Department.

After 37 years of police service (21 years with Springfield), Chief of Police Tim Julian retired.

The Select Board graciously appointed me Chief of Police.

I started by hiring my replacement: Patrick Zullo. Sergeant Zullo is a life-long resident of the area and a USAF Veteran who served in Afghanistan during the War on Terror military campaign. His eighteen years of police service brings vast knowledge, leadership skills, and an easy-going attitude. Sergeant Zullo is a great asset to the Town.

I then hired Brandon Conlon, who lives in town, for the open part-time officer position. Brandon was finishing up with his master's degree and resigned

from his full-time employment with the Lebanon Police Department. Soon after he came on board with us, he accepted a job with a large firm in line with his master's degree. He is now completely out of police work, and we wish him well.

Oh! Guess what? He's back! Tim Julian was asked to fill the vacant part-time police officer position at the end of the year. He accepted and will be the "new" part-time officer.

So much for personnel changes. The department streamlined its body cam equipment by replacing the outdated cameras with new, better-quality ones. Body cameras protect not only citizens but also the officers.

The state mandated that all officers attend training in implicit bias and cultural responsiveness as part of our yearly recertification process. All officers have passed these courses with flying colors.

This year has seen an increase in theft, particularly catalytic converters. Our most prevalent calls were for alarm activations.

Many situations did not escalate due to timely reporting. Remember: If you see something, say something.

Thank you all for your continued support.

Michael J. Beaulieu
Chief of Police

Police Department Statistics, 2021

Accidents: 21

This includes reportable accidents (accidents where combined damage is over \$1,000, personal injury, or property damage) and non-reportable accidents as well as vehicles off the road.

Incidents: 24

Some examples of incidents are: Assault, fraud, burglary, theft, disorderly conduct, theft of a motor vehicle and reckless conduct.

Calls for Service: 606

Some examples of calls for service are: alarms, dog and animal calls, civil issues, pistol permits suspicious persons and road obstructions/road hazards.

Citations/Warning: 302

Some examples are stop sign violations, parking violations, speeding motorists and inspection violations.

Total number of accidents, incidents, calls for service and citations/warnings: 953, up from 920 in 2020.

-Our Commitment: Our Community

New London Hospital 2021

We entered the past year still navigating the challenges of the COVID-19 pandemic. Hope began to emerge with the arrival of a vaccine and the return of some familiarities and customs that make our communities thrive with personality. At New London Hospital (NLH) and Newport Health Center, our mission to provide safe and quality care never wavered. We delivered dedicated patient care and strategically planned for a healthier future.

Vaccine

Our first priority in 2021 was the health and safety of our patients and staff, which meant we needed to vaccinate as much of the community population as possible against COVID-19. This was a monumental effort, and in conjunction with the New Hampshire Department of Health and Human Services (NH DHHS) and our partners within the Dartmouth-Hitchcock Health (D-HH) System, we were able to achieve our goal.

Our role as a health care institution in our community is to provide a safe and effective environment to care for our patients. In August, the D-HH system collectively made the decision to make vaccination a requirement for employment at all our member locations. As the Delta variant again increases cases in our region, we know this was a necessary measure

and one which was in the best interest of our staff and patients.

Care and Staffing

Heading into the spring and summer, some notable trends started to emerge that began to challenge our flow of operations. We started seeing a high increase in patient volumes in our emergency department and primary care offices. Our patient volumes in 2020 were quite low as a result of the nation's shutdown, but even as the country began a return to normalcy in early 2021, our patients were still hesitant to seek the preventative care they needed. This delay in care means we are seeing more and sicker patients.

Compounding our challenges was the staffing shortage in health care workers—not only in our region—but throughout the state and the nation. During the height of the pandemic, many workers left the field and have been slow to return. We experienced a 40 percent reduction in our nursing staff alone at NLH. While it has not negatively impacted our ability to care for our patients, it has forced our teams to make necessary adjustments. Our staff demonstrated incredible support for each other by crossing departmental lines and working in teams. This characterizes the commitment to care that is central to NLH's values.

Recognition

Once again, the NLH Radiology Department was redesignated a Diagnostic Imaging Center of

Excellence™ (DICOE) by the American College of Radiology (ACR). NLH remains the only hospital in New Hampshire to achieve the DICOE. This distinction was first awarded to NLH in 2014 and again in 2017. The DICOE program represents the pinnacle of medical imaging care, and designation is an achievement that goes beyond accreditation to recognize best-quality imaging practices and diagnostic care.

We are also pleased to share that Dartmouth-Hitchcock (D-H) Orthopaedics at NLH was named by GE as one of the company's national Centers of Excellence for total hip and knee replacement surgery. NLH joins an exclusive list that includes Northwestern Medical Center in Chicago and the Hospital for Special Surgery in New York. Selection as a GE Center of Excellence demonstrates that NLH not only offers the convenience of a community hospital, but also delivers excellence in complicated procedures, including joint replacement.

Financial Performance

As we anticipated at the end of last year, NLH suffered significant financial losses as we closed out our fiscal year on June 30. However, we were pleased to see our numbers improving during the last several months. We are optimistic that various improvement plans, and the launch of Express Care will contribute to sustaining this positive trajectory.

Express Care

Wrapping up 2021, we were thrilled to open our new Express Care at NLH designed to treat conditions such as sprains, skin rashes, tick bites, minor cuts and lacerations, colds and certain infections. The service is for patients ages two and older and is open seven days a week (no appointments required). Please check our website for more information, including hours of operation. The address is:

www.newlondonhospital.org/expresscare

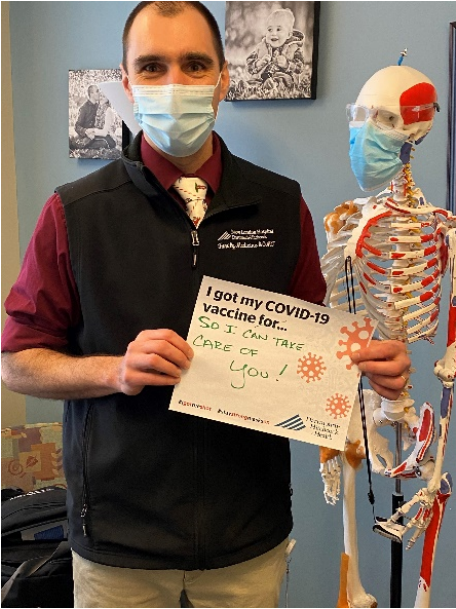
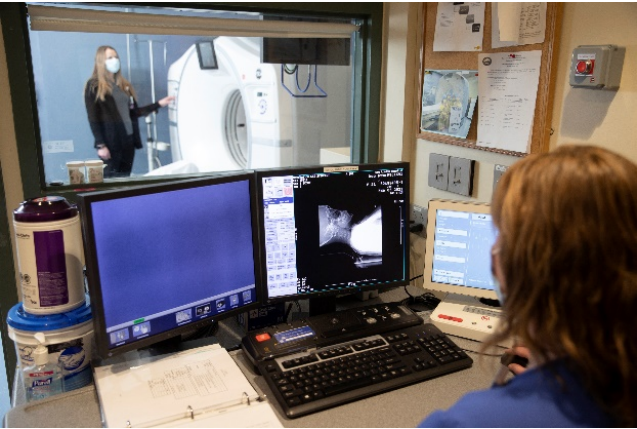
We are grateful for the demonstrable and ongoing support of our community members and wish you and yours a healthy and happy New Year.

Warmly,

M. Tom Manion
President and CEO

Douglas W. Lyon
Chair, Board of Trustees

To receive the latest NLH updates, please visit www.newlondonhospital.org/about and click on "Subscribe to eNews Updates."





KEARSARGE LAKE SUNAPEE COMMUNITY FOOD PANTRY

The Kearsarge Lake Sunapee Community Food Pantry (KLSCFP) was established in 2009 after an exploratory community meeting with representatives from local New London area churches, other food pantries, organizations such as the VNA and COA, and several local area welfare officers. At this meeting community members confirmed that many of our neighbors were experiencing hard times and supported the formation of a community food pantry at the First Baptist Church. It was felt that it would be important to coordinate outreach efforts with Kearsarge Regional Ecumenical Ministries (KREM). With this endorsement, planning began and the food pantry opened for the first time on January 31, 2009.

The Mission of KLSCFP is to help meet the emergency and on-going food and household needs of people in the Kearsarge Lake Sunapee region who are experiencing financial hardship. The towns included in this outreach effort are: Andover, Bradford, Danbury, New London, Newbury, Salisbury, Springfield, Sunapee (including Georges Mills), Sutton, Warner, and Wilmot.

The KLSCFP is a 501(c)3 tax exempt non-profit supported by local area individuals, businesses and organizations. We rely solely on donations and our amazing volunteers as we have no paid staff. In 2021 we served 3,065 people in 1,113 family visits to the Food Pantry. This includes 46 new families and 121 families from Springfield. At KLSCFP we ask for proof that each family lives in one of the towns we serve. We do not ask for any evidence of financial status. Given the rising food costs our clients can come to the food pantry on a weekly basis.

We have phenomenal volunteers from the community who give of their time and talents in so many ways. You will see them on Tuesday and Friday mornings at the overhang at Hannaford receiving meat, fresh fruit, vegetables and pastries. They schedule and remind volunteers to work at the pantry, stock the shelves and shop. Others pick up food from the New Hampshire Food Bank and the USDA.

During this time of Covid, the year 2021 continued to be a challenge for the food pantry. Our primary concern was to keep our volunteers and clients safe. We continued to serve our clients in their cars and provided them with a menu to select the food they needed. On August 25th and September 15th the food pantry sponsored the New Hampshire Health & Human Service's NH Mobile Vaccine Van at the First Baptist Church. It was available to all who wanted to take advantage of it.

We continue to receive food from the New Hampshire Food Bank and Hannaford Feed America Fresh Rescue Program, the USDA, Warner Food Pantry, Kearsarge Food Hub and the SCPA. We are thankful for the fresh produce from Spring Ledge, Musterfield Farm, Colby Sawyer College, and our twice weekly delivery of fresh bread from Blue Loon. We continue to partner with Kearsarge Neighborhood Partners to deliver food to those who cannot come to the food pantry. This fall we partnered with Colby Sawyer students to help our volunteers carry bags and load cars with groceries.

We are grateful to the many individuals, organizations, churches and businesses who made donations, collected food, contributed to bake sales, shared their garden's bounty, received and distributed the food we collect, and otherwise volunteered. We also would like to thank the First Baptist Church for their continued support of the food pantry on their premises.

We are fortunate to live in a community where people truly care about those who have less. We would not have been able to keep

the food pantry open if we didn't have support from the communities we serve.

Together we make a difference!

Respectfully submitted,
Clara Sheehy & Marilyn Paradis
Co-Chairs

2020-21: The School Year in Review

“Together” – there does not exist a word in the English language that could more aptly summarize the reason for a successful school year in light of the many challenges we faced as a public school system. The global COVID-19 pandemic required the entire Kearsarge community to adapt, adjust, and reorient in order to bring education to its students. Parents became teacher assistants and at home nurses. Teachers learned new technologies and instructional methods to convey curriculum to students at home and in school simultaneously. Students did their best to comply with masking, social distancing, and quarantine requirements to help limit the spread of a tenacious and dangerous virus.

“Together” – the word chosen in August as part of the established Kearsarge “Word of the Year” tradition, provided focus and emphasis to the work done by teachers, administrators, and students. Looking back to the 2020-21 school year, I am proud and humbled by the extraordinary efforts everyone invested in meeting the many demands placed upon us by the ongoing COVID health crisis. It was only by working “together” that we were able to keep our schools open all year long for those students who desired to attend classes in person. It was only by working “together” that students who wanted, or needed, to learn from home could receive their instruction from the same teachers through virtual and remote means.

Over the summer, a district task force spent considerable time developing a reopening plan for upcoming school year. The School Board subsequently approved this comprehensive plan. It included the guiding principles and the necessary framework for all academic, co-curricular, and interpersonal activities for students and staff. Safety, quality, and equity considerations remained the highest priority with regard to decisions about physical presence in school, learning, quarantine, athletics, or maintenance of the physical school environment. The district was able to secure federal and state funds to mitigate unexpected expenses and investments needed to address the pandemic. We purchased personal protective equipment, upgraded air filtration systems, acquired technology to support remote instruction, and provided staffing solutions where needed. It was the strong sense of community collaboration and dedicated commitment demonstrated by all Kearsarge staff that allowed the district to maintain student learning despite countless, unprecedented, adverse circumstances.

Although reinventing education during a pandemic demanded everybody's full attention, our staff and leadership team also made progress in many areas of the district's strategic goals. The district strategic plan defines and articulates long-term priorities and short-term objectives that will advance public education in Kearsarge and create new opportunities for all students to fulfill the vision and mission of the

school district. Among the impressive additional accomplishments resulting from this work were efforts to:

- Articulate curriculum and align standards in the areas of literacy, numeracy, and science.
- Implement and refine competency-based education district-wide in grades PK-12.
- Develop and strengthen a *Response to Intervention* process at each school to identify individual student needs in academic, behavioral, and social-emotional areas.
- Focus on recruiting and retaining qualified staff through effective supervision, evaluation, and professional development, as well as creating innovative opportunities to address staffing needs resulting from conditions during the pandemic.
- Monitor, assess, and refine human resources practices, particularly in light of federal and state regulations pertaining to COVID 19.
- Develop a targeted strategy and plan to communicate effectively to the larger community the district mission and vision, events of interest, Covid-19 related updates, as well as progress on strategic goals.
- Create and refine relationships with community resources in order to meet

effectively the needs of its students through cooperative efforts.

- Continue to provide and expand opportunities for parent voice and input based on data from climate surveys.
- Identify and implement technology resources which support quality learning environments in the District.
- Continue to work with the Student Leadership Team at KRHS to make progress on the three topics identified in the climate survey data of 2019: Restorative Justice, Advisory, and Shared Decision Making/Student Voice.

Community members can find additional and more specific details on all strategic goals and objectives addressed during the school year at https://www.kearsarge.org/sites/g/files/vyhli731/f/uploads/strategic_plan_november_8_2021_0.pdf

During the 2020-21 school year, the school district reached another significant milestone in terms of providing relevant, inspiring, and meaningful educational programs for all students. After several years of planning and preparation, the School Board approved an expansion and renovation of educational spaces for S.T.E.A.M. programs at Kearsarge Regional High School. We recognize that many elements of modern S.T.E.A.M. (Science, Technology, Engineering, Applied Arts, and

Mathematics) programs and careers simply did not exist when the school opened in 1970. Yet, many career opportunities now exist in computing, robotics, process engineering, technical, culinary, and media industries for students who can demonstrate hands-on skills and project experience acquired in school. Likewise, colleges and universities favor students who have developed the ability to combine theoretical and book learning with documented competence in applying their knowledge across multiple subject areas. The proposed S.T.E.A.M. facilities construction and renovation aims to create learning environments that favor project-based learning in adequate and modern classroom spaces. The project will affect almost 50,000 sqft. (over 40% of the current High School) and will be put on the March 2022 ballot as a bond warrant article. More detailed information is available at www.kearsarge.org/STEAM

Respectfully Submitted,

Winfried Feneberg
Superintendent of Schools

TOWN OF SPRINGFIELD -ZONING BOARD OF ADJUSTMENT- REPORT 2021

The Zoning Board of Adjustment is an appeals Board for those seeking relief from the Zoning Ordinance and/or other governmental decisions. The Board hears applications for Variances, Special Exceptions, Equitable Waivers as well as other Appeals from Administrative Decisions. The Board consists of five elected members and three alternates who are appointed by the Board. Alternates are asked to serve in place of an elected Board member if that member is absent or recused themselves from a hearing.

Currently Susan Chiarella serves as Chairman and Tanner Jacques is Vice Chairman. Justin Hastings, Bryan O'Day and Cody Patten make up the remaining three seats. The Board presently has vacancies for alternates and three alternates can be appointed. The terms and expiration of terms can be found at the beginning of this report. This past year Janet Roberts provided secretarial support which included processing applications, notifying abutters, advertising hearings and taking minutes at the meetings. This position is currently held by Tamara Butcher.

In 2021 the Board rendered the following decisions:

Request for a Special Exception from Joshua McGraw for a one bedroom apartment adjacent to the existing home– Property located at 319 Old Grafton Road, Map 41, Lot 290-110 – GRANTED (3/2/21)

Request for a Variance from Salvatore and Juliet Valela to build a garage -property located at 446 Philbrick Hill Road, Map 30, Lot 386-522 GRANTED (04/06/21);

Request for a Special Exception from Sara Gilbert to construct a garage – Property located at 256 Philbrick Hill Road, Map 30, Lot 400-300. GRANTED (05/04/21).

Request for a Variance from Leah Greene to construct a garage – Property located at 1327 Stoney Brook Road, Map 10, Lot 316-418. GRANTED (05/11/21 and reheard on 6/1/21 for a change in dimension at which time that decision was also GRANTED).

Request for a Special Exception from the Town of Springfield, o/b/o Springfield Historical Society to construct a barn – Property located at 43 Four Corners Road, Map 29, Lot 304-108, GRANTED (07/06/21).

Request for a Special Exception from Hansen Bridge, LLC to expand operations – Property located at 116 Hansen Road, Map 08, Lot 803-020. GRANTED (10/05/21).

Request for a Special Exception from Amity Ollis to construct a garage – Property located at 57 Lorent Drive, Map 28, Lot 800-167. GRANTED (12/7/21)

The Zoning Board typically meets on the first Tuesday of each month at 7:00PM at the Town Office Building when there is a case before them. Copies of the minutes and decisions are on file with the Town and are available for public inspection. All Meetings are open to the Public.

Respectfully submitted,

Susan Chiarella, Chairman

Summary of 2021 Town Meeting Minutes

The inhabitants of the Town of Springfield in the County of Sullivan in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

Date: Tuesday, March 9, 2021, 11 a.m. to 7 p.m.
Saturday, March 13, 2021, 9:30 a.m.

Location: Springfield Fire Station, 2791 Main Street

Details: The meeting will open at 11 a.m. on Tuesday, March 9, 2021 to consider Article 1 to elect all necessary town officials. The meeting will reconvene on Saturday, March 13, 2021 at 9:30 a.m. to consider articles 2 through 6.

Article 01 Election of Town Officials

To choose all necessary Town Officials for the year ensuing. NOTE: By law, the meeting must open before voting starts. Therefore, the meeting and polls will open at 11:00 a.m. on Tuesday, March 9, 2021 for the consideration of Article 1. At 12 noon, the meeting will recess, but the polls will remain open until 7:00 p.m. The meeting will reconvene at the Fire Station on Saturday, March 13, 2021 at 9:30 a.m. to act on Articles 2 through 6

Motion: Pixie Hill

☒

Yes

☐

No

2nd: Tamara Butcher Passed Unanimously

Article 02 Highway Truck

To see if the town will vote to raise and appropriate the sum of \$95,000 (gross budget amount \$170,000) to purchase and equip a truck for the Highway Department, and to authorize the issuance of not more than \$95,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and also to raise and appropriate \$5,950 for the first year's payment. The gross budget amount to be offset by \$75,000 from Article 03, a non-lapsing article approved March 14, 2020 for a highway truck. The Board of Selectmen and the Budget Committee Recommend this appropriation. 3/5 ballot vote required.

Motion: Ken Butcher

☒

Yes

☐

No

2nd: Art Bobruff 31 Yes Votes 4 No Votes

The vote for this warrant began at 9:41. Polls remained open until 10:41

Article 03 Sand Shed Site Preparation

To see if the Town will vote to raise and appropriate the sum of \$100,000 for the purpose of site preparations for a future sand shed and expanded exterior storage; and to authorize the withdrawal of \$100,000 from the Unreserved Fund Balance with no amount to come from general taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the work is completed or by December 31, 2023, whichever is sooner. This is a housekeep article to renew a previous article that lapsed in 2020. The Board of Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

Motion: Dick Petrin ☒ Yes ☐ No

2nd: Ed Abair Passed Unanimously

Article 04 Repair Gove Brook Culvert

To see if the Town will vote to raise and appropriate the sum of \$86,340 for the purpose of repair/restoration of the Gove Brook culvert on George Hill Road. This sum to come from the Unassigned Fund Balance with no amount to be raised from taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the work is complete or by December 31, 2023 whichever is sooner. The Board of Selectmen and the Budget Committee recommend this appropriation. (Majority vote required).

Motion: Ed Abair ☒ Yes ☐ No

2nd: Peter Abair Passed Unanimously

Article 05 General Municipal Operations

To see if the town will vote to raise and appropriate the sum of 1,503,186 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Motion: Jen Roberts ☒ Yes ☐ No

2nd: Ken Butcher Passed Unanimously

Article 06 To Hear Reports

To hear the reports of agents, auditors, and committees heretofore chosen, to pass any vote relating thereto, and to transact any other business that may legally come before said meeting. Discussion may only be advisory or informational in content and nature. Any items requesting the Town to raise, and appropriate money cannot come before the meeting under this article.

Motion: Ed Abair

☒

Yes

☐

No

2nd: Dick Petrin Passed Unanimously

Business Meeting adjourned at 11:02

Town of Springfield – Resident Marriage

Report 01/01/2021 – 12/31/2021

<u>Date</u>	<u>Person A's</u> <u>Name</u>	<u>Residence</u>	<u>Person B's Name</u>	<u>Residence</u>
05/09/2021	NAME Jacques,	Springfield, NH	Clark, Catherine R	Springfield, NH
08/07/2021	Tanner H Newland,	Springfield, NH	Seneca, Micah D St	Springfield, NH
08/14/2021	Katy J Rusin, Jason	Newport, NH	Martin, Crystal E	Springfield, NH
08/18/2021	A Casey, David C	Springfield, NH	Clerkin, Virginia P	Springfield, NH
10/16/2021	Corbett, Calista M	Springfield, NH	Fuller, Kenneth E	Springfield, NH

This report is based on a list provided by the State of NH and may be incomplete. The Town Clerk may only report information which the parties have specifically authorized for publication.

Pixie Hill, Town Clerk

Town of Springfield – Resident Birth

Report 01/01/2021 – 12/31/2021

<u>Birth Date</u>	<u>Child's Name</u>	<u>Place of Birth</u>	<u>Father's Name</u>	<u>Mother's Name</u>
03/19/2021	Cameron, Porter Joshua	Lebanon, NH		Cameron, Tara
03/21/2021	Gallant, Matthew Augustus Lantz	Lebanon, NH	Gallant, Daniel	Lantz, Katherine
04/08/2021	Condon, Abigail Elisabeth	Lebanon, NH	Condon, Mark	Morse, Tiffany
06/11/2021	Bray, Dylan Jeremy	Lebanon, NH	Bray, Adam	Bray, Jessica
06/18/2021	Fuller, Gracelynn Mae	Concord, NH	Fuller II,	Corbett, Calista
07/22/2021	Eaton, Wesley Allan	Lebanon, NH	Kenneth Eaton	Eaton, Kaitlyn
09/28/2021	Jula, Aeden Rephaiah	Springfield, NH	Jr, Ward Jula,	Jula, Caitlin
10/12/2021	Moss, Lyla May	Lebanon, NH	Raynante Moss,	Moss, Kristen
11/11/2021	Tully, Braelyn Rose	Lebanon, NH	Gage Tully,	Tully Jillian
			Michael	

11/25/2021 Straniti, Lottie Margaret Lebanon, NH Straniti, Nicholas Straniti, Jessalyn

This report is based on a list provided by the State of NH and may be incomplete. The Town Clerk may only
report information which the parents have specifically authorized for publication.

Pixie Hill, Town Clerk

Town of Springfield – Resident Death Report

01/01/2021 – 12/31/2021

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Location</u>	<u>Name of Father Maiden Name of Mother</u>	<u>Military</u>
01/18/2021	Butcher, Bradley L	Springfield	Butcher, Elmer Saunders, Florence	N
02/05/2021	Wood, Neal R	Springfield	Wood, Herbert Deary, Theresa	Y
05/09/2021	Roseboro, Benjamin	Springfield	Roseboro, Benjamin Hicklin, Grace	Y
07/10/2021	Santor, Winfield Scott	Littleton	Santor, Alwin Mason, Josephine	Y
07/13/2021	Lassen, Dorothy	Springfield	O'Keefe, Joseph Smith, Daisy	N
07/23/2021	Trowbridge, Marjory P	Springfield	Perkins, Wilder Harrold, Phoebe	N

08/31/2021	McLennand, Dorothy Lebanon	Jackson, Floyd Jillson, Margaret	N
11/12/2021	Asif, Abdul R	Asif, Ahmad Unknown, Rabia	N
11/21/2021	Leese, Robert Monroe	Leese, Robert Leister, Dorothy	Y
12/17/2021	George, Joyce A	Palmer, Leon Maxfield, Goldie	N
12/28/2021	Labelle, Robert L	Labelle, Orem Varnum, Ruth	N

This report is based on a list provided by the State of NH and may be incomplete. Names that may be missing from the State list are added if we become aware of a death that is not included on the State's list.

Pixie Hill, Town Clerk

