



# TOWN OF BERLIN, VERMONT

## 2014 ANNUAL REPORT



PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING

AT BERLIN ELEMENTARY SCHOOL

**TUESDAY, MARCH 3<sup>rd</sup>, 2015 at 10am**

Pre Town Meeting will be on Monday, March 2<sup>nd</sup> at 6pm at Berlin Elementary School

(SEE REVERSE FOR SCHOOL REPORT)

**BERLIN TOWN OFFICE**

108 SHED ROAD

BERLIN, VERMONT 05602

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



**TOWN CONTACT INFORMATION**

TOWN CLERK	229-9298	<a href="mailto:berlintownclerk@berlinvt.org">berlintownclerk@berlinvt.org</a>
Assistant Town Clerk	229-9657	<a href="mailto:assistanttownclerk@berlinvt.org">assistanttownclerk@berlinvt.org</a>

**TOWN OFFICE 802-223-4405 FAX 229-9530**

Town Administrator / Zoning Administrator	552-8801	<a href="mailto:townadministrator@berlinvt.org">townadministrator@berlinvt.org</a>
Assistant to the Administrator/ Zoning / Health Officer	229-2529	<a href="mailto:zoning@berlinvt.org">zoning@berlinvt.org</a>
Assessor	229-4880	<a href="mailto:listers@berlinvt.org">listers@berlinvt.org</a>
Treasurer/Tax Collector	229-9380	<a href="mailto:treasurer@berlinvt.org">treasurer@berlinvt.org</a>
Sewer Commission	552-8806	<a href="mailto:sewer@berlinvt.org">sewer@berlinvt.org</a>
Highway Department	223-7337	
Historical Society	552-8804	<a href="mailto:historicalsociety@berlinvt.org">historicalsociety@berlinvt.org</a>
Berlin Resource Line	552-8805	<i>Recorded message of Town Information updated Fridays</i>
POLICE DEPARTMENT	<b>Emergency: 911</b> or 223-4400 Other Business: 223-4401	<a href="http://www.berlinvt.org/police.htm">www.berlinvt.org/police.htm</a> facebook: Berlin Police Department
FIRE DEPARTMENT	<b>Emergency: 911</b> or 223-5555 Other Business: 223-5531	<a href="http://www.berlinfiredepartment.org">www.berlinfiredepartment.org</a> facebook: Berlin Volunteer Fire Department
BERLIN ELEMENTARY SCHOOL (BES) Pre K – 6th grade	223-2796 FAX 229-0222	<a href="http://www.berlinschool.org">www.berlinschool.org</a>
U-32 HIGH SCHOOL 7th – 12th grade	229-0321 FAX 223-7411	<a href="http://www.u32.org">www.u32.org</a>
WASHINGTON CENTRAL SUPERVISORY UNION (WCSU)	229-0553 FAX 229-2761	<a href="http://www.wcsuonline.org">www.wcsuonline.org</a>
SCHOOL BUS DISPATCH	229-4404	

*(Last updated 1/22/15)*

*Cover photograph by Larry Perry*

## *In Memoriam*

This year we would like to remember



**James C. Hartson**

April 22, 1932 – November 15, 2014

Since 2001, Jim Hartson served on the Berlin Sewer Commission. He was a vital part of the Commission and always gave 110% to the Town. As in any Commission, each member brings a different perspective to the table. Jim could always be counted on to offer his wise and common sense approach to resolve the many issues needed to be addressed. Jim was the real deal, a career military man with a strong work ethic and conscientiousness in the way he attended to his duties. He was a family man and he spoke affectionately of his family often. He understood the important things in life, his family, his country, his community and his friends. He was always willing to lend a helping hand and guidance. His presence on the Commission will be missed. The Town is richer for his many years of service.



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*On Scott Hill Road, Larry Perry photographer*

# TOWN OF BERLIN, VERMONT – ANNUAL MEETING WARNING

## **TOWN OF BERLIN, VERMONT WARNING AND NOTICE ANNUAL TOWN MEETING Tuesday, March 3, 2015**

The legal voters of the Town of Berlin are hereby warned and notified to meet at 10:00 AM at the Berlin Elementary School on Tuesday, March 3, 2015 to vote on the following articles. Articles 1 through 25 shall be voted by Australian ballot. The polls will open at 10:00 AM and close at 7:00 PM. A pre-town meeting to discuss all articles to be voted by Australian ballot is scheduled for 6:00 PM on Monday, March 2, 2015 at the Berlin Elementary School.

The deadline for submitting voter registration applications for this Annual Meeting is 5:00 PM on Wednesday, February 25, 2015. A voter may obtain an Absentee Ballot by contacting the Town Clerk (229-9298) or coming into the office by 3:30 PM on Monday, March 2, 2015. Absentee Ballots must be received by the Town Clerk no later than the close of the polls at 7 PM on March 3, 2015. Voters wishing to vote absentee should request ballots early.

The articles to be voted by Australian ballot are as follows:

Article 1: To elect the following Town Officers, for the terms specified:

- One (1) Selectboard member for a three (3) year term;
- Two (2) Selectboard members for a one (1) year term each;
- One (1) Grand Juror for a one (1) year term;

Article 2: Shall the Town appropriate \$2,593,548 for necessary Town expenses for the period July 1, 2015 through June 30, 2016?

Article 3: Shall the Town appropriate \$242,453.75 to the Berlin Volunteer Fire Department for payment of necessary expenses from July 1, 2015 through June 30, 2016?

Article 4: Shall the Town appropriate \$28,271 to the Kellogg Hubbard Library?

Article 5: Shall the Town appropriate \$10,920 to the Green Mountain Transit Agency?

Article 6: Shall the Town appropriate \$5,700 to Central Vermont Home Health and Hospice?

Article 7: Shall the Town appropriate \$3,500 to the Montpelier Senior Activities Center?

Article 8: Shall the Town appropriate \$2,500 to the Central Vermont Council on Aging?

Article 9: Shall the Town appropriate \$2,000 to Just Basics, Inc (formerly Meals on Wheels)?

Article 10: Shall the Town appropriate \$1,200 to Central Vermont Adult Basic Education?

Article 11: Shall the Town appropriate \$1,000 to the Barre Area Senior Center?

Article 12: Shall the Town appropriate \$1,000 to the Vermont Center for Independent Living?

Article 13: Shall the Town appropriate \$975 to CIRCLE (formerly Battered Women's Services)?

Article 14: Shall the Town appropriate \$800 for the support of the Family Center of Washington County?

- Article 15: Shall the Town appropriate \$800 for support of the Good Samaritan Haven homeless shelter?
- Article 16: Shall the Town appropriate \$500 to Capstone Community Action (formerly Central Vermont Community Action Council)?
- Article 17: Shall the Town appropriate \$500 to the People's Health & Wellness Clinic?
- Article 18: Shall the Town appropriate \$500 to the Vermont Association for the Blind and Visually Impaired?
- Article 19: Shall the Town appropriate \$500 to the Washington County Youth Services Bureau?
- Article 20: Shall the Town appropriate \$350 to Prevent Child Abuse Vermont?
- Article 21: Shall the Town appropriate \$300 to Good Beginnings of Central Vermont?
- Article 22: Shall the Town appropriate \$300 for the support of the Sexual Assault Crisis Team of Washington County?
- Article 23: Shall the Town appropriate \$250 to OUR House of Central Vermont?
- Article 24: Shall the Town appropriate \$200 to the Retired Senior Volunteer Program?
- Article 25: Shall the Town appropriate \$150 to Green-Up Vermont?

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The following articles will be voted at the traditional Town Meeting, beginning at 10:00 AM on Tuesday, March 3, 2015:

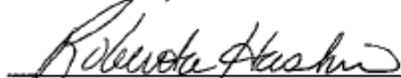
- Article 26: To elect a Town Moderator for the year ensuing.
- Article 27: To hear the reports of the Town Officers for 2014.
- Article 28: Shall the Town collect its real and personal property taxes, to defray the expenses of the Town for the period July 1, 2015 through June 30, 2016 in installments? One-fourth of the taxes to be due, by delivery or by U.S. Postal Service postmark (no private postal meter postmarks), on or before August 17, 2015, one-fourth of the taxes due on or before November 17, 2015, one-fourth of the taxes due on or before February 17, 2016 and one-fourth due on or before May 17, 2016, with an eight percent (8%) penalty and one percent (1%) interest per month (or portion thereof) to be charged for late payment of any installment?
- Article 29: Shall the Town grant a property tax exemption, for a period of five years, FY 2016 through FY 2020, to the Berlin Volunteer Fire Department for the Riverton Fire Station and the Berlin Corners Fire Station?
- Article 30: To discuss any other business that may legally come before the meeting.

Dated at Berlin, Vermont, this 21<sup>st</sup> day of January, 2015.

TOWN OF BERLIN SELECTBOARD



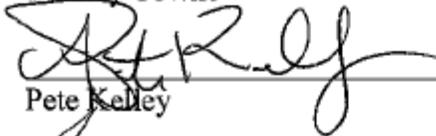
Ture Nelson, Chair



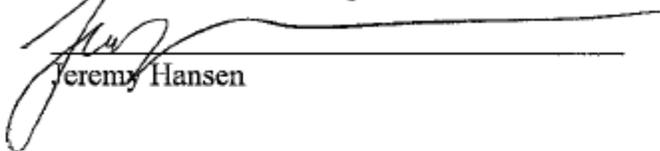
Roberta Haskin, Vice Chair



Bradley Towne



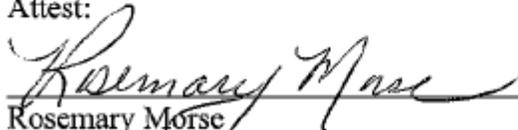
Pete Kelley



Jeremy Hansen

Received for posting and recording this 22<sup>nd</sup> day of January, 2015.

Attest:



Rosemary Morse  
Berlin Town Clerk

## BERLIN TOWN OFFICERS

	Term Expires
MODERATOR, Paul Gillies .....	2015
TOWN CLERK, Rosemary Morse .....	2017

### SELECTBOARD

Meetings on the 1st and 3rd Mondays of the month

Ture Nelson, Chair	1 year term	2015
Roberta Haskin, Vice Chair	3 year term	2015
Pete Kelley	1 year term	2015
Bradley Towne	3 year term	2016
Jeremy Hansen	3 year term	2017

### BERLIN ELEMENTARY SCHOOL BOARD OF DIRECTORS

Meetings on the 2nd Monday of the month

Christopher Rice, Chair	2 year term	2015
Craig Frazier	3 year term	2017
Carl Parton	3 year term	2015
Chris Winters	3 year term	2016
Amy Tucker	2 year term	2016

### U-32 HIGH SCHOOL BOARD OF DIRECTORS

Meetings on the 2nd and 4th Wednesdays of the month

Jonathan Goddard	3 year term	2015
Michael Law	3 year term	2017

GRAND JUROR, (Vacant)

## **APPOINTED**

### **BOARD OF SEWER COMMISSIONERS**

Meetings on the 2nd and 4th Mondays of the month – 3 year terms

Rob Allen, Chair	2015
Henry LaGue, Jr.	2015
Dana Marineau	2015
Wayne Lamberton	2018

(1 open vacancy)

Assistant to Board of Sewer Commissioners,  
Mary Wissell

### **PLANNING COMMISSION**

Meetings every 2nd and 4th Wednesdays of the month – 4 year terms

Karla Nuissl, Chair	2015
Clara Ayer, Sec	2015
Geoffrey Farrell	2015
Nathan Rogers	2015
Rob Young	2015

### **DEVELOPMENT REVIEW BOARD**

Meetings every 1<sup>st</sup> & 3rd Tuesdays of the month – 4 year terms

Robert Wernecke, Chair	2017
Karla Nuissl, Vice Chair	2017
John Friedrich	
Harvey Golubock	
Henry LaGue, Jr.	2016
Paul Irons, alternate	2018

Recording Secretary, Carla Preston

**TOWN ADMINISTRATOR** Dana Hadley

**ZONING ADMINISTRATOR** Dana Hadley

### **ASSISTANT TO THE ADMINISTRATOR**

Tom Badowski

**ASSISTANT TOWN CLERK** Corinne Stridsberg

**ROAD SUPERINTENDENT** Tim Davis

**SERVICE OFFICER** Dana Hadley

### **FIRE WARDEN**

Nick Garbacik

### **HEALTH OFFICER**

Tom Badowski

### **DEPUTY HEALTH OFFICER**

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### **POLICE CHIEF**

William Wolfe

### **TREASURER/TAX COLLECTOR /**

**DELIQUENT TAX COLLECTOR** Diane Isabelle

### **CENTRAL VERMONT SOLID WASTE MANAGEMENT**

Matt Levin	2015
Paul Irons, Alternate	2015

### **CENTRAL VERMONT REGIONAL PLANNING COMMISSION**

Ed Schmeckpepper	2015
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### **CENTRAL VT REGIONAL PLANNING TAC**

Robert Wernecke	2015
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### **TREE WARDENS**

Dave Daut, Tree Warden	2015
Beth Daut, Deputy Tree Warden	2015

### **CAPITAL BUDGET COMMITTEE**

Dana Hadley  
Diane Isabelle  
Roberta Haskin

### **CEMETERY COMMISSION**

Randy Herring, Chairman  
Rebecca Knight, Secretary  
(3 open vacancies)

**CONSERVATION / RECREATION**

Meets every other first Wednesday of the month from September to May

- Andrea Chandler
- Ellen Sulek
- Tom Willard
- Ellen Drysdale
- Beth Daut
- Phil Gentile

**EMERGENCY MANAGEMENT TEAM**

Meets the 2<sup>nd</sup> Thursday of the month at the fire station

- Ture Nelson
- Fred Doten
- Bruce Richardson
- Val Cyr
- Nicole Daniels
- Jean Peterson, CVMC Liaison
- Wanda Baril, Shelter Manager

**WATER SUPPLY COMMITTEE**

- Bernie Chenette, Jr, Chair
- Tom Willard, Vice Chair
- Gary Beem
- Pat McDonald
- Albie Lewis
- Susan Gretkowski
- Doug Little
- Norbert Rhinerson

**ECONOMIC DEVELOPMENT COMMITTEE**

- Pat McDonald
- Jeremy Hansen
- Keith Robinson
- Paul Irons
- Wanda Baril
- Dan Cambra
- Carole Lacasse

**CHARTER COMMITTEE**

- Jeremy Hanson
- Ture Nelson
- Geoffrey Farrell
- Rosemary Morse

**JUSTICES OF THE PEACE**

Wanda Baril	PO Box 282	Montpelier, VT 05601	
Elizabeth Fitzhugh	1398 West Hill Road	West Berlin, VT 05663	802-229-1733
John Fitzhugh	1398 West Hill Road	West Berlin, VT 05663	802-229-1733
Cathy Lamberton	1720 Airport Road	Berlin, VT 05641	
Matthew Levin	146 Lord Road	Berlin, VT 05602	802-999-3881
Margaret Monley	105 Lovers Lane	West Berlin, VT 05663	802-229-1252
Muriel Morse	3939 VT Route 12	Berlin, VT 05602	802-223-3670
Charles Pelletier	1815 Paine Turnpike N	Berlin, VT 05602	802-229-0498
Kathleen Pelletier	1815 Paine Turnpike N.	Berlin, VT 05602	802-229-0498
Sue Rich	575 Hill Street Ext.	Berlin, VT 05602	802-223-6755

## MINUTES FROM 2014 BERLIN TOWN MEETING

### **Town Meeting**

**March 4, 2014**

**10AM**

### **223<sup>rd</sup> Annual Town Meeting**

The polls were opened by the Town Clerk at 10 AM

Moderator Paul Gillies led all present in the Pledge of Allegiance to the flag.

### **Town:**

Moderator Paul Gillies convened the Town portion of the meeting at 10:00AM.

### **Article 22: Elect Moderator**

Paul Gillies was nominated for Moderator by Patti Lewis. Selectboard Chairman Brad Towne ran the meeting and Paul Gillies was elected moderator for the coming year by voice vote.

### **Article 23: Report of Town Officers**      Non action article

Town Administrator, Jeff Schulz, went over the proposed budget of **\$2,525,879**. A paper copy of the presentation will be on file with the Town Clerk. Del Haskins asked about the \$10,000 in budget for water supply. This is for the Town Offices to hook up to the water system.

The moderator then went through the remaining reports of the Town Officers and committees in the printed Town report. No vote is required for these reports and there were no questions.

The budget and audit for the fire department will be in next year's Town Report.

### **Article 24: Set tax collection dates**

The Article was moved by Robert Wernecke, seconded, and following clarification of last year's vote, the article passed by voice vote.

### **Article 25: School records privacy**

Robert Wernecke moved the article. Pat McDonald asked about the background of this. Jonathan Goddard, U-32 School Board member, explained that a gentleman from East Montpelier had been attending their meetings and voiced concern that the District stores the student records electronically with a company in Minnesota. This same gentleman had presented a petition to the Town for inclusion on the Warning. Elementary School Board members were concerned that this had not come to them instead of the Selectboard. Town Clerk Rosemary Morse explained that she had contacted the Secretary of State's Office for clarification before putting it on the Warning. She was told by the Secretary of State's office that it is the Selectboard that has legal authority to receive petitions not the school board so this petition had to go to the Selectboard and onto the Town Warning. Following much discussion and numerous amendments to the article it failed by a hand vote. 30 yes 32 no

**Article 26: Other business**

Corinne Stridsberg announced that a new information telephone number is up and running. It will have current Town Information on it. The number is 552-8805.

Sister Laurien Seeber asked why the Kellogg Hubbard Library was not on the ballot. Town Administrator Jeff Schulz stated that the library had chosen not to submit a request. Anne Deilensnyder talked about the importance of the library. A hand vote on the preference of Kellogg Hubbard or the Barre library was taken. Of those present more preferred Kellogg Hubbard. She would like to contact the Kellogg Hubbard library to see if they can want to back on the next warning for funding so Berlin residents could use the library without paying an individual library card fee.

State Representative Patti Lewis read a Senate & House Resolution honoring Carole Lacasse for her years of service to State Government, ending with the Lottery Commission, and her many involvements in the Town of Berlin. A standing ovation was given to Carole.

Pat McDonald & Patti Lewis discussed the Public Safety Regionalization Committee. The group was started with Barre City, Barre Town, Montpelier & Berlin. The intent was to make Police, Fire and Ambulance services and dispatch more efficient and more cost effective by cost sharing. They encouraged the Selectboard to reconsider their withdrawal from the group and continue to be part of the Committee.

Pat McDonald proposed the following non-binding resolution:

*The voters authorize the Selectboard to add to the ballot, the proposed regional Charter for the Central Vermont Public Safety Authority at the next Annual or Special Town Meeting and to comply with all statutory regulations for Charter changes, to include the required number of public hearings and the vote.*

Selectboard member Ture Nelson stated that the Board had been presented with a proposal from the Committee, but there were a lot of questions as they pertained to Berlin and the expense for Berlin, that the Committee couldn't answer. He stated that this was the reason why the Selectboard had voted to pull out of the Authority. Following discussion the proposed resolution was passed by voice vote.

Ture Nelson Selectboard member recognized Rebecca Richardson, who left Town employment last August, and thanked her for her service.

He also recognized new employees,

Treasurer Diane Isabelle,  
Asst. to the Administrator Tom Badowski,  
Asst. Town Clerk Corinne Stridsberg,  
3 new police officers,

He also recognized Patti Lewis State Representative and Anne Donahue State Representative who were in attendance.

It was announced that the Fire Department has changed its By-Laws and now has a Board of Directors. There is a slot for a member at large from the Town.

Jeremy Hansen, Selectboard member, presented a slide show that explained the local option 1% tax being discussed by the Selectboard. Twelve Vermont Towns already have this 1% tax. A paper version of this presentation is on file with the Town Clerk.

Pat McDonald stated that the Selectboard has asked the Economic Development Committee to reconvene and do the research on the Local 1% Option Tax and to bring a recommendation back to the Selectboard. The Selectboard would then decide whether to hold a Town vote.

Chris Dodge, Berlin Elementary School principal, recognized school board members Amy Brewer for 8 years on the Board and Vera Frazier for 6 years on the Board and presented them with plaques. Both are ending their terms this year.

Mike Sweeney, Fire Department Association President and Miles Silk Jr. Fire Department Chief, went over the funding request on the ballot for the Fire Department. Most of the increase is air pack replacement. An independent audit of the department has been done. The Fire Department has received just under \$1Mil in Grants since 9/11 but that money is going away. Initial training for a firefighter is 190 hours that they do not get paid for.

The meeting adjourned for lunch at 12:20 PM.

The polls will remain open until 7PM.

## SELECTBOARD REPORT

Three members of the Selectboard were elected in March, 2014. Jeremy Hansen was elected to a 3 year term. Pete Kelley and Ture Nelson were elected to one year terms. The Selectboard conducts their annual Board reorganization at their first meeting following Town Meeting, and this past year Ture Nelson was elected chair, Roberta Haskin, vice chair, and Jeremy Hansen, secretary.

Town Audit: The independent audit ending June 30, 2014 was completed by Mudgett, Jennett & Krogh-Wisner, P.C. In Fiscal Year 2014, which ended on June 30, 2014, shows the net change in the fund balance increased by \$6,357. The full audit report is included further back in this report.

2014 Town Meeting: A municipal budget of \$2,525,879 was approved at the March, 2014 Town Meeting. In addition, the voters approved \$265,020 of special appropriation requests.

The grand list at the time the tax rate was set in July, 2014 was \$4,751,687. The Selectboard set a municipal tax rate of \$.4706. The current Common Level of Appraisal (CLA) is 104%.

A history of Berlin’s property tax rate follows:

Year	Town Rate	Local Agreement	School Residential Rate	School Non-Residential Rate	Total Residential	Total Non-Residential
2006	.6264		1.9356	2.0103	2.5620	2.6367
2007	.6348		1.9580	2.0541	2.5928	2.6889
2008	.3924		1.1462	1.2010	1.5386	1.5934
2009	.3896		1.2464	1.2921	1.6542	1.6817
2010	.4270		1.2771	1.3164	1.7042	1.7435
2011	.4098		1.3541	1.3303	1.7638	1.7401
2012	.4116		1.3748	1.3329	1.7864	1.7445
2013	.4297	.0009	1.4537	1.4123	1.8843	1.8429
2014	.4706	.0006	1.5219	1.4383	1.9931	1.9095

Community Water Supply: The Berlin Water Supply Committee and Selectboard are advancing a public water supply system in Berlin to serve the Plateau and Berlin Four Corners area of Town. A public water system in Berlin will provide safe and reliable water to Berlin’s many current commercial and residential property owners, and make it more attractive for future businesses to expand and locate in Berlin; which in turn will enhance the tax base and job opportunities. The funding for the planning of this project is through a planning loan from the State of Vermont, and funding of the construction of the system is a combination of loans and grants from the USDA/Rural Development. In the fall the project went out to bid and

Munson Earthmoving of Williston, VT was awarded the construction contract. Munson has begun some preliminary work on the system, and work will resume this spring. We anticipate the project being operational late this fall.

Vermont State Hospital: The State of Vermont constructed a new 25 bed state hospital facility in Berlin at the corner of Fisher Road and Paine Turnpike adjacent to the CVMC. The facility opened in July, 2014. This 45,000 sq. ft. facility replaced the state hospital in Waterbury and will provide a much needed service to Vermont. In addition, at full capacity the new facility will result in nearly 150 permanent jobs in Berlin.

The Selectboard wishes to thank the State of Vermont for their professionalism and cooperation in working with the Town of Berlin to select a site that best fits the desires of Berlin residents.

Also, the Selectboard appreciates the State's cooperative efforts to address potential impacts of the facility on emergency services and infrastructure. Specifically, the State's annual payment of \$25,000 to the Town to off-set the facilities potential impact on emergency services, the State's willingness to provide the Town with police dispatching services (at no charge) for the next 20 years, and the State agreeing to connect the facility to the Town's water system.

Paving Projects: The Town of Berlin completed three paving projects this past year. First the entire length of Hersey Drive was repaved. The Town also paved Crosstown Road from the Scott Hill intersection to Shed Road. Finally the town laid down a "shim coat" on Paine Turnpike from the Montpelier city line to Addison Drive. This involved applying a thin layer of asphalt over the existing pavement to smooth out the rough condition of the road until the Town can fully repave this section of road.

Route 302: Last year we reported receiving a grant to conduct a Bicycle/Pedestrian scoping study along US-302. The purpose of this scoping study was to develop a plan to provide pedestrian and bicycle access to the existing and proposed residential and commercial facilities along the Barre-Montpelier Road in Berlin. Several alternatives were developed from this study; the most cost effective appears to be a "Road Diet" where the travel lanes will be reconfigured along US-302 to provide for bike lanes on the roadway. The Vermont Agency of Transportation is planning on paving US-302 this summer, and this will provide an ideal time to conduct a trial of the road diet configuration. After the base layer is completed, the temporary lane markings will be applied with the road diet configuration. If the test proves to be successful the permanent lane markings can be applied after the paving project is finished. If the test fails, then the original lane markings can be applied after the final layer of pavement is complete. The Selectboard is working closely with VTrans on this project and will keep residents and motorists advised of this project as we get closer to this summer.

Town Staff Changes: The Selectboard said good-bye to two long term employees during the year, Richard Freeman left the road crew and Jeff Schulz left as Town Administrator both to pursue other adventures. The Selectboard welcomed two new employees during 2014. Richard Hamblin joined the road crew and Dana Hadley joined us in September as the new Town

Administrator. Welcome both Richard and Dana! The Selectboard would also like to thank Tom Badowski who stepped up and served as Interim Town Administrator for several weeks this summer.

The Selectboard would like to recognize the work of our Town employees and elected officials, and express our appreciation to all of Town volunteers who diligently work on behalf of the Town. Thanks to the Development Review Board, chaired by Bob Wernecke; the Planning Commission, chaired by Karla Nuissl; the Water Supply Committee, chaired by Bernie Chenette; the Sewer Commission, chaired by Rob Allen; the Emergency Management Committee; and the Conservation/Recreation Commission. Several of the Committees and Town Departments have provided separate reports in this Report and we encourage you to read the reports. If you have any questions about the information provided, would wish to participate on any of the committees, or be involved with any projects, please contact Dana Hadley, Town Administrator at 223-4405 or [townadministrator@berlinvt.org](mailto:townadministrator@berlinvt.org) or members of the Selectboard.

We would also encourage you to become a frequent visitor to the Town's newly designed website ([www.berlinvt.org](http://www.berlinvt.org)) and would like to express our sincere appreciation once again to Norb Rhinerson and Andrea Chandler, who previously served as the Town's volunteer webmasters.

Please note that the Selectboard meets at the Municipal Offices on the 1<sup>st</sup> and 3<sup>rd</sup> Monday's of every month at 7 p.m., unless otherwise posted. Regularly scheduled meetings are shown on Adelphia Channel 17 (ORCA). We encourage public participation at all meetings and welcome your comments and suggestions.

The Berlin Selectboard  
Ture Nelson, Chair  
Roberta Haskin, Vice Chair  
Jeremy Hansen, Secretary  
Pete Kelley  
Bradley Towne



Jeremy Hansen, Pete Kelley, Ture Nelson, Roberta Haskin, and Brad Towne

# TOWN OF BERLIN – GENERAL LEDGER

## Town of Berlin General Ledger

### Comparative Budget Report

#### General Fund

Account	<b>Budget FY - 2014</b>	<b>Actual FY-2014 Pd:12</b>	<b>Budget FY - 2015</b>	<b>Budget FY - 2016</b>
<b>STATE OF VERMONT</b>				
VT Railroad Levy	\$2,000.00	\$2,441.64	\$2,000.00	\$2,000.00
VT Highway-Summer	\$55,500.00	\$56,375.47	\$56,500.00	\$57,000.00
VT Highway-Winter	\$55,500.00	\$56,375.44	\$56,500.00	\$57,000.00
VT State Hospital	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
<b>Total STATE OF VERMONT</b>	<b>\$138,000.00</b>	<b>\$115,192.55</b>	<b>\$140,000.00</b>	<b>\$141,000.00</b>
<b>LICENSES &amp; FEES</b>				
Animal Licenses	\$1,800.00	\$2,866.00	\$2,000.00	\$2,000.00
Mobile Home Parks	\$800.00	\$870.00	\$750.00	\$0.00
Bev & Entertainment	\$1,000.00	\$1,505.00	\$1,100.00	\$1,100.00
Copier	\$7,500.00	\$7,823.07	\$7,000.00	\$8,000.00
Zoning	\$7,500.00	\$20,684.50	\$7,500.00	\$16,000.00
Town Clerk	\$40,000.00	\$36,997.04	\$41,000.00	\$42,000.00
Records Restoration	\$2,500.00	\$2,316.00	\$2,500.00	\$2,500.00
Excess Weight Permits	\$1,000.00	\$750.00	\$1,000.00	\$1,000.00
Peddler's Permits & Tax	\$150.00	\$150.00	\$300.00	\$300.00
Marriage Licenses	\$0.00	\$175.00	\$200.00	\$200.00
Land Posting Permit	\$100.00	\$0.00	\$100.00	\$100.00
FEMA 20 Muzzy Road	\$0.00	\$0.00	\$0.00	\$0.00
Grant: Municipal Planning	\$0.00	\$2,500.00	\$0.00	\$6,615.00
GRANT: GREEN UP DAY	\$500.00	\$0.00	\$500.00	\$0.00
VTrans Hwy - Cox Brook	\$0.00	\$175,000.00	\$0.00	\$0.00
Misc/Other Revenue	\$500.00	\$1,575.54	\$1,000.00	\$0.00
<b>Total LICENSES &amp; FEES</b>	<b>\$63,350.00</b>	<b>\$253,212.15</b>	<b>\$64,950.00</b>	<b>\$79,815.00</b>
<b>Property Taxes</b>				
Property Taxes	\$1,814,722.00	\$1,971,966.17	\$2,250,656.00	\$1,972,885.00
Town Portion: ED TX &L/C	\$0.00	\$32,886.62	\$0.00	\$0.00
ST OF VT CURRENT USE	\$40,000.00	\$40,710.00	\$40,000.00	\$40,000.00
GL Reappraisal Revenue	\$0.00	\$13,908.00	\$13,718.00	\$13,718.00
Pilot Revenue	\$175,301.00	\$114,585.00	\$175,301.00	\$175,000.00
Grants & Assistance	\$0.00	\$397.44	\$0.00	\$0.00
<b>Total Property Taxes</b>	<b>\$2,030,023.00</b>	<b>\$2,174,453.23</b>	<b>\$2,479,675.00</b>	<b>\$2,201,603.00</b>
<b>Interest</b>				
Interest Earned Check/Sav	\$8,000.00	\$2,157.51	\$2,000.00	\$2,000.00
Delinquent Tax Interest	\$16,000.00	\$22,466.91	\$17,000.00	\$17,000.00
Del Tax Penalties	\$20,000.00	\$26,363.39	\$25,000.00	\$20,000.00

	<b>Budget FY - 2014</b>	<b>Actual FY-2014 Pd:12</b>	<b>Budget FY - 2015</b>	<b>Budget FY - 2016</b>
<b>Total Interest</b>	<b>\$44,000.00</b>	<b>\$50,987.81</b>	<b>\$44,000.00</b>	<b>\$39,000.00</b>
<b>Misc Revenue</b>				
Water Pollution Control	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
Berlin Historical Society	\$250.00	\$250.00	\$250.00	\$250.00
Grant Rte 302 Scoping Stu	\$0.00	\$0.00	\$0.00	\$0.00
Anticipated Fund Balance	\$50,000.00	\$0.00	\$0.00	\$0.00
LOAN PROCEEDS	\$0.00	\$260,170.93	\$0.00	\$0.00
SALE OF ASSETS	\$0.00	\$2,425.00	\$0.00	\$0.00
<b>Total Misc Revenue</b>	<b>\$54,750.00</b>	<b>\$267,345.93</b>	<b>\$4,750.00</b>	<b>\$4,750.00</b>
<b>Police Revenues</b>				
Police - Highway Fines	\$16,000.00	\$14,519.32	\$16,000.00	\$12,000.00
Police: Contract Wages	\$110,656.00	\$113,715.00	\$110,656.00	\$113,880.00
Police: Other Revenue	\$2,500.00	\$4,313.82	\$3,000.00	\$1,500.00
Law Enforc. Forfeiture	\$0.00	\$0.00	\$0.00	\$0.00
Grant: Office of Justice	\$0.00	\$599.00	\$0.00	\$0.00
GRANT: 2140-1112-2103	\$0.00	\$4,360.66	\$0.00	\$0.00
GRANT 02140-70252-200	\$0.00	\$16,616.80	\$0.00	\$0.00
Grant # 2140-1213-2102	\$0.00	\$5,090.47	\$0.00	\$0.00
Grant # 2140-1113-5002	\$0.00	\$4,597.22	\$0.00	\$0.00
Grant 02140-1314-1003	\$0.00	\$6,981.59	\$0.00	\$0.00
Grant 02140-1114-5003	\$0.00	\$2,994.72	\$0.00	\$0.00
Grant 02140-1314-2004	\$0.00	\$759.96	\$0.00	\$0.00
<b>Total Police Revenues</b>	<b>\$129,156.00</b>	<b>\$174,548.56</b>	<b>\$129,656.00</b>	<b>\$127,380.00</b>
<b>Total Revenues</b>	<b>\$2,459,279.00</b>	<b>\$3,035,740.23</b>	<b>\$2,863,031.00</b>	<b>\$2,593,548.00</b>

	<u>Budget</u> <u>FY - 2014</u>	<u>Actual</u> <u>FY-2014 Pd:12</u>	<u>Budget</u> <u>FY - 2015</u>	<u>Budget</u> <u>FY - 2016</u>
<b>GENERAL GOVERNMENT</b>				
<b>ADMINISTRATION</b>				
WAGES - Clerk	\$41,185.00	\$42,852.06	\$41,803.00	\$42,700.00
WAGES - Treasurer	\$34,944.00	\$46,203.94	\$49,920.00	\$52,700.00
WAGES - Asst Clerk	\$0.00	\$0.00	\$15,089.00	\$16,678.00
WAGES - Selectboard	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00
WAGES - Assist Town Admin	\$29,672.00	\$31,551.86	\$29,672.00	\$39,600.00
WAGES - Town Admin	\$69,566.00	\$72,431.57	\$70,609.00	\$61,200.00
WAGES - Board of Civil Au	\$500.00	(\$16.92)	\$500.00	\$500.00
WAGES - Office Support St	\$10,000.00	\$8,862.75	\$0.00	\$0.00
Relocation Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
Office Supplies	\$9,000.00	\$4,802.27	\$8,000.00	\$6,000.00
CLERK/TREAS - Training	\$250.00	\$5,666.04	\$1,200.00	\$1,200.00
COMPUTERS/EQUIPMENT	\$800.00	\$3,239.10	\$1,350.00	\$1,350.00
CLERK: COPIER	\$1,800.00	\$1,364.04	\$1,500.00	\$1,420.00
RECORDS RESTORATION	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
POSTAGE - ALL DEPTS	\$6,500.00	\$5,421.77	\$5,000.00	\$5,500.00
POSTAGE METER RENTAL	\$1,250.00	\$863.16	\$1,250.00	\$2,200.00
TELEPHONE - ALL DEPTS	\$6,000.00	\$5,993.13	\$6,000.00	\$4,500.00
CLERK/TREAS Software/Supp	\$500.00	\$1,482.51	\$500.00	\$1,000.00
CLERK - Advertising	\$500.00	\$1,895.40	\$500.00	\$500.00
<b>Total ADMINISTRATION</b>	<b>\$218,717.00</b>	<b>\$236,362.68</b>	<b>\$239,143.00</b>	<b>\$243,298.00</b>
<b>Assessing Department</b>				
CONTRACT - Assessor	\$16,000.00	\$13,307.49	\$17,000.00	\$20,000.00
Training	\$250.00	\$0.00	\$500.00	\$0.00
SUPPLIES	\$300.00	\$597.05	\$400.00	\$400.00
COMPUTER SUPPORT	\$500.00	\$717.95	\$500.00	\$500.00
Legal Fees	\$0.00	\$577.50	\$0.00	\$500.00
Tax Maps	\$500.00	\$0.00	\$750.00	\$1,000.00
CAPTAP Fees State License	\$250.00	\$0.00	\$250.00	\$0.00
Computer Expens	\$0.00	\$195.00	\$500.00	\$1,350.00
Mileage	\$0.00	\$20.40	\$200.00	\$0.00
<b>Total Assessing Depart</b>	<b>\$17,800.00</b>	<b>\$15,415.39</b>	<b>\$20,100.00</b>	<b>\$23,750.00</b>
<b>TOWN MEETINGS &amp; ELECTIONS</b>				
MEET & ELECT - Postage	\$500.00	\$0.00	\$500.00	\$0.00
MEET & ELECT: BALLOTS	\$2,000.00	\$1,483.50	\$4,500.00	\$3,000.00
Wages: Meetings & Electi	\$1,000.00	\$1,013.35	\$2,000.00	\$1,000.00
MEET & ELECT: VIDEO	\$700.00	\$0.00	\$900.00	\$0.00
Town Reports	\$1,500.00	\$1,427.62	\$1,500.00	\$1,500.00
Advertising (Notices)	\$750.00	\$367.20	\$750.00	\$500.00

	Budget <u>FY - 2014</u>	Actual <u>FY-2014 Pd:12</u>	Budget <u>FY - 2015</u>	Budget <u>FY - 2016</u>
<b>Total TOWN MEETINGS &amp; ELE</b>	<b>\$6,450.00</b>	<b>\$4,291.67</b>	<b>\$10,150.00</b>	<b>\$6,000.00</b>
<b>Insurances</b>				
Workers Comp - General	\$962.00	\$743.26	\$1,112.00	\$1,910.00
Health Ins - General	\$6,338.00	\$10,764.54	\$12,432.00	\$16,762.00
FICA/MEDI Expense	\$15,274.00	\$16,468.25	\$15,963.00	\$16,581.00
FUTA/SUTA Expense	\$520.00	\$433.37	\$535.00	\$651.00
Disability Insurance	\$1,184.00	\$554.51	\$1,219.52	\$830.00
Life Ins. - General	\$1,099.00	\$660.21	\$1,131.00	\$690.00
Health Ins Buy Back	\$9,000.00	\$6,000.00	\$4,500.00	\$4,875.00
HDHP - DEDUCTIBLE	\$1,000.00	\$868.03	\$2,000.00	\$1,000.00
Pension - General	\$9,312.00	\$11,063.97	\$11,215.83	\$11,000.00
General Insurance	\$16,604.00	\$5,963.62	\$17,102.00	\$13,463.00
<b>Total Insurances</b>	<b>\$61,293.00</b>	<b>\$53,519.76</b>	<b>\$67,210.35</b>	<b>\$67,762.00</b>
<b>Zoning</b>				
Training	\$250.00	\$180.00	\$250.00	\$250.00
ZONING - Telephone	\$0.00	\$0.00	\$0.00	\$0.00
ZONING - Legal fees	\$2,000.00	\$960.62	\$2,000.00	\$2,000.00
ZONING - Advertising	\$0.00	\$0.00	\$0.00	\$500.00
ZONING - Computer Expense	\$0.00	\$246.50	\$0.00	\$0.00
<b>Total Zoning</b>	<b>\$2,250.00</b>	<b>\$1,387.12</b>	<b>\$2,250.00</b>	<b>\$2,750.00</b>
<b>DRB</b>				
WAGES - DRB Secretary/PT	\$4,000.00	\$2,805.50	\$4,500.00	\$4,500.00
DRB -Legal Fees	\$300.00	\$0.00	\$300.00	\$500.00
DRB - Advertising	\$900.00	\$1,104.49	\$900.00	\$1,000.00
<b>Total DRB</b>	<b>\$5,200.00</b>	<b>\$3,909.99</b>	<b>\$5,700.00</b>	<b>\$6,000.00</b>
<b>Planning Commission</b>				
Supplies/Mileage/Training	\$250.00	\$0.00	\$250.00	\$250.00
PLANNING - Postage	\$0.00	\$0.00	\$200.00	\$0.00
PLANNING - Advertise/Prin	\$850.00	\$62.25	\$850.00	\$500.00
PLANNING - Planning Comm	\$0.00	\$0.00	\$0.00	\$8,100.00
<b>Total Planning Commission</b>	<b>\$1,100.00</b>	<b>\$62.25</b>	<b>\$1,300.00</b>	<b>\$8,850.00</b>
<b>Other Boards/Commissions</b>				
Recreation Board	\$3,500.00	\$3,858.98	\$3,500.00	\$3,500.00
Grant: Rte 302 Scoping St	\$0.00	\$0.00	\$0.00	\$0.00
Conservation Commission	\$550.00	\$0.00	\$0.00	\$1,400.00
GREEN UP DAY	\$500.00	\$195.57	\$500.00	\$500.00

	Budget <u>FY - 2014</u>	Actual <u>FY-2014 Pd:12</u>	Budget <u>FY - 2015</u>	Budget <u>FY - 2016</u>
Berlin Economic Develop	\$1,000.00	\$500.00	\$500.00	\$0.00
Water Supply Commission	\$10,000.00	\$175,532.92	\$10,000.00	\$0.00
EMERGENCY MANAGEMENT	\$1,000.00	\$2,075.90	\$1,200.00	\$1,200.00
<b>Total Other Boards/Commis</b>	<b>\$16,550.00</b>	<b>\$182,163.37</b>	<b>\$15,700.00</b>	<b>\$6,600.00</b>
<b>Cemeteries</b>				
Maint - Cemeteries	\$9,000.00	\$6,390.00	\$9,000.00	\$10,000.00
<b>Total Cemeteries</b>	<b>\$9,000.00</b>	<b>\$6,390.00</b>	<b>\$9,000.00</b>	<b>\$10,000.00</b>
<b>Taxes &amp; Assessments</b>				
Animal Control/Constable	\$2,000.00	\$6,074.61	\$2,500.00	\$2,500.00
County Tax	\$34,695.00	\$34,695.00	\$34,695.00	\$34,995.00
Ambulance Service (Both)	\$66,826.00	\$69,513.83	\$71,955.00	\$75,600.00
Humane Society	\$2,000.00	\$2,000.00	\$1,800.00	\$1,800.00
Central Vt Solid Waste	\$2,887.00	\$2,886.00	\$2,887.00	\$2,900.00
Central VT. Economic Deve	\$0.00	\$0.00	\$0.00	\$500.00
VLCT - Dues	\$3,720.00	\$3,720.00	\$3,952.00	\$4,064.00
CV Regional Planning	\$3,032.00	\$3,031.35	\$3,176.00	\$3,176.00
<b>Total Taxes &amp; Assessments</b>	<b>\$115,160.00</b>	<b>\$121,920.79</b>	<b>\$120,965.00</b>	<b>\$125,535.00</b>
<b>Town Offices</b>				
Janitorial Services	\$5,980.00	\$7,418.20	\$6,212.00	\$6,500.00
Supplies	\$4,500.00	\$2,266.41	\$4,500.00	\$3,000.00
ADMIN - Training	\$300.00	\$500.50	\$500.00	\$500.00
Copier	\$1,668.00	\$1,847.56	\$1,668.00	\$1,660.00
ADMIN - Advertising	\$1,000.00	\$1,674.59	\$1,000.00	\$1,000.00
NEWSLETTER	\$250.00	\$0.00	\$250.00	\$500.00
ADMIN - Software/Support/ WEB PAGE	\$3,000.00	\$7,310.64	\$3,000.00	\$3,500.00
Cloud Back-up	\$600.00	\$199.50	\$600.00	\$600.00
Cloud Back-up	\$0.00	\$0.00	\$0.00	\$1,500.00
Back-up Storage Fees	\$0.00	\$0.00	\$0.00	\$360.00
Maintenance	\$6,500.00	\$9,976.78	\$6,500.00	\$7,500.00
VEHICLE	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Heat & Utilities	\$9,500.00	\$6,671.85	\$9,000.00	\$9,600.00
INTERNET	\$550.00	\$1,070.27	\$1,500.00	\$1,500.00
Equipment Contracts	\$1,500.00	\$1,661.09	\$1,500.00	\$1,500.00
<b>Total Town Offices</b>	<b>\$36,348.00</b>	<b>\$40,597.39</b>	<b>\$37,230.00</b>	<b>\$40,220.00</b>
<b>General Expenses</b>				
Legal Services	\$13,000.00	\$14,933.59	\$14,000.00	\$20,000.00
CPA Services / Audit	\$9,000.00	\$10,600.00	\$10,000.00	\$11,000.00

	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
	<b>FY - 2014</b>	<b>FY-2014 Pd:12</b>	<b>FY - 2015</b>	<b>FY - 2016</b>
Payroll Services	\$1,880.00	\$2,145.62	\$1,800.00	\$2,000.00
Select Board Minutes	\$0.00	\$0.00	\$2,400.00	\$2,400.00
FEMA 20 Muzzy Road	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Generator	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00
Tax Refunds/Abatements	\$2,500.00	\$16,719.63	\$3,000.00	\$3,000.00
Misc/Other - General Exp	\$1,000.00	\$58,536.17	\$1,000.00	\$1,000.00
<b>Total General Expenses</b>	<b>\$28,580.00</b>	<b>\$102,935.01</b>	<b>\$33,400.00</b>	<b>\$40,600.00</b>
<b>Police Services</b>				
WAGES - POLICE FT	\$373,569.00	\$367,332.82	\$397,569.00	\$351,624.00
WAGES - POLICE NIGHT SHIF	\$0.00	\$0.00	\$0.00	\$75,041.00
WAGES - POLICE PT	\$26,000.00	\$35,225.43	\$22,000.00	\$22,000.00
WAGES - POLICE CLERICAL	\$31,301.00	\$32,549.41	\$31,770.00	\$32,430.00
WAGES - POLICE CVMC	\$87,360.00	\$80,034.00	\$87,360.00	\$87,360.00
WAGES - POLICE OVERTIME	\$15,000.00	\$12,741.46	\$14,000.00	\$12,853.00
WAGES: POLICE ON CALL	\$3,700.00	\$4,328.83	\$2,725.00	\$3,000.00
Workers Comp - Police	\$20,569.00	\$16,424.08	\$27,900.00	\$38,805.00
Health Ins - Police	\$86,755.00	\$83,168.64	\$95,206.00	\$91,017.00
FICA/MEDI Exp - Police	\$40,692.00	\$33,997.76	\$38,850.00	\$47,304.00
FUTA/SUTA - Police	\$1,914.00	\$1,582.99	\$2,093.00	\$1,193.00
FICA/MEDI PD/CVMC	\$0.00	\$5,964.85	\$6,639.00	\$6,680.00
Disability Insurance	\$2,395.00	\$1,214.59	\$2,705.00	\$2,170.00
Life Ins - Police	\$2,390.00	\$3,838.34	\$2,650.00	\$1,765.00
Health Ins Buy Back-Polic	\$4,500.00	\$4,687.50	\$4,500.00	\$4,875.00
HDHP - DEDUCTIBLE	\$14,600.00	\$6,921.61	\$16,000.00	\$8,000.00
EMPLOYEE BENEFITS-PD	\$0.00	\$95.30	\$0.00	\$960.00
Pension - Police	\$25,891.00	\$24,937.59	\$29,555.00	\$32,283.00
Vehicle & Liab Ins-Police	\$31,981.00	\$13,036.26	\$32,920.00	\$25,850.00
Supplies - Police	\$5,000.00	\$1,780.58	\$5,000.00	\$4,600.00
UNIFORMS - P.D.	\$4,900.00	\$5,417.82	\$5,000.00	\$5,500.00
GUNS/AMMO	\$750.00	\$755.00	\$1,100.00	\$1,100.00
COPIER LEASE - PD	\$1,500.00	\$988.86	\$1,500.00	\$1,550.00
VIBRS - DBase - PD	\$6,500.00	\$6,399.00	\$4,500.00	\$4,100.00
MEDIA/DATA EXP	\$4,100.00	\$1,797.93	\$4,100.00	\$4,500.00
Advertising - PD	\$200.00	\$0.00	\$200.00	\$200.00
Training - Police	\$1,500.00	\$1,219.49	\$1,700.00	\$1,700.00
Telephone - PD	\$2,000.00	\$4,244.94	\$2,000.00	\$6,900.00
Legal - Police	\$3,000.00	\$1,020.00	\$2,500.00	\$2,000.00
Equip Maint - Police	\$10,000.00	\$11,094.33	\$10,000.00	\$12,000.00
Gas/Oil - Police	\$19,500.00	\$27,880.85	\$20,000.00	\$18,500.00
Lodging/Prisoners-Police	\$1,500.00	\$600.00	\$1,500.00	\$1,100.00
WAGES-PD GRANT	\$0.00	\$15,181.04	\$0.00	\$0.00
FICA-GRANT #9252	\$0.00	\$1,104.99	\$0.00	\$0.00
MDT #2140-77252-117	\$0.00	\$0.00	\$0.00	\$0.00

	Budget <u>FY - 2014</u>	Actual <u>FY-2014 Pd:12</u>	Budget <u>FY - 2015</u>	Budget <u>FY - 2016</u>
EQ 02140-70252-Z00	\$0.00	\$16,616.80	\$0.00	\$0.00
grnt 02140-1314-2004	\$0.00	\$5,012.96	\$0.00	\$0.00
Other/Misc Exp - Police	\$2,000.00	\$2,826.58	\$3,500.00	\$2,800.00
BERLIN COMMUNITY FUND	\$0.00	(\$2,263.52)	\$0.00	\$0.00
<b>Total Police Services</b>	<b>\$831,067.00</b>	<b>\$829,759.11</b>	<b>\$877,042.00</b>	<b>\$911,760.00</b>
<b>Highways</b>				
<b>Summer Roads</b>				
WAGES - SUMMER RDS	\$83,320.00	\$95,443.90	\$84,569.00	\$90,028.00
WAGES - SUMMER OVERTIME	\$1,000.00	\$1,346.38	\$1,000.00	\$1,000.00
Roadside Mowing/Tree Trim	\$5,000.00	\$4,800.00	\$6,000.00	\$7,000.00
Chloride - Summer Roads	\$26,000.00	\$18,179.56	\$28,000.00	\$28,000.00
Culvert/Materials	\$6,000.00	\$8,840.49	\$10,000.00	\$10,000.00
Summer EQ-Maint/Repairs	\$27,500.00	\$16,216.84	\$26,000.00	\$26,000.00
EQ FUEL - SUMMER	\$23,200.00	\$16,806.36	\$23,000.00	\$23,000.00
Leased Highway Equipment	\$84,399.00	\$0.00	\$84,399.00	\$45,012.00
Capital Lease Principal	\$0.00	\$80,477.59	\$0.00	\$0.00
Capital Lease Interest	\$0.00	\$3,921.29	\$0.00	\$0.00
Capital Lease Late Fees	\$0.00	\$351.66	\$0.00	\$0.00
<b>Total Summer Roads</b>	<b>\$256,419.00</b>	<b>\$246,384.07</b>	<b>\$262,968.00</b>	<b>\$230,040.00</b>
<b>Winter Roads</b>				
WAGES - WINTER RDS	\$86,720.00	\$79,425.28	\$88,020.00	\$92,428.00
WAGES - WINTER OVERTIME	\$18,000.00	\$27,505.53	\$18,540.00	\$30,313.00
Sand - Winter Roads	\$59,431.00	\$66,149.86	\$59,431.00	\$60,000.00
Salt - Winter Roads	\$60,000.00	\$58,777.63	\$60,000.00	\$70,000.00
Winter EQ-Maint/Repairs	\$35,000.00	\$33,544.38	\$30,000.00	\$35,000.00
EQ FUEL - WINTER	\$35,000.00	\$46,985.61	\$37,000.00	\$37,000.00
<b>Total Winter Roads</b>	<b>\$294,151.00</b>	<b>\$312,388.29</b>	<b>\$292,991.00</b>	<b>\$324,741.00</b>
<b>Highway General</b>				
Asphalt/Marking/Sealing	\$100,000.00	\$259,444.86	\$140,000.00	\$140,000.00
Resurface/Gravel	\$117,700.00	\$111,600.41	\$117,000.00	\$117,000.00
Bridge Maint	\$15,000.00	(\$1,200.00)	\$10,000.00	\$10,000.00
Road Signs	\$2,500.00	\$2,419.84	\$2,500.00	\$4,000.00
Guard Rails	\$4,000.00	\$2,860.00	\$3,000.00	\$8,000.00
<b>Total Highway General</b>	<b>\$239,200.00</b>	<b>\$375,125.11</b>	<b>\$272,500.00</b>	<b>\$279,000.00</b>
<b>Highway Other</b>				
Workers Comp - Highway	\$13,097.00	\$7,928.16	\$14,500.00	\$32,954.00
Health Ins - Highway	\$34,223.00	\$33,069.03	\$34,937.00	\$27,937.00

	Budget FY - 2014	Actual FY-2014 Pd:12	Budget FY - 2015	Budget FY - 2016
FICA/MEDI Exp Highway	\$14,376.00	\$15,498.40	\$14,915.00	\$16,353.00
FUTA/SUTA - Highway	\$521.00	\$333.37	\$565.00	\$402.00
Disability Insurance	\$1,093.00	\$554.53	\$1,125.00	\$845.00
Life Ins - Highway	\$1,073.00	\$1,282.98	\$1,098.00	\$790.00
Health Ins Buy Back-HWY	\$0.00	\$0.00	\$0.00	\$4,875.00
HDHP - DEDUCTIBLE	\$6,000.00	\$6,699.14	\$6,000.00	\$2,400.00
Pension - Highway	\$9,452.00	\$9,359.06	\$9,735.00	\$11,651.00
General Ins - Highway	\$15,100.00	\$6,009.62	\$15,355.00	\$11,160.00
Stormwater - state permit	\$286.00	\$0.00	\$286.00	\$0.00
Erosion Control	\$0.00	\$0.00	\$4,000.00	\$4,000.00
Supplies	\$2,150.00	\$3,948.87	\$3,200.00	\$4,000.00
Advertising - HWY	\$500.00	\$497.70	\$500.00	\$500.00
Training - Highway	\$1,000.00	\$60.00	\$500.00	\$500.00
Telephone - Highway	\$1,100.00	\$1,631.18	\$1,300.00	\$1,300.00
Garage Maint/Utils	\$18,000.00	\$22,253.09	\$17,000.00	\$18,000.00
Garage - Energy Improv.	\$5,000.00	\$3,224.48	\$5,000.00	\$5,000.00
Trash Removal - Highway	\$0.00	\$0.00	\$1,285.00	\$1,285.00
Street Lights	\$12,000.00	\$10,275.27	\$10,000.00	\$10,000.00
Traffic Lights	\$2,100.00	\$1,418.21	\$2,000.00	\$2,000.00
Miscellaneous - HWY	\$2,350.00	\$719.98	\$350.00	\$0.00
Uniforms	\$6,200.00	\$7,412.49	\$6,200.00	\$6,200.00
<b>Total Highway Other</b>	<b>\$145,621.00</b>	<b>\$132,175.56</b>	<b>\$149,851.00</b>	<b>\$162,152.00</b>
<b>Total Highways</b>	<b>\$933,391.00</b>	<b>\$1,066,073.03</b>	<b>\$978,310.00</b>	<b>\$995,933.00</b>
<b>Total GENERAL GOVERNMENT</b>	<b>\$2,284,906.00</b>	<b>\$2,664,787.56</b>	<b>\$2,417,500.35</b>	<b>\$2,489,058.00</b>
<b>CAPITAL BUDGET</b>				
CAPITAL BUDGET	\$6,000.00	\$1,364.99	\$10,000.00	\$10,000.00
Highway Equipment	\$50,000.00	\$0.00	\$40,000.00	\$45,000.00
Police Equipment	\$34,000.00	\$65,848.79	\$0.00	\$35,000.00
DEBT SERV: 06 BOND PRIN	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
DEBT SERV: 06 BOND INT	\$5,404.00	\$5,331.50	\$2,351.00	\$4,490.00
DEBT SERV: 2010 REFI PRIN	\$66,810.00	\$66,882.85	\$45,525.00	\$0.00
DEBT SERV: 2010 REFI INT	\$2,159.00	\$2,086.79	\$453.00	\$0.00
<b>Total CAPITAL BUDGET</b>	<b>\$174,373.00</b>	<b>\$151,514.92</b>	<b>\$108,329.00</b>	<b>\$104,490.00</b>
<b>Total Expenditures</b>	<b>\$2,459,279.00</b>	<b>\$2,816,302.48</b>	<b>\$2,525,829.35</b>	<b>\$2,593,548.00</b>

# AUDITOR'S REPORT

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

January 20, 2015

The Selectboard  
Town of Berlin, Vermont

In connection with audit engagements, we are required by auditing standards generally accepted in the United States of America to communicate certain matters with those charged with governance. The term "those charged with governance" means the persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, for example, the Selectboard or a designated Board officer or committee. This communication is provided in connection with our audit of financial statements of the Town of Berlin (the Town) as of and for the year ended June 30, 2014.

These standards require us to communicate with you any matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. They also set the expectation that our communication will be two way, and that the Selectboard or their designee will communicate with us matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures.

This letter summarizes those matters which we are required by professional standards to communicate to you in your oversight responsibility for the Town's financial reporting process.

## **Auditor's Responsibility under Professional Standards**

Our responsibility under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States was described in our arrangement letter dated April 10, 2014.

## **An Overview of the Planned Scope and Timing of the Audit**

The scope of the audit was also described in our arrangement letter dated April 10, 2014. The audit was conducted in July and August 2014, and our exit conference with management was held on December 5, 2014.

## **Accounting Practices**

### **• Adoption of, or Change in, Accounting Policies**

Management and the Selectboard have ultimate responsibility for the appropriateness of the accounting policies used by the Town. Management has implemented Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for the year ended June 30, 2014.

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- **Significant or Unusual Transactions**

We did not identify any significant or unusual transactions or accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

- **Alternative Treatments Discussed with Management**

We did not discuss with management any alternative treatments within accounting principles generally accepted in the United States of America for accounting policies and practices related to material items.

**Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimate reflected in the Town's 2014 financial statements is depreciation expense.

**Audit Adjustments**

During the audit we proposed 17 adjustments to the general ledger account balances provided for our audit. In addition, management provided five adjustments to correct various accounts identified throughout audit fieldwork and to record additional accruals identified after year end. A copy of the audit adjustments is available upon request.

Management accepted the proposed adjustments and those changes are reflected in the 2014 financial statements. The significant audit adjustments were to (1) adjust equity for amounts recorded directly to fund balance and to adjust year end fund balance reservations, (2) accrue unbilled water pollution revenue, (3) adjust deferred property taxes, (4) correct long-term debt and capital lease liabilities and correct allocation of debt service expenditures, (5) correct capital asset balances and record depreciation expense and (6) correct year end balances of cash, inventory, clearing accounts, receivables, prepaid expenditures, accounts payable, interfund balances, tax credit payable, and accrued expenditures.

**Uncorrected Misstatements**

During the course of our audit we did not identify any misstatements of account balances which remained uncorrected at the conclusion of the audit.

**Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, the significant disclosures to be included in the financial statements, or other matters.

**Consultations with Other Accountants**

We are not aware of any consultations that management may have had with other accountants about accounting or auditing matters.

**Significant Issues Discussed with Management**

We did not have correspondence with management regarding significant issues arising from the audit. We have discussed accounting matters relating to the Town's accounting estimates, audit adjustments and various other transactions.

**Difficulties Encountered in Performing the Audit**

We did not encounter any difficulties during the audit.

**Material Weaknesses**

We identified four material weaknesses (findings 2014-001 through 2014-004) in the Town's system of internal control over financial reporting during our audit of the financial statements. The conditions reported are related to limited segregation of duties, balance sheet account reconciliations, recording of capital assets and long-term debt, and records retention.

**Certain Written Communications between Management and Our Firm**

Management provided written representations in connection with the audit in a letter to our firm dated January 20, 2015. A copy of the letter is available upon your request.

This report is intended solely for the information and use of the Selectboard and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this letter. We appreciate the opportunity to be of service to the Town.

Very truly yours,  
Mudgett, Jennett & Krogh-Wisner, P.C.



**TOWN OF BERLIN, VERMONT**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2014**  
**AND**  
**INDEPENDENT AUDITOR'S REPORTS**

TOWN OF BERLIN, VERMONT

JUNE 30, 2014

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

## INDEPENDENT AUDITOR'S REPORT

The Selectboard  
Town of Berlin, Vermont

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Berlin, Vermont (the Town) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Vermont as of June 30, 2014, and the respective changes in

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

***Other Information***

***Required Supplementary Information***

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

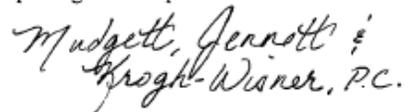
***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedules 1 and 2 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying schedules 1 and 2 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 accompanying schedules 1 and 2 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2015 on our consideration of the Town's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.



Montpelier, Vermont  
January 20, 2015

**TOWN OF BERLIN, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2014**

The Town of Berlin is the crossroads for central Vermont. The Town hosts the area hospital, Knapp State Airport, Berlin Mall, both Vermont and Central Vermont Chambers of Commerce, Blue Cross & Blue Shield of VT and many, many more industrial and commercial businesses, all in an area of 37.9 square miles. The population is roughly 2,880; however, daytime population swells to 7,500. Our central location makes it easy for visitors to ski, hike, shop, sightsee, conduct business or visit family.

The following is a discussion and analysis of the Town of Berlin's (the Town) financial performance including an overview and analysis of the financial activities of the Town for the fiscal year ending June 30, 2014. Readers should consider this information in conjunction with the Town's financial statements which follow this analysis.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

- **Management's Discussion and Analysis** - An introduction to the basic financial statements that is intended to be an easily read analysis of the Town's financial activities based on currently known facts, decisions or conditions.
- **Basic Financial Statements** - This section of the report includes government-wide financial statements, fund financial statements and notes to the financial statements. The government-wide financial statements present the financial position and activities of the Town as a whole using accounting methods similar to those used by private-sector companies. The fund financial statements present financial information on specific activities of the Town. The notes to the financial statements provide additional disclosures to the information presented in the financial statements.
- **Supplementary Schedules** - This section of the report is not required by accounting principles generally accepted in the United States of America (U.S. GAAP) but is presented as supplementary information. This information includes combining statements.
- **Compliance Reports** - This section includes the auditor's report on the Town's financial internal controls and a report of any findings. Internal controls deal with the Town's processes and procedures which give an auditor greater confidence that financial statements are accurate and assets are being safeguarded in reasonable fashion.

**Government-wide Financial Statements**

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

- **Statement of Net Position** - This statement presents information on all of the Towns' assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may indicate whether the financial position of the Town is improving or deteriorating.

- **Statement of Activities** - This statement presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

- **Governmental Activities** - Activities reported here include general government, public safety, highways, and culture and recreation. Property taxes, federal, state and other local revenues finance these activities.
- **Business-type Activities** - Activities reported here include the Water Pollution Fund.

### **Fund Financial Statements**

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

- **Governmental Funds** - The basic services provided by the Town are reported in the governmental funds. These statements provide a detailed, short-term view of the functions reported as governmental activities in the government-wide financial statements. The government-wide financial statements are reported using the accrual basis of accounting, but the governmental fund financial statements are reported using the modified accrual basis of accounting. This allows the reader to focus on assets that can be readily converted to cash and determine whether there are adequate resources to meet the Town's current needs.
- **Proprietary Funds** - Proprietary funds report activities that operate more like those of private-sector businesses and use the accrual basis of accounting. Proprietary funds are reported as business-type activities on the government-wide financial statements. Since proprietary funds use accrual basis accounting, there are no differences between amounts reported on the government-wide statement and the proprietary fund statements. The Town uses a proprietary fund to account for its Water Pollution Fund.
- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of other parties. Fiduciary activity is not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The Town's fiduciary fund is the Cemetery Funds.

### **Reconciliation of Government-wide Financial Statements to Fund Financial Statements**

This report includes a reconciliation of the amounts reported on the governmental fund financial statements (modified accrual accounting) with governmental activities on the appropriate government-wide statements (accrual accounting). The following indicates some of the reporting differences between the government-wide financial statements and the fund financial statements.

- Capital assets used in governmental activities are not reported on governmental fund statements.
- Long-term liabilities, unless due and payable, are not included in the fund financial statements. These liabilities are only included in the government-wide statements.

- Deferred inflows of resources, relating to deferred taxes, are included in the fund financial statements to offset uncollected taxes which are not available financial resources but are excluded from government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements, but is reported as expenditures in the fund financial statements.

Because the focus of governmental funds is different from that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This comparison can help readers better understand the long-term impact of the Town's near-term financing decisions. The comparisons are:

- Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.
- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities.

The reconciliation of the government-wide financial statements to the proprietary funds financial statements is not necessary. The business-type activities of the government-wide financial statements and the proprietary funds use the same accounting basis and measurement focus.

#### FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

Our analysis below focuses on the net position and changes in net position of the Town's activities. The Town's net position for governmental activities increased from \$2,478,121, as restated, to \$2,685,637, or \$207,516. The business-type activities' net position increased by \$39,675 from \$1,538,688 to \$1,578,363.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for the governmental activities to a balance of \$510,327 at the end of the fiscal year. The business-type activities' unrestricted net position increased to a balance of \$899,787.

**Table 1  
Net Position**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Current assets	\$ 1,033,494	\$ 973,596	\$ 924,923	\$ 878,539	\$ 1,958,417	\$ 1,852,135
Capital assets	2,470,682	2,182,494	678,576	669,272	3,149,258	2,851,766
Total assets	<u>3,504,176</u>	<u>3,156,090</u>	<u>1,603,499</u>	<u>1,547,811</u>	<u>5,107,675</u>	<u>4,703,901</u>
Current liabilities	277,111	297,772	25,136	9,123	302,247	306,895
Long-term liabilities	541,428	426,644	-	-	541,428	426,644
Total liabilities	<u>818,539</u>	<u>724,416</u>	<u>25,136</u>	<u>9,123</u>	<u>843,675</u>	<u>733,539</u>
Net position:						
Net investment in capital assets	1,820,120	1,634,743	678,576	669,272	2,498,696	2,304,015
Restricted	355,190	382,189	-	-	355,190	382,189
Unrestricted	510,327	414,742	899,787	869,416	1,410,114	1,284,158
Total net position	<u>2,685,637</u>	<u>2,431,674</u>	<u>1,578,363</u>	<u>1,538,688</u>	<u>4,264,000</u>	<u>3,970,362</u>
Restatement	-	46,447	-	-	-	46,447
Total net position, as restated	\$ <u>2,685,637</u>	\$ <u>2,478,121</u>	\$ <u>1,578,363</u>	\$ <u>1,538,688</u>	\$ <u>4,264,000</u>	\$ <u>4,016,809</u>

Revenues of the Town's governmental activities increased by 11.7%, while total expenses increased by less than 1%. Business-type activities' revenues decreased by 2.3%, while total expenses increased by 5.1%.

**Table 2  
Change in Net Position**

	2014			2013		
	Governmental Activities	Business-type Activities	Totals	Governmental Activities	Business-type Activities	Totals
<b>REVENUES</b>						
Program revenues:						
Grants and contributions	\$ 404,227	\$ -	\$ 404,227	\$ 207,272	\$ -	\$ 207,272
Charges for services	187,852	537,965	725,817	190,910	551,436	742,346
Other	33,854	3,676	37,530	19,243	3,376	22,619
General revenues:						
Property taxes	2,157,438	-	2,157,438	2,068,471	-	2,068,471
Interest income	51,028	10,565	61,593	52,443	10,532	62,975
Total revenues	<u>2,834,399</u>	<u>552,206</u>	<u>3,386,605</u>	<u>2,538,339</u>	<u>565,344</u>	<u>3,103,683</u>
<b>PROGRAM EXPENSES</b>						
General government	602,803	-	602,803	595,647	-	595,647
Highways	931,109	-	931,109	914,424	-	914,424
Police	868,199	-	868,199	870,090	-	870,090
Special appropriations	213,080	-	213,080	224,317	-	224,317
Interest on capital lease	4,273	-	4,273	6,485	-	6,485
Interest on long-term debt	7,419	-	7,419	9,208	-	9,208
Water Pollution	-	512,531	512,531	-	487,511	487,511
Total program expenses	<u>2,626,883</u>	<u>512,531</u>	<u>3,139,414</u>	<u>2,620,171</u>	<u>487,511</u>	<u>3,107,682</u>
Change in Net Position	207,516	39,675	247,191	(81,832)	77,833	(3,999)
Net Position - July 1	2,431,674	1,538,688	3,970,362	2,513,506	1,460,855	3,974,361
Restatement	46,447	-	46,447	-	-	-
Net Position - July 1, as restated	<u>2,478,121</u>	<u>1,538,688</u>	<u>4,016,809</u>	<u>2,513,506</u>	<u>1,460,855</u>	<u>3,974,361</u>
Net Position - June 30	\$ <u>2,685,637</u>	\$ <u>1,578,363</u>	\$ <u>4,264,000</u>	\$ <u>2,431,674</u>	\$ <u>1,538,688</u>	\$ <u>3,970,362</u>

**FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS**

**Governmental Funds**

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

**Table 3  
Fund Balances - Governmental Funds**

	<u>2014</u>	<u>2013</u>
General Fund:		
Nonspendable	\$ 54,506	\$ 86,798
Committed	208,208	252,279
Unassigned	<u>322,511</u>	<u>239,791</u>
Total General Fund	\$ <u>585,225</u>	\$ <u>578,868</u>
Other Governmental Funds:		
Restricted	\$ 98,022	\$ 80,950
Committed	<u>48,960</u>	<u>48,960</u>
Total Other Governmental Funds	\$ <u>146,982</u>	\$ <u>129,910</u>

The General Fund total fund balance increased by \$6,357 from the prior fiscal year. The Other Governmental Funds total fund balance increased by \$17,072 from the prior fiscal year.

**Proprietary Funds**

The Town's proprietary funds provide the same type of information found in the government-wide financial statements.

The Water Pollution Fund had a surplus for the year of \$39,675. Last year, the Water Pollution Fund had a surplus of \$77,833.

**Fiduciary Funds**

The Town's fiduciary fund, the Cemetery Funds, had a restricted net position of \$13,948, an increase of \$7 from the prior year's restricted net position of \$13,941.

**BUDGETARY HIGHLIGHTS**

During the year, the Town's voters approved the use of an additional \$50,000 of prior year fund balance.

The General Fund actual revenues were more than budgeted by \$106,691. This was mainly the result of an unbudgeted highway grant.

The General Fund actual expenditures were over the budget by \$360,505. General government (\$248,527), police (\$32,803) and highways (\$78,895) were all expended over budget. The highway department was over budget, but this was offset by an unbudgeted highway grant. The Water Supply Commission was also significantly over budget; however, the Town anticipates recovering these expenditures in FY15 as the project moves forward and financing is received.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of June 30, 2014, the net book value of government-wide capital assets recorded by the Town increased by \$251,045 over the prior year. The increase is the result of current year depreciation of \$302,965 and capital additions of \$554,010.

**Table 5  
Capital Assets (Net of Depreciation)**

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Land	\$ 145,000	\$ 145,000	\$ -	\$ -	\$ 145,000	\$ 145,000
Work in process, as restated	410,141	234,608	3,425	-	413,566	234,608
Buildings and improvements	287,845	287,845	-	-	287,845	287,845
Infrastructure	1,660,069	1,409,912	-	-	1,660,069	1,409,912
Machinery and equipment	143,593	127,913	71,549	71,549	215,142	199,462
Vehicles	1,566,147	1,500,298	-	-	1,566,147	1,500,298
Capital improvements	-	-	717,732	674,366	717,732	674,366
Main pump upgrades	-	-	76,205	76,205	76,205	76,205
Less: accumulated depreciation	(1,742,113)	(1,476,635)	(190,335)	(152,848)	(1,932,448)	(1,629,483)
Totals	\$ 2,470,682	\$ 2,228,941	\$ 678,576	\$ 669,272	\$ 3,149,258	\$ 2,898,213

**Debt Administration**

As of June 30, 2014, the Town had \$650,562 in a bond, notes payable, and a capital lease outstanding compared to \$547,751 at the end of the prior year, an increase of \$102,811, or 18.8%.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town of Berlin's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Town Treasurer, Town of Berlin, 108 Shed Road, Berlin, VT 05602-9049.

**TOWN OF BERLIN, VERMONT**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2014**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
<b>ASSETS:</b>			
Current assets -			
Cash and cash equivalents	\$ 729,460	\$ 681,228	\$ 1,410,688
Delinquent taxes receivable, net	210,538	-	210,538
Accounts receivable, net	-	282,685	282,685
Prepaid expenses	19,583	-	19,583
Due from (to) other activities	38,990	(38,990)	-
Inventory	<u>34,923</u>	<u>-</u>	<u>34,923</u>
Total current assets	<u>1,033,494</u>	<u>924,923</u>	<u>1,958,417</u>
Noncurrent assets -			
Capital assets	4,212,795	868,911	5,081,706
less - accumulated depreciation	<u>(1,742,113)</u>	<u>(190,335)</u>	<u>(1,932,448)</u>
Total noncurrent assets	<u>2,470,682</u>	<u>678,576</u>	<u>3,149,258</u>
Total assets	<u>3,504,176</u>	<u>1,603,499</u>	<u>5,107,675</u>
<b>LIABILITIES:</b>			
Current liabilities -			
Accounts payable	100,695	22,449	123,144
Accrued expenses	38,258	-	38,258
Customer overpayments	-	2,687	2,687
Current portion of capital lease	82,752	-	82,752
Current portion of long-term debt	<u>55,406</u>	<u>-</u>	<u>55,406</u>
Total current liabilities	<u>277,111</u>	<u>25,136</u>	<u>302,247</u>
Noncurrent liabilities -			
Compensated absences	29,024	-	29,024
Capital lease	14,017	-	14,017
Long-term debt	<u>498,387</u>	<u>-</u>	<u>498,387</u>
Total noncurrent liabilities	<u>541,428</u>	<u>-</u>	<u>541,428</u>
Total liabilities	<u>818,539</u>	<u>25,136</u>	<u>843,675</u>
<b>NET POSITION:</b>			
Net investment in capital assets	1,820,120	678,576	2,498,696
Restricted	355,190	-	355,190
Unrestricted	<u>510,327</u>	<u>899,787</u>	<u>1,410,114</u>
Total net position	<u>\$ 2,685,637</u>	<u>\$ 1,578,363</u>	<u>\$ 4,264,000</u>

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

**TOWN OF BERLIN, VERMONT  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014**

FUNCTIONS/PROGRAMS:	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Grants and Contributions	Charges for Services	Other	Governmental Activities	Business-type Activities	Totals
Governmental activities -							
General government	\$ 602,803	\$ 59,957	\$ 74,137	\$ 26,077	\$ (442,632)	\$ -	\$ (442,632)
Highway	931,109	287,751	-	1,200	(642,158)	-	(642,158)
Police	868,199	56,519	113,715	6,577	(691,388)	-	(691,388)
Appropriations	213,080	-	-	-	(213,080)	-	(213,080)
Interest on capital lease	4,273	-	-	-	(4,273)	-	(4,273)
Interest on long-term debt	7,419	-	-	-	(7,419)	-	(7,419)
Total governmental activities	<u>2,626,883</u>	<u>404,227</u>	<u>187,852</u>	<u>33,854</u>	<u>(2,000,950)</u>	<u>-</u>	<u>(2,000,950)</u>
Business-type activities -							
Water pollution	512,531	-	537,965	3,676	-	29,110	29,110
	<u>\$ 3,139,414</u>	<u>\$ 404,227</u>	<u>\$ 725,817</u>	<u>\$ 37,530</u>	<u>(2,000,950)</u>	<u>29,110</u>	<u>(1,971,840)</u>
GENERAL REVENUES - PROPERTY TAXES					2,157,438	-	2,157,438
- INTEREST INCOME					51,028	10,565	61,593
					<u>2,208,466</u>	<u>10,565</u>	<u>2,219,031</u>
CHANGE IN NET POSITION					207,516	39,675	247,191
NET POSITION, July 1, 2013, as restated					2,478,121	1,538,688	4,016,809
NET POSITION, June 30, 2014					<u>\$ 2,685,637</u>	<u>\$ 1,578,363</u>	<u>\$ 4,264,000</u>

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

**TOWN OF BERLIN, VERMONT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**  
(Page 1 of 2)

	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 649,750	\$ 79,710	\$ 729,460
Delinquent taxes receivable, net	210,538	-	210,538
Prepaid expenditures	19,583	-	19,583
Due from other funds	-	67,272	67,272
Inventory	<u>34,923</u>	<u>-</u>	<u>34,923</u>
Total assets	\$ <u>914,794</u>	\$ <u>146,982</u>	\$ <u>1,061,776</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 100,695	\$ -	\$ 100,695
Due to other funds	28,282	-	28,282
Accrued expenditures	<u>38,258</u>	<u>-</u>	<u>38,258</u>
Total liabilities	<u>167,235</u>	<u>-</u>	<u>167,235</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Deferred property taxes	<u>162,334</u>	<u>-</u>	<u>162,334</u>
<b>FUND BALANCES:</b>			
Nonspendable	54,506	-	54,506
Restricted	-	98,022	98,022
Committed	208,208	48,960	257,168
Unassigned	<u>322,511</u>	<u>-</u>	<u>322,511</u>
Total fund balances	<u>585,225</u>	<u>146,982</u>	<u>732,207</u>
Total liabilities, deferred inflows of resources and fund equity	\$ <u>914,794</u>	\$ <u>146,982</u>	\$ <u>1,061,776</u>

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

**TOWN OF BERLIN, VERMONT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**  
(Page 2 of 2)

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

Amount reported on Balance Sheet - Governmental Funds - total fund balances	\$	732,207
Amounts reported for governmental activities in the Government-wide Statement of Net Position are different because -		
Capital assets used in governmental funds are not financial resources and are therefore not reported in the funds.		
Capital assets		4,212,795
Accumulated depreciation		(1,742,113)
Liabilities not due and payable are not reported in governmental funds.		
Long-term debt		(553,793)
Capital lease		(96,769)
Compensated absences		(29,024)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.		
		<u>162,334</u>
Net position of governmental activities - Government-wide Statement of Net Position	\$	<u>2,685,637</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 1 of 2)

	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>REVENUES:</b>			
Property taxes	\$ 2,119,438	\$ -	\$ 2,119,438
Fees, licenses, permits	74,137	-	74,137
Interest and penalties	50,988	40	51,028
Intergovernmental - State	404,227	-	404,227
Police - charges for services	113,715	-	113,715
Other	<u>16,545</u>	<u>17,309</u>	<u>33,854</u>
Total revenues	<u>2,779,050</u>	<u>17,349</u>	<u>2,796,399</u>
<b>EXPENDITURES:</b>			
Current -			
General government	593,440	277	593,717
Highways/bridges	733,730	-	733,730
Police	816,343	-	816,343
Special appropriations	213,080	-	213,080
Capital outlay	507,219	-	507,219
Capital lease -			
Principal	80,478	-	80,478
Interest	4,273	-	4,273
Debt service -			
Principal	76,882	-	76,882
Interest	<u>7,419</u>	<u>-</u>	<u>7,419</u>
Total expenditures	<u>3,032,864</u>	<u>277</u>	<u>3,033,141</u>
EXCESS OF REVENUES OR (EXPENDITURES)	(253,814)	17,072	(236,742)
<b>OTHER FINANCING SOURCES (USES):</b>			
Loan proceeds	<u>260,171</u>	<u>-</u>	<u>260,171</u>
NET CHANGE IN FUND BALANCES	6,357	17,072	23,429
FUND BALANCES, July 1, 2013	<u>578,868</u>	<u>129,910</u>	<u>708,778</u>
FUND BALANCES, June 30, 2014	\$ <u>585,225</u>	\$ <u>146,982</u>	\$ <u>732,207</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
(Page 2 of 2)

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

Net change in fund balance - total governmental funds	\$ 23,429
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Additions to capital assets	507,219
Depreciation	(265,478)
Property tax revenue in governmental funds includes deferred revenue of the prior year but excludes deferred revenue of the current year as taxes uncollected within 60 days are unavailable at year end.	
Prior year	(124,334)
Current year	162,334
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
Proceeds from long-term debt	(260,171)
Debt service - principal paid on capital lease	80,478
Debt service - principal paid on long-term debt	76,882
Changes in accrued compensated absences accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Decrease in compensated absences	<u>7,157</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>207,516</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 1 of 8)

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes -			
Property taxes	\$ 2,027,802	\$ 2,004,853	\$ (22,949)
PILOT	175,301	114,585	(60,716)
Total taxes	<u>2,203,103</u>	<u>2,119,438</u>	<u>(83,665)</u>
State of Vermont -			
Current use	40,000	40,710	710
Highways - Summer	55,500	56,375	875
Highways - Winter	55,500	56,375	875
Highway grant	-	175,000	175,000
State hospital	25,000	-	(25,000)
Appraisal assistance	-	14,305	14,305
Railroad levy	2,000	2,442	442
Municipal planning	-	2,500	2,500
Police - Highway fines	16,000	14,519	(1,481)
Public Safety grants	-	42,001	42,001
Total State of Vermont	<u>194,000</u>	<u>404,227</u>	<u>210,227</u>
Fees, Licenses, Permits -			
Animal licenses	1,800	2,866	1,066
Mobile home parks	800	870	70
Beverage and entertainment licenses	1,000	1,505	505
Copier fees	7,500	7,823	323
Zoning fees	7,500	20,685	13,185
Town Clerk fees	40,000	36,997	(3,003)
Records restoration	2,500	2,316	(184)
Excess weight permits	1,000	750	(250)
Peddlers' permits	150	150	-
Marriage licenses	-	175	175
Land posting permits	100	-	(100)
Other miscellaneous	1,000	1,575	575
Total fees, licenses, permits	<u>63,350</u>	<u>75,712</u>	<u>12,362</u>
Police Revenue -			
Contract wages	110,656	113,715	3,059
Berlin Community Fund	-	2,264	2,264
Other miscellaneous	2,500	4,314	1,814
Total police revenue	<u>113,156</u>	<u>120,293</u>	<u>7,137</u>
Interest and Penalties -			
Interest - Checking/savings	8,000	2,158	(5,842)
Interest - Delinquent taxes	16,000	22,467	6,467

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 2 of 8)

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES (CONTINUED):</b>			
Interest and Penalties (continued) -			
Penalties - Delinquent taxes	20,000	26,363	6,363
Total interest and penalties	<u>44,000</u>	<u>50,988</u>	<u>6,988</u>
Other Revenues -			
Water pollution control	4,500	4,500	-
Berlin Historical Society	250	250	-
Anticipated fund balance	50,000	-	(50,000)
Sale of assets	-	2,425	2,425
Other miscellaneous	-	1,217	1,217
Total other revenues	<u>54,750</u>	<u>8,392</u>	<u>(46,358)</u>
Total revenues	<u>2,672,359</u>	<u>2,779,050</u>	<u>106,691</u>
<b>EXPENDITURES:</b>			
General Government -			
Administration:			
Town Clerk	41,185	42,852	(1,667)
Town Treasurer	34,944	46,204	(11,260)
Selectboard	3,750	3,750	-
Assistant Town Administrator	29,672	31,552	(1,880)
Town Administrator	69,566	72,432	(2,866)
Board of Civil Authority	500	-	500
Support staff	10,000	8,863	1,137
Office supplies	9,000	4,802	4,198
Training	250	5,666	(5,416)
Computers and equipment	800	3,239	(2,439)
Copier	1,800	1,364	436
Records restoration	2,500	-	2,500
Postage	6,500	5,422	1,078
Postage meter rental	1,250	863	387
Telephone	6,000	5,993	7
Software and support	500	1,483	(983)
Clerk - Advertising	500	1,895	(1,395)
Total administration	<u>218,717</u>	<u>236,380</u>	<u>(17,663)</u>
Listers:			
Contract - Assessor	16,000	13,307	2,693
Legal fees	-	578	(578)
Licenses	250	-	250
Training	250	-	250
Tax maps	500	-	500
Mileage	-	20	(20)

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 3 of 8)

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES (CONTINUED):</b>			
General Government (continued) -			
Listers (continued):			
Computer	-	195	(195)
Supplies/software/support	800	1,315	(515)
Total listers	<u>17,800</u>	<u>15,415</u>	<u>2,385</u>
Meetings and Elections:			
Town meetings and elections	4,200	2,497	1,703
Town Reports	1,500	1,428	72
Legal notices/advertising	750	367	383
Total meetings and elections	<u>6,450</u>	<u>4,292</u>	<u>2,158</u>
Insurance:			
Workers' compensation	962	743	219
General liability	16,604	5,964	10,640
Health insurance	6,338	10,765	(4,427)
Health insurance buybacks	9,000	6,000	3,000
Deductible	1,000	868	132
Pension	9,312	11,064	(1,752)
Life insurance	1,099	660	439
Disability	1,184	554	630
Social Security	15,274	16,468	(1,194)
Unemployment	520	433	87
Total insurance	<u>61,293</u>	<u>53,519</u>	<u>7,774</u>
Zoning:			
Supplies/mileage/training	250	427	(177)
Legal fees	2,000	961	1,039
Total zoning	<u>2,250</u>	<u>1,388</u>	<u>862</u>
Development Review Board:			
Secretary	4,000	2,805	1,195
Legal fees	300	-	300
Advertising	900	1,105	(205)
Total Development Review Board	<u>5,200</u>	<u>3,910</u>	<u>1,290</u>
Planning:			
Advertising and web page	850	62	788
Supplies/mileage/training	250	-	250
Total planning	<u>1,100</u>	<u>62</u>	<u>1,038</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 4 of 8)

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>EXPENDITURES (CONTINUED):</b>			
General Government (continued) -			
Town Cemeteries	9,000	6,390	2,610
Recreation Board	3,500	3,859	(359)
Conservation Board	550	-	550
Economic Development Board	1,000	500	500
Water Supply Commission	10,000	175,533	(165,533)
Green Up Day	500	196	304
Emergency Management Commission	1,000	2,076	(1,076)
Taxes and Assessments:			
Washington County assessment	34,695	34,695	-
Animal Control Officer	2,000	6,075	(4,075)
Central Vermont Solid Waste Management District	2,887	2,886	1
Vermont League of Cities and Towns	3,720	3,720	-
Central Vermont Humane Society	2,000	2,000	-
Ambulance service	66,826	69,514	(2,688)
Central Vermont Regional Planning Commission	3,032	3,031	1
Total taxes and assessments	<u>115,160</u>	<u>121,921</u>	<u>(6,761)</u>
Town Office:			
Janitorial services	5,980	7,418	(1,438)
Supplies	4,500	2,266	2,234
Training	300	500	(200)
Copier	1,668	1,848	(180)
Advertising	1,000	1,675	(675)
Newsletter	250	-	250
Software and support	3,000	7,311	(4,311)
Web page	600	200	400
Maintenance	6,500	9,977	(3,477)
Vehicle	1,000	-	1,000
Heat and utilities	9,500	6,672	2,828
Internet	550	1,070	(520)

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 5 of 8)

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES (CONTINUED):			
General Government (continued) -			
Town Office (continued):			
Equipment contracts	1,500	1,661	(161)
Total Town office	<u>36,348</u>	<u>40,598</u>	<u>(4,250)</u>
General expenditures:			
Legal fees	13,000	14,934	(1,934)
CPA audit and accounting	9,000	10,600	(1,600)
Payroll services	1,880	2,146	(266)
Tax refunds/abatements	2,500	16,720	(14,220)
Emergency generator	1,200	-	1,200
Miscellaneous	3,000	58,536	(55,536)
Total general expenditures	<u>30,580</u>	<u>102,936</u>	<u>(72,356)</u>
Total general government	<u>520,448</u>	<u>768,975</u>	<u>(248,527)</u>
Police -			
Wages	373,569	367,333	6,236
Wages - Part time	26,000	35,225	(9,225)
Wages - Clerical	31,301	32,549	(1,248)
Wages - CVMC	87,360	80,034	7,326
Wages - Overtime	15,000	12,741	2,259
Wages - On call	3,700	4,329	(629)
Wages - Grants	-	15,181	(15,181)
Workers' compensation	20,569	16,424	4,145
Health insurance	86,755	83,169	3,586
Social Security	40,692	41,068	(376)
Unemployment	1,914	1,583	331
Disability insurance	2,395	1,214	1,181
Life insurance	2,390	3,838	(1,448)
Health insurance buyback	4,500	4,688	(188)
Deductible	14,600	6,922	7,678
Employee benefits	-	95	(95)
Pension	25,891	24,937	954
Vehicle and liability insurance	31,981	13,036	18,945
Supplies	5,000	1,780	3,220
Uniforms	4,900	5,418	(518)
Guns and ammo	750	755	(5)
Copier lease	1,500	989	511
VIBRS	6,500	6,399	101
Media/data	4,100	1,798	2,302

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 6 of 8)

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES (CONTINUED):</b>			
Police (continued) -			
Advertising	200	-	200
Training	1,500	1,219	281
Telephone	2,000	4,245	(2,245)
Legal	3,000	1,020	1,980
Equipment maintenance	10,000	11,095	(1,095)
Vehicle fuel	19,500	27,881	(8,381)
Lodging prisoners	1,500	600	900
Grant expenditures	-	21,630	(21,630)
Equipment	34,000	65,849	(31,849)
Miscellaneous expenditures	2,000	2,826	(826)
Total police	<u>865,067</u>	<u>897,870</u>	<u>(32,803)</u>
Highways -			
Summer roads:			
Wages	84,320	96,790	(12,470)
Chloride	26,000	18,180	7,820
Culverts/materials	6,000	8,840	(2,840)
Roadside mowing	5,000	4,800	200
Fuel	23,200	16,806	6,394
Equipment maintenance	27,500	16,217	11,283
Total summer roads	<u>172,020</u>	<u>161,633</u>	<u>10,387</u>
Winter roads:			
Wages	104,720	106,931	(2,211)
Sand	59,431	66,150	(6,719)
Salt	60,000	58,778	1,222
Fuel	35,000	46,986	(11,986)
Equipment maintenance	35,000	33,544	1,456
Total winter roads	<u>294,151</u>	<u>312,389</u>	<u>(18,238)</u>
General:			
Resurfacing - Asphalt	100,000	259,445	(159,445)
Resurfacing - Gravel	117,700	111,600	6,100
Road signs, guardrails and fencing	2,500	2,420	80
Guardrails	4,000	2,860	1,140
Bridge maintenance	15,000	-	15,000
Total general	<u>239,200</u>	<u>376,325</u>	<u>(137,125)</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 7 of 8)

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b>EXPENDITURES (CONTINUED):</b>			
Highways (continued) -			
Other:			
Street lights	12,000	10,275	1,725
Traffic lights	2,100	1,418	682
Town garage	23,000	25,478	(2,478)
Supplies	2,150	3,949	(1,799)
Pension	9,452	9,359	93
Advertising	500	498	2
Unit uniforms	6,200	7,412	(1,212)
Health insurance	34,223	33,069	1,154
Social Security	14,376	15,498	(1,122)
Life insurance	1,073	1,283	(210)
Disability insurance	1,093	555	538
Unemployment	521	333	188
Workers' compensation	13,097	7,928	5,169
General insurance	15,100	6,010	9,090
Deductible	6,000	6,699	(699)
Permit - Stormwater	286	-	286
Training	1,000	60	940
Telephone	1,100	1,631	(531)
Miscellaneous	350	720	(370)
Total other	<u>143,621</u>	<u>132,175</u>	<u>11,446</u>
Special projects -			
Capital budget	6,000	1,365	4,635
Highway equipment	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total special projects	<u>56,000</u>	<u>1,365</u>	<u>54,635</u>
Total highways	<u>904,992</u>	<u>983,887</u>	<u>(78,895)</u>
Debt Service -			
Bond - Principal	10,000	10,000	-
Bond - Interest	5,404	5,332	72
Equipment refinance - Principal	66,810	66,882	(72)
Equipment refinance - Interest	2,159	2,087	72
Capital lease - Principal	80,478	80,478	-
Capital lease - Interest	<u>3,921</u>	<u>4,273</u>	<u>(352)</u>
Total debt service	<u>168,772</u>	<u>169,052</u>	<u>(280)</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF REVENUES AND EXPENDITURES -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(Page 8 of 8)

	Original and Final <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b>EXPENDITURES (CONTINUED):</b>			
Special Appropriations -			
Battered Women's Services and Shelter	975	975	-
Berlin Volunteer Fire Department	190,985	190,985	-
Central Vermont Adult Basic Education	1,200	1,200	-
Central Vermont Community Action	500	500	-
Central Vermont Council on Aging	2,000	2,000	-
Family Center of Washington County	800	800	-
Good Samaritan Haven	800	800	-
Green Mountain Transit Agency	10,920	10,920	-
Green Up Vermont	150	150	-
Montpelier Senior Center	1,750	1,750	-
People's Health & Wellness Clinic	500	500	-
Retired and Senior Volunteer Program	200	200	-
Sexual Assault Crisis Team VT	300	300	-
Vermont Association for the Blind and Visually Impaired	500	500	-
Vermont Center for Independent Living	1,000	1,000	-
Washington County Youth Services Bureau	500	500	-
Total special appropriations	<u>213,080</u>	<u>213,080</u>	<u>-</u>
Total expenditures	<u>2,672,359</u>	<u>3,032,864</u>	<u>(360,505)</u>
EXCESS OF REVENUES OR (EXPENDITURES)	-	(253,814)	(253,814)
<b>OTHER FINANCING SOURCES (USES):</b>			
Loan proceeds	<u>-</u>	<u>260,171</u>	<u>260,171</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>6,357</u>	\$ <u>6,357</u>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF NET POSITION - PROPRIETARY FUND**  
**JUNE 30, 2014**

	<u>Water Pollution Fund</u>
<b>ASSETS:</b>	
Current assets -	
Cash and cash equivalents	\$ 681,228
Accounts receivable, net of allowance	<u>282,685</u>
Total current assets	<u>963,913</u>
Noncurrent assets -	
Capital assets	868,911
less - accumulated depreciation	<u>(190,335)</u>
Total noncurrent assets	<u>678,576</u>
Total assets	<u>1,642,489</u>
<b>LIABILITIES:</b>	
Current liabilities -	
Accounts payable	22,449
Customer overpayments	2,687
Due to other funds	<u>38,990</u>
Total current liabilities	<u>64,126</u>
<b>NET POSITION:</b>	
Net investment in capital assets	678,576
Unrestricted	<u>899,787</u>
Total net position	<u>\$ 1,578,363</u>

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

**TOWN OF BERLIN, VERMONT  
STATEMENT OF REVENUES, EXPENSES AND CHANGE  
IN NET POSITION - PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2014**

		Water Pollution <u>Fund</u>
<b>OPERATING REVENUES:</b>		
User charges/fees	\$	537,965
Interest and penalties		<u>3,676</u>
Total operating revenues		<u>541,641</u>
<b>OPERATING EXPENSES:</b>		
Professional services		4,330
Maintenance, operations and services		442,657
Administrative expenses		28,057
Depreciation		<u>37,487</u>
Total operating expenses		<u>512,531</u>
Operating income		29,110
<b>NONOPERATING REVENUES:</b>		
Investment income		<u>10,565</u>
<b>CHANGE IN NET POSITION</b>		<b>39,675</b>
<b>NET POSITION, July 1, 2013</b>		<b><u>1,538,688</u></b>
<b>NET POSITION, June 30, 2014</b>	<b>\$</b>	<b><u>1,578,363</u></b>

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

**TOWN OF BERLIN, VERMONT  
STATEMENT OF CASH FLOWS - PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Water Pollution Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from customers	\$ 540,184
Cash payments for goods and services	<u>(438,362)</u>
Net cash provided (used) by operating activities	<u>101,822</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest received	10,565
Cash paid for capital assets	<u>(46,791)</u>
Net cash provided (used) by investing activities	<u>(36,226)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>65,596</b>
<b>CASH AND CASH EQUIVALENTS, July 1, 2013</b>	<b><u>615,632</u></b>
<b>CASH AND CASH EQUIVALENTS, June 30, 2014</b>	<b>\$ <u>681,228</u></b>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>	
Operating income	\$ 29,110
Adjustments to reconcile operating income to net cash provided (used) by operating activities -	
Depreciation	37,487
Change in the following assets/liabilities:	
Accounts receivable	(270,913)
Accounts payable	13,634
Unbilled revenue	269,456
Customer overpayments	2,379
Due to other funds	<u>20,669</u>
Net cash provided (used) by operating activities	<b>\$ <u>101,822</u></b>

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

**TOWN OF BERLIN, VERMONT**  
**STATEMENT OF NET POSITION - FIDUCIARY FUND**  
**JUNE 30, 2014**

	<u>Cemetery Funds</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ <u>13,948</u>
<b>LIABILITIES</b>	<u>-</u>
<b>NET POSITION:</b>	
Restricted	\$ <u>13,948</u>

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

**TOWN OF BERLIN, VERMONT  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUND  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Cemetery Funds</u>
ADDITIONS:	
Interest	\$ 7
DEDUCTIONS	<u>-</u>
CHANGE IN NET POSITION	7
NET POSITION, July 1, 2013	<u>13,941</u>
NET POSITION, June 30, 2014	\$ <u>13,948</u>

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

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**1. Summary of significant accounting policies:**

The Town of Berlin, Vermont (the Town) is a unit of local government organized under the statutes of the State of Vermont and is governed by a five-member Selectboard. The Town provides various services as authorized and funded by state government or Town voters.

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

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

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

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

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

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

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**1. Summary of significant accounting policies (continued):**

C. Basis of presentation (continued) -

The Town reports the following major governmental fund:

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

The Town reports the following major proprietary fund:

Water Pollution Fund - This Fund is used to account for the activities of the Town's Water Pollution system.

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

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

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

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

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

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

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**1. Summary of significant accounting policies (continued):**

- F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1<sup>st</sup>. Listers establish a grand list of all property and the Selectboard sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2014 were payable in four installments due August 20, 2013, November 15, 2013, February 15, 2014 and May 15, 2014.
- G. Use of estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- H. Risk management - The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The Town manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- I. Cash and cash equivalents - The Town considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash equivalents.
- J. Inventory - Inventory in the General Fund consists of expendable supplies held for consumption by the highway department and is valued at cost, using the first-in/first-out method. Inventory is recorded as an expenditure when consumed rather than when purchased.
- K. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.
- L. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The Town does not retroactively report infrastructure assets. The Town began capitalizing newly acquired or constructed general infrastructure assets as of July 1, 2003. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized.

**TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**1. Summary of significant accounting policies (continued):**

L. Capital assets (continued) - Capital assets are depreciated using the straight-line method over the useful lives shown below:

Buildings and improvements	30	years
Infrastructure	30	years
Machinery and equipment	5 - 10	years
Vehicles	4 - 10	years

M. Compensated absences - It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits based upon their length of employment. Union employees may accumulate up to 80 hours of vacation and 200 hours of sick leave. Non-union employees may accumulate up to 220 hours of vacation and 160 hours of sick leave. Upon separation from the Town, employees shall only be entitled to compensation for accrued vacation time. Sick leave is only paid upon illness during employment. Accrued vacation time is reported in the government-wide financial statements. Governmental funds report compensated absences as an expenditure when the benefit is paid.

N. Long-term obligations - In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary funds statement of net position. In the fund financial statements, governmental fund types recognize the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the Town's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the Town for specific purposes as authorized by the Selectboard.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The Town's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Selectboard specifies otherwise.

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**1. Summary of significant accounting policies (continued):**

P. New accounting standard - The Town has implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

In addition to assets and liabilities, deferred outflows of resources (previously reported as assets) and deferred inflows of resources (previously reported as liabilities), if applicable, will be reported as separate sections in the statement of net position and the governmental funds balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period. The Town does not currently report any deferred outflows of resources. The Town reports deferred property taxes as a deferred inflow of resources.

**2. Deposits:**

Custodial credit risk - deposits - Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. As of June 30, 2014, the Town's depository accounts were fully insured or collateralized.

**3. Capital assets:**

Capital asset activity for the year ended June 30, 2014 was as follows:

	Balance			Balance
	July 1, 2013	Increase	Decrease	June 30, 2014
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 145,000	\$ -	\$ -	\$ 145,000
Work in process - Water Supply Project	234,608	175,533	-	410,141
Total capital assets, not depreciated	<u>379,608</u>	<u>175,533</u>	<u>-</u>	<u>555,141</u>
Capital assets, depreciated:				
Buildings and improvements	287,845	-	-	287,845
Infrastructure	1,409,912	250,157	-	1,660,069
Machinery and equipment	127,913	15,680	-	143,593
Vehicles	1,500,298	65,849	-	1,566,147
Total capital assets, depreciated	<u>3,325,968</u>	<u>331,686</u>	<u>-</u>	<u>3,657,654</u>

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**3. Capital assets (continued):**

	Balance July 1, 2013	Increase	Decrease	Balance June 30, 2014
Less accumulated depreciation for:				
Buildings and improvements	79,164	9,595	-	88,759
Infrastructure	417,948	69,367	-	487,315
Machinery and equipment	114,107	12,332	-	126,439
Vehicles	<u>865,416</u>	<u>174,184</u>	<u>-</u>	<u>1,039,600</u>
Total accumulated depreciation	<u>1,476,635</u>	<u>265,478</u>	<u>-</u>	<u>1,742,113</u>
Total capital assets, depreciated, net	<u>1,849,333</u>	<u>66,208</u>	<u>-</u>	<u>1,915,541</u>
Total capital assets, net, governmental activities	<u>2,228,941</u>	<u>241,741</u>	<u>-</u>	<u>2,470,682</u>
Business-type activities -				
Capital assets, not depreciated:				
Work in process	-	3,425	-	3,425
Capital assets, depreciated:				
Capital improvements	674,366	43,366	-	717,732
Main pump upgrades	76,205	-	-	76,205
Equipment	<u>71,549</u>	<u>-</u>	<u>-</u>	<u>71,549</u>
Total capital assets, depreciated	<u>822,120</u>	<u>43,366</u>	<u>-</u>	<u>865,486</u>
Less accumulated depreciation for:				
Capital improvements	103,568	24,137	-	127,705
Main pump upgrades	2,540	2,540	-	5,080
Equipment	<u>46,740</u>	<u>10,810</u>	<u>-</u>	<u>57,550</u>
Total accumulated depreciation	<u>152,848</u>	<u>37,487</u>	<u>-</u>	<u>190,335</u>
Total capital assets, depreciated, net, business-type activities	<u>669,272</u>	<u>9,304</u>	<u>-</u>	<u>678,576</u>
Total capital assets, net	<u>\$ 2,898,213</u>	<u>\$ 251,045</u>	<u>\$ -</u>	<u>\$ 3,149,258</u>

Depreciation expense of \$265,478 in the governmental activities was allocated to expenses of the general government (\$16,243), highway (\$197,379) and police (\$51,856) programs based on capital assets assigned to those functions.

Depreciation expense of \$37,487 in the business-type activities was fully allocated to the water pollution function.

**TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**4. Interfund receivable and payable balances:**

Interfund receivable and payable balances, due to the pooling of cash for cash receipts and disbursements, as of June 30, 2014 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ -	\$ 28,282
Other Governmental Funds	<u>67,549</u>	<u>277</u>
	67,549	28,559
Proprietary fund -		
Water Pollution Fund	<u>-</u>	<u>38,990</u>
	<u>\$ 67,549</u>	<u>\$ 67,549</u>

**5. Debt:**

Long-term - Outstanding long-term debt as of June 30, 2014 is as follows:

Governmental activities -

Bond payable to Vermont Municipal Bond Bank for the Town's office building. Principal and interest due in annual payments ranging from \$5,000 to \$10,000, at a variable interest rate, currently at 4.205%, due through December 2025.	\$ 115,000
Note payable to Community National Bank for the refinancing of previous purchases of a grader and two dump trucks. Principal and interest due in monthly payments of \$5,747, interest at 2.60%, due through February 2015.	45,406
Note payable to State of Vermont for preliminary engineering of water supply project. Annual payments of \$78,677 due from August 2015 through August 2019, interest at 0%.	<u>393,387</u>
Total governmental activities	<u>\$ 553,793</u>

**TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

**5. Debt (continued):**

Long-term debt activity for the year ended June 30, 2014, was as follows:

	Balance July 1, <u>2013</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2014</u>	Due Within <u>One Year</u>
Governmental activities - VMBB - office building	\$ 125,000	\$ -	\$ 10,000	\$ 115,000	\$ 10,000
Community National Bank: Equipment refinance	112,288	-	66,882	45,406	45,406
State of Vermont: Water supply	<u>133,216</u>	<u>260,171</u>	<u>-</u>	<u>393,387</u>	<u>-</u>
Total governmental activities	\$ <u>370,504</u>	\$ <u>260,171</u>	\$ <u>76,882</u>	\$ <u>553,793</u>	\$ <u>55,406</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 55,406	\$ 5,488
2016	88,677	4,490
2017	88,678	4,060
2018	88,678	3,624
2019	88,677	3,183
2020-2024	128,677	9,160
2025-2026	<u>15,000</u>	<u>577</u>
	\$ <u>553,793</u>	\$ <u>30,582</u>

**6. Capital lease:**

The Town has entered into a lease agreement as lessee for financing the acquisition of vehicles for the highway and police departments. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, the cost and depreciation of these assets are included with other capital assets of the Town. The cost of the assets acquired by capital leases is the present value of the future lease payments. The future minimum lease obligation and the net present value of the minimum lease payments as of June 30, 2014 are as follows:

Year ending June 30,	
2015	\$ 84,399
2016	<u>14,066</u>
Total minimum lease payments	98,465
Less: amount representing interest	<u>(1,696)</u>
Present value of minimum lease payments	\$ <u>96,769</u>

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**7. Fund balances:**

As of June 30, 2014, the nonspendable fund balance of the General Fund consists of the following:

Inventory	\$ 34,923
Prepaid expenditures	<u>19,583</u>
	<u>\$ 54,506</u>

As of June 30, 2014, the committed fund balance of the General Fund consists of the following:

	Balance July 1, 2013	Additions	Expenditures	Balance June 30, 2014
Reappraisal	\$ 132,634	\$ -	\$ -	\$ 132,634
Record restoration	6,668	-	-	6,668
Lister training	523	-	-	523
Town center task force	3,000	-	-	3,000
Economic Development Council	1,723	-	-	1,723
Cemetery	2,758	-	-	2,758
Highway equipment	27	2,000	-	2,027
Bridge maintenance	34,799	-	-	34,799
Building maintenance	2,026	-	-	2,026
Building renovation	5,968	-	-	5,968
Police Department Community Fund	5,419	-	-	5,419
Police	1,800	4,698	-	6,498
Fire Warden	900	-	-	900
Water supply	2,165	-	-	2,165
Planning	1,100	-	-	1,100
Emergency management	769	-	769	-
Budgeted use of fund balance, FY14	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total committed fund balance	<u>\$ 252,279</u>	<u>\$ 6,698</u>	<u>\$ 50,769</u>	<u>\$ 208,208</u>

**8. Restatements:**

The Town has restated beginning net position of the governmental activities on the government-wide financial statements from \$2,431,674 to \$2,478,121, an increase of \$46,447 to record additional work in process additions inadvertently excluded in prior years.

**9. Budgeted deficit:**

The voters approved a budget for FY14 with a deficit of \$50,000 to utilize a portion of the prior year surplus fund balance. This budgeted deficit is shown as anticipated fund balance revenue in the budget column of the Statement of Revenues and Expenditures - Budget and Actual - General Fund.

**TOWN OF BERLIN, VERMONT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**10. Pension plans:**

Vermont Municipal Employees' Retirement System -

Plan description: The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The state statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6901 or by calling (802) 828-2305.

Funding policy: Defined Benefit Plan members are required to contribute 2.5% (Group A), 4.625% (Group B), 9.50% (Group C) or 11.125% (Group D) of their annual covered salary, and the Town is required to contribute 4% (Group A), 5.125% (Group B), 6.75% (Group C) or 9.625% (Group D) of the employees' compensation. Defined Contribution Plan members are required to contribute 5% of their annual covered salary and the Town is required to contribute an equal dollar amount. The contribution requirements of plan members and the Town are established and may be amended by the Board of Trustees. The Town's contributions to VMERS for the years ended June 30, 2014, 2013 and 2012 were \$40,290, \$29,444 and \$31,314 for the Defined Benefit Plan and \$10,199, \$10,882 and \$10,793 for the Defined Contribution Plan, respectively. The amounts contributed were equal to the required contributions for each year.

The July 1, 2013 actuarial valuation of VMERS reports asset actuarial value of \$446,235,922 and actuarial accrued liability of \$528,426,358, leaving an unfunded accrued liability of \$82,190,436.

**11. Commitments:**

The Town has committed to purchase a highway truck for a total purchase price of \$123,345. This purchase was approved by the Selectboard in May 2014.

**TOWN OF BERLIN, VERMONT**  
**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

	Recreation and Parks Fund	Conservation Fund	Montpelier Filtration Fund	Bike Path Fund	Bridge Fund	Road Project Fund	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ 13,925	\$ 10,536	\$ -	\$ 55,249	\$ -	\$ -	\$ 79,710
Due from other funds	<u>-</u>	<u>17,309</u>	<u>1,280</u>	<u>-</u>	<u>19,398</u>	<u>29,562</u>	<u>67,549</u>
Total assets	<u>\$ 13,925</u>	<u>\$ 27,845</u>	<u>\$ 1,280</u>	<u>\$ 55,249</u>	<u>\$ 19,398</u>	<u>\$ 29,562</u>	<u>\$ 147,259</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Due to other funds	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277
<b>FUND EQUITY:</b>							
Fund balances -							
Restricted	13,648	27,845	1,280	55,249	-	-	98,022
Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,398</u>	<u>29,562</u>	<u>48,960</u>
Total fund balances	<u>13,648</u>	<u>27,845</u>	<u>1,280</u>	<u>55,249</u>	<u>19,398</u>	<u>29,562</u>	<u>146,982</u>
Total liabilities and fund equity	<u>\$ 13,925</u>	<u>\$ 27,845</u>	<u>\$ 1,280</u>	<u>\$ 55,249</u>	<u>\$ 19,398</u>	<u>\$ 29,562</u>	<u>\$ 147,259</u>

**TOWN OF BERLIN, VERMONT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014**

	Recreation and Parks Fund	Conservation Fund	Montpelier Filtration Fund	Bike Path Fund	Bridge Fund	Road Project Fund	Total
<b>REVENUES:</b>							
Interest and penalties	\$ 7	\$ 5	\$ -	\$ 28	\$ -	\$ -	\$ 40
Other	<u>-</u>	<u>17,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,309</u>
Total revenues	<u>7</u>	<u>17,314</u>	<u>-</u>	<u>28</u>	<u>-</u>	<u>-</u>	<u>17,349</u>
<b>EXPENDITURES</b>							
General government	<u>277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277</u>
<b>EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCES</b>	(270)	17,314	-	28	-	-	17,072
<b>FUND BALANCES, July 1, 2013</b>	<u>13,918</u>	<u>10,531</u>	<u>1,280</u>	<u>55,221</u>	<u>19,398</u>	<u>29,562</u>	<u>129,910</u>
<b>FUND BALANCES, June 30, 2014</b>	<u>\$ 13,648</u>	<u>\$ 27,845</u>	<u>\$ 1,280</u>	<u>\$ 55,249</u>	<u>\$ 19,398</u>	<u>\$ 29,562</u>	<u>\$ 146,982</u>

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

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

The Selectboard  
Town of Berlin, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berlin, Vermont (the Town) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated January 20, 2015.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as items 2014-001 through 2014-004 to be material weaknesses.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of

financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Town's Response to Findings**

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

**Purpose of this Report**

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



Montpelier, Vermont  
January 20, 2015

**TOWN OF BERLIN, VERMONT  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2014**

**2014-001 Segregation of duties:**

During the audit it was noted that there is limited segregation of duties in the processing of cash receipts and disbursements. The Town Treasurer deposits receipts at the bank, has sole access to the general ledger, signs checks and reconciles the bank statements. Segregation of duties between accounting and treasury functions is a material control and can prevent fraud.

We recommend the Town resume these oversight controls, as well as consider additional ways to mitigate the risks caused by limited segregation of duties in a small government structure.

Management's response - The Town has taken steps to address the issue of segregation of duties, and understands that with the limited number of staff members it needs to find creative ways to accomplish this:

- a) The Town Administrator will reconcile the checking account for the General Fund on a monthly basis with the reconciliation report reviewed with the Selectboard each month for Board approval.
- b) All adjusting entries entered in the general journal will be approved by the Town Administrator on a monthly basis and reported to the Selectboard monthly.
- c) The Town Clerk opens the Town's mail and all checks for the General Fund are recorded in a log that is kept in the Clerk's office. A copy of the daily log and the checks are submitted to the Treasurer. The Treasurer will deposit and post all checks that are for the Town's General Fund. Checks that belong to the Sewer Commission are given to the Sewer Commission Clerk and they are posted. The deposit is given to the Treasurer for deposit.
- d) The Town Administrator reviews all time cards for employee payroll and the electronic payroll request. The Town Administrator will be the back-up to prepare the payroll in the absence of the Treasurer.
- e) All expenditures are approved by the Selectboard prior to release of checks. Checks greater than the amount of \$5,000 will be signed by both the Treasurer and the Town Clerk who is the second signer on the account.

**2014-002 Balance sheet account reconciliations:**

The balance sheet accounts are used to record and report the value of assets, liabilities, deferred inflows of resources, and equity (net position or fund balance) for each fund and for the government-wide summary of the Town. Each balance sheet account should be reconciled regularly to ensure reports of the Town's financial position and activity are complete and accurate. Each balance sheet account should have appropriate supporting documentation. The reconciliation process was not completed prior to the 2014 audit for many balance sheet accounts such as accounts receivable, prepaid expenditures, inventory, various clearing accounts, deferred property taxes and tax credits payable.

We recommend that active balance sheet accounts such as cash, accounts receivable and accounts payable be reconciled on a monthly basis and that other balance sheet accounts be reconciled promptly at year end.

Management's response - Balance sheet accounts will be reconciled on a monthly basis with proper backup supporting documents. The accounts will be reviewed by the Town Administrator.

**TOWN OF BERLIN, VERMONT  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2014**

**2014-003 Capital assets, capital leases and long-term debt:**

The accounting for capital assets, capital leases and long-term debt was not completed prior to our audit and was not recorded in the general ledger. During our audit, we proposed adjusting journal entries to record activity related to capital lease and debt service payments, capital asset additions and retirements, and depreciation expense for the current year. The presentation of capital assets, capital leases and long-term debt and related activity is required for complete financial reporting.

We recommend that the Town record capital asset and long-term debt activity in the general ledger throughout the year.

Management's response - The Town will record capital assets and long-term debt activity in the general ledger as transactions occur throughout the year. Depreciation will be recorded on an annual basis.

**2014-004 Record retention:**

During the audit it was noted that personnel information which we requested for audit tests could not be readily located in the Town files.

We recommend that the Town develop a centralized personnel filing system to ensure that the Town has adequate documentation to support all personnel actions, including authorization of pay rates, withholding authorizations, and other payroll related matters.

Management's response - The Town has developed a centralized filing system for all personnel records. These records will be in the Treasurer's office and will include appropriate documentation in each payroll file. This will include pay rate authorizations as approved by the Department Head or the Selectboard.

## ASSESSOR'S REPORT

Vermont Appraisal Company took over assessing duties for the Town of Berlin in April 2014. Tom Cain is the person who concentrates on residential properties, Ted Nelson is responsible for commercial property and Sandy Ross takes care of the administrative and computer work including homesteads and Current Use.

Very little work had been done for the 2014 Grand List before we arrived, so we had a huge number of inspections and evaluations to do in a very short time. Normally, Change of Appraisal Notices are mailed out by the first week in June and tax bills go out the middle of July. We were forced to ask the tax department for a 60 day extension in order to accomplish the assessing work for the whole year in just a few months.

It is very important to us that the work we do is done well. Our main goal is to maintain fairness and equity for everyone. We decided, along with the Town Administrator, that it was important to take the time we needed and work carefully so that information and values would be correct even though it meant tax bills went out late this year.

The results of our work this year resulted in a CLA (common level of appraisal) of 104.23%. This is a number the State uses to determine how close our Grand List is to their statistical study of actual sales. The closer the number is to 100%, the better it is for our state aid to education. The other number involved is the COD (coefficient of dispersion). This number tells how close we are to average sale prices in different categories, such as residential or commercial. This number is important because it shows how equitable things are. You could have a good CLA, which is only an average of all sales, but still have inequities within the town because certain areas could be way above average values and others could be way below. A COD close to 10 is considered good. This year Berlin's COD was 13.22%.

We have begun the work for the 2015 Grand List and will be working throughout the year. We will be calling for inspection appointments and following up on all permits. If you would like to talk to us, Tom & Sandy are in the office on Wednesdays. We can be reached at 229-4880. If you need to leave a message, we will get back to you as soon as possible.

We are available to answer questions about your value at any time during the year. You do not have to wait until Grievances. If you have any questions or would like us to take a new look at your property, please let us know.

Tom Cain

Ted Nelson

Sandy Ross

## TOWN CLERK'S OFFICE – 2014 ANNUAL REPORT

- 398 Total Birth Certificates filed
  - 369 Births were at Central Vermont Medical Center
  - 22 New Adoption Certificates
    - 9 Berlin babies born at other hospitals
    - 18 Berlin Babies at born at Central Vermont Medical Center
- 357 Copies of birth certificates sent to the State
- 379 Copies of birth certificates sent to Towns of residence
- 83 Birth certificates corrected
  - 83 copies sent to the State
  - 83 copies sent to Towns of residence
- 254 Total Death certificates filed
  - 52 were Berlin residents (27 of these were at one of the two Nursing homes)
- 18 Marriage Licenses issued
  - 18 copies sent to the State
- 8 First Class Restaurant liquor licenses
- 10 Second Class liquor licenses (stores)
- 91 Excess Weight Permits
- 266 Dog Licenses
- 361 Documents received for recording into the Land Records
  - (These ranged from 1 page to 29 pages)
- 108 Property Transfers
- 14 Survey mylars
- 2400 Certified birth, death, and marriages certificates (approximately)
- 345 Researchers signed to use the vault records

## BERLIN RESIDENTS BORN IN 2014

1/9	Thomas J Yefchak III	Christie Latour & Thomas Yefchak	
2/19	Levi J Aines	Ryan & Jennifer Aines	at Fletcher Allen
3/4	Cullen K Farrell	Geoffrey & Therese Farrell	at Fletcher Allen
3/22	Sullivan M LaRock	Stephen & Morgan LaRock	at Gifford
4/5	Carson A Sayers	James & Heather Sayers	
4/5	Cierra A Sayers	James & Heather Sayers	
5/2	Nicholas S Allen	Tim & Darcy Allen	
5/6	Bentley J Lumbra	Lanna Johnson & Keith Lumbra	
5/8	Aubrey M West	Autumn Fleury & Justin West	
5/28	Chloe E Lamphere	Apryl Lamphere	
7/15	Benjamin K Morris	Amy Lee & Steven Morris	
7/16	Pike BJ Smith	Martin & Blaise Smith	
7/16	Vada R Poulin	Christina Poulin	
7/18	Karsin A Royce	Shaun & Kari Royce	
8/4	Orrin L Avery	Kevin & Sarah Avery	
8/29	Emmitt S Champagne	Lis Liard & Randy Cubrera-Champagne	
9/8	Elliot T Rogers	Jessie & Nathan Rogers	at Fletcher Allen
9/28	MacKenzie E Bean	Aimee Carter & Christopher Bean	at Fletcher Allen
9/30	Nasimi T Jeshurim	Lisa Baker	at Gifford
10/7	James P Dery	Abigail Demario & Phillip Dery	
10/15	Benjamin A Austin	Amber Badeau & Tyler Austin	
10/17	Zyris D Marshall	Chelsea Frost & Anthony Marshall	
10/30	Elka L Brown	Aric & Hannah Brown	at Fletcher Allen
12/5	Hailey M Marshall	Stacy Magoon	
12/22	Irielle N Alcide	Stacey Thurston & Ivan Alcide	

Total 25

## BERLIN RESIDENTS WHO PASSED AWAY IN 2014

1/9	Perkins, Allen	Paradise Mtn. Rd
1/11	Gleason, Elaine	Woodridge
1/12	Venner, Francis	Berlin Health & Rehab
1/13	Bedia, Peter	Berlin Health & Rehab
1/28	Elbe, Linda	VT RT 12
2/7	Hanson, Peter	VT RT 12
2/9	Pilon, Edward	Woodridge
2/15	Casey, Alene	Second St
2/22	Mattson, Allan	Cedar Dr.
3/2	Mack, Robert	Berlin State Highway
3/7	Ruiz, Jesus	Paine Turnpike

3/10	Davis, Sidney	Highland Ave
3/14	Partlow, Robert	Berlin Health & Rehab
3/23	Sahba, Ruth	Woodridge
3/24	Miller, Russell	VT RT 12
3/26	Swift, Brenda	Chico Dr.
3/29	Owen, Conrad	Woodridge
3/29	McCarthy, Irene	Berlin Health & Rehab
4/3	Holt, Jessie	Woodridge
4/4	Wertheimer, Elizabeth	Woodridge
4/5	Stefanese, Rose	Cedar Dr.
4/6	McCartney, Charlotte	Berlin Health & Rehab
4/15	Croteau, Carolyn	Paine Turnpike
4/16	Beede, Barbara	VT RT 12
4/26	Shaw, Dorothy	Neil Rd
5/11	Marchi, Millicent	Berlin Health & Rehab
6/2	Burnham, Ellen	Weston St
6/7	Partlow, Viola	West Hill Rd
6/10	Merrill, Barbara	Chandler Rd
6/11	Bradbury, Beverly	Berlin Health & Rehab
6/19	Anthony, Sherry	US RT 302
6/21	Morissette, Rita	Woodridge
6/28	Cleary, Rosemary	Applewood Dr.
7/6	Landry, Clarence	Turner Hill Rd
8/12	Kimball, Lee	Berlin Health & Rehab
8/13	Moore, Ruth	Woodridge
8/16	Powers, Christina	Berlin Health & Rehab
8/23	Lewis, Dorthea	Woodridge
8/27	Fordham, Douglas Sr.	Lovers Lane
9/17	Milanese, Doris	Berlin Health & Rehab
9/23	Mack, Elaine	Berlin State Highway
9/27	Scrizzi-Clark, Jean	Woodridge
10/6	Gaudette, James	VT RT 12
10/10	Bosma, Tillie	Berlin Health & Rehab
10/15	Epstein, Edward	Berlin Health & Rehab
11/15	Hartson, James	Airport Rd
11/21	Griffin, Marie	Woodridge
11/23	Hubbard, George	Berlin Health & Rehab
12/9	Duchesney, Kenneth Sr.	Berlin Health & Rehab
12/10	Menagh, Betty	Woodridge
12/16	McQuaide, Joan	Berlin Health & Rehab
12/16	Mitchell, Joseph	US RT 2

Total 52

## DOG FUND FOR YEAR ENDING DECEMBER 31, 2014

266 Dog Licenses .....	\$2,868.00
266 @\$1.00 per dog to support Vermont Rabies Program ...	\$266.00
266 @\$3.00 per dog spaying and neutering surcharge .....	\$798.00
Total to the State .....	\$1,064.00
	\$1,804.00

## DELINQUENT TAXES

Allen, Derek*	Desorba, Arianna	Lowell, Gloria	Richardson, Ricky *
Armstrong, Sherri*	Dion, Mark	Malone, Marilou	Rouelle, Gaye*
Bilodeau, Michael	Drew, Danny	Manges, Willis*	Sherman, Timothy*
Blair, June	Edson, Donald*	Maroney, Richard	Simonetta, Aurelio*
Blake, Ed	Fleury, James*	Marshall, Todd*	Smith, Bryan
Buckley, Davis	Fordham, Douglas	Mastriano, Dennis	Smith, Donald
Buska, Barbara	Gilman, Steven	Matheson, Jacquelin*	St. Amour, Robert
Callahan, Peter	Gordon, Mark	Matheson, Keven	Staab, Joseph
Campbell, Clint	Henes, Todd	Mears, Erik	Stacy, Cathy
Central Vt. Medical*	Herring, Allan	Middlesex Mills*	Stridsberg, Timothy*
Citifinancial*	Herring, David	Morse, Timothy*	Taylor, Paugh Cyndi
Collins, Seth	Herring, Michael	Moyer, Charles	Towne, Ruth*
Comstock, Bruce	Hoisington, Richard	Pearce, Terry*	Tri-State Basement
Currier, Sylvia	Kew, Dale Robert*	Persons, Albert*	Vilbrin, Michael
David, Brad	Lavigne, Debra	Prindall, Nathaniel	
Davis, Wendell*	Lavigne, Susan	R&G Properties	
Deforge, Adam	Lee Rose Ventures*	Rathbone, Lori	
Deforge, Laura	Libercent, Paula	RCC Atlantic	
Deschamps, Annette	Lindbeck, Aileen	RG Development	

**Accounts under \$100 (26)**

**Delinquent Balance as of June 30, 2014 \$223,564.58**

**\*Full or partial payments**

## SEWER COMMISSION

The Sewer Commission is submitting this report in Memoriam to James Hartson. Jim became the fifth member to be appointed to the Sewer Commission in 2001, unfortunately Jim passed away in November 2014. Jim’s quiet demeanor, plumbing background and his common sense approach to issues were extremely valuable to the Sewer Commission.

Norbert Rhinerson was appointed to the original Commission in 1998 and served until Aug of 2014 when the Commission regrettably accepted his resignation. Norb served as the Treasurer, his managerial experience and financial background was a great benefit to the Commission.

The Commission thanks both of these members for the many years of service and they will be greatly missed.

The Commission welcomes new member Wayne Lamberton who was appointed to the Commission in Nov of 2014. The Sewer Commission still needs one more member, if you are interested, we urge you to apply.

Meters are read in January and July each year. Bills are prepared based on the meter readings and payments are due at the end of February and August.

Our sewer ordinances and bylaws are now posted on the Town website under Sewer Commission. Allocation Application Forms and Instructions are also posted there for the convenience of our customers.

Customers may now choose to have sewer payments automatically deducted from your bank account. There is no fee for this service. Contact our office for details and forms.

Our Administrative Assistant Mary Wissell works part-time and the office is located in the Berlin Town Office. The phone number is 223-4405, Option 7 or e-mail the office at [sewer@berlinvt.org](mailto:sewer@berlinvt.org).

Robin Allen, Chair; Dana Marineau, Vice Chair; Henry LaGue, Jr. and Wayne Lamberton Commissioners.

### HISTORY OF THE SEWER COMMISSION

The Sewer Commission was formed from a recommendation by the Selectboard and approved by the voters of Berlin at the Town Meeting in March of 1997. The new Commission was established in April 1998 to handle sewer matters with full authority to address issues to operate the municipal sewer system. The following people were appointed: Rob Allen, Betty Jaworski, Norb Rhinerson, Henry LaGue Jr and Bob Wernecke. Dana Marineau was appointed in November of 1999. Rob Allen, Henry LaGue Jr and Dana Marineau still serve on the Commission.

#### Delinquent Sewer Accounts as of June 30, 2014

Anthony, Sherry	\$ 395.88	Kew, Dale	\$ 764.37
Badeau, Robert	\$ 217.73 *	Kingsbury, David	\$ 65.14
Bell, Melissa	\$ 546.48	LaPrade Realty	\$ 186.14 *
Callahan, Peter	\$3,301.51 *	Lavigne, Debra	\$ 247.35
Clark, Chris & Deb	\$ 325.93 *	Marshall, Todd	\$5,950.05
Clark, Vicky	\$ 261.54 *	Morway, Scott	\$ 65.87 *
DeSorbo, Arianna	\$ 160.20 *	Pearce, Terry	\$ 981.1
Diedrich, Nicholas	\$ 109.11	Powers, Scott & Karen	\$ 263.00 *
Dorney, Colleen	\$2,217.32	Rathbone, Lori	\$ 740.41
Henes, Todd	\$ 399.78 *	West, Lynn	\$ 76.84

Delinquent Balance as of June 30, 2014

\*Indicates full or partial payment since 7/1/14

## ZONING ADMINISTRATOR

During the calendar year 2014, there were a total of 94 Zoning Applications acted on.

### *Zoning Permit Decisions 2014*

<i>TYPE OF PERMIT</i>	<i>NUMBER OF PERMITS</i>
Barns	3
Boundary Line Adjustments	3
Commercial Building/ Additions/Conditional Uses	24
Waivers/Variances	2
Curb Cut/Work In Right of Way	9
Deck/Porch	6
Garages	1
Residential Units	16
Residential Additions	10
Sheds	4
Signs	14
Subdivision	2
TOTAL:	94

During the past year, the Berlin Zoning Office processed applications for 10 single family homes, several of which are replacements for those damaged from Tropical Storm Irene. The office also processed applications for new commercial development projects, 24 in all, including Northfield Savings Bank Administrative Offices, Maplewood Convenience Store, Capitol GMC Expansion, Pike Industries and Central Vermont Hospital Compressed Natural Gas Projects, to name a few.

The Zoning Office hours are 8:00 AM to 4:00 PM Monday through Friday. Berlin's Zoning and Subdivision Regulations and required development application forms can be accessed on-line at [www.berlinvt.org](http://www.berlinvt.org), or at the Town Office. The Zoning Office can be reached at 223-4405 x 304, or by email at [zoning@berlinVT.org](mailto:zoning@berlinVT.org).

Thomas J. Badowski  
Assistant Town Administrator / Zoning

## ZONING ADMINISTRATOR – ABOUT THE MANDATORY PURCHASE OF FLOOD INSURANCE

**The NFIP:** The National Flood Insurance Program (NFIP) is a federal program enabling property owners in participating communities to purchase flood insurance on eligible buildings and contents, whether they are in or out of a floodplain. The Town of Berlin participates in the NFIP, making federally backed flood insurance available to its property owners.

The NFIP insures most walled and roofed buildings that are principally above ground on a permanent foundation, including mobile homes, and buildings in the course of construction. Property owners can purchase building and contents coverage from any local property and casualty insurance agent. To find a local insurance agent that writes flood insurance in your area visit [www.floodsmart.gov](http://www.floodsmart.gov).

**Mandatory Purchase Requirement:** Pursuant to the Flood Disaster Protection Act of 1973 and the National Flood Insurance Reform Act of 1994, the purchase of flood insurance is mandatory for all federal or federally related financial assistance for the acquisition and/or construction of buildings in Special Flood Hazard Areas (SFHAs). An SFHA is defined as any A or V flood zone on a Federal Emergency Management Agency (FEMA) Flood Insurance Rate Map (FIRM).

The mandatory purchase requirement also applies to secured loans from such financial institutions as commercial lenders, savings and loan associations, savings banks, and credit unions that are regulated, supervised, or insured by federal agencies, such as the Federal Reserve, the Federal Deposit Insurance Corporation, the Comptroller of Currency, the Farm Credit Administration, the Office of Thrift Supervision, and the National Credit Union Administration. It further applies to all loans purchased by Fannie Mae or Freddie Mac in the secondary mortgage market.

Federal financial assistance programs affected by the laws include loans and grants from agencies such as the Department of Veterans Affairs, Farmers Home Administration, Federal Housing Administration, Small Business Administration, and FEMA disaster assistance.

**How it Works:** When making, increasing, renewing, or extending any type of federally backed loan, lenders are required to conduct a flood zone determination using the most current FEMA FIRM to determine if any part of the building is located in an SFHA. If the building is in an SFHA, the federal agency or lender is required by law to provide written notification to the borrower that flood insurance is mandatory as a condition of the loan. Even though a portion of real property on which a building is located may lie within an SFHA, the purchase and notification requirements do not apply unless the building itself, or some part of the building, is in the SFHA. However, lenders, on their own initiative, may require the purchase of flood insurance even if a building is located outside an SFHA. Up to 25% of all NFIP flood losses arise from outside SFHAs (B, C, and X Zones).

Under federal regulations, the required coverage must equal the amount of the loan (excluding appraised value of the land) or the maximum amount of insurance available from the NFIP, whichever is less. The maximum amount of coverage available for a single-family residence is \$250,000 and for non-residential (commercial) buildings is \$500,000. Federal agencies and regulators, including government-sponsored enterprises, such as Freddie Mac and Fannie Mae, may have stricter requirements.

Questions? Please call the Zoning Office at 802-223-4405 x304

## POLICE DEPARTMENT



# Berlin Police Department

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## 2014 Annual Report

Hello Everyone,

I hope your new year is off to a good start. 2014 was a better year for the police department. We experienced fewer personnel changes within the department which is obviously our goal. Kevin Wilson, who worked here previously as a full time officer, returned to the police department on a part time basis in 2014. We also added Officer Rhy Schnee to our part time ranks. Due to growing demand within the community, the Selectboard and voters authorized the addition of a full time officer to begin the transition to a true 24 hour department. The addition of this officer will enable us to have an officer on duty 24 hrs. per day for four days per week. This will increase our presence in the community and provide needed protection to residents and property during the overnight hours as is done in our surrounding communities. This will also reduce the number of after-hours callouts of our staff, which reduces response time and enhances overall safety. At the time of this writing Officer Rhy Schnee has been selected to fill this vacancy.

In 2014 we were able to secure several thousand dollars in grant funds to provide for increased enforcement activities at no extra cost to our taxpayers, in the areas of DWI, seatbelt usage, and aggressive driving. This year we were able to participate in the Vermont Law Enforcement Challenge program. We placed 2<sup>nd</sup> overall in the state and received a new RADAR Unit. This saved the Town over one thousand dollars, and allowed us to update a piece of crucial equipment. The Law Enforcement Challenge program, allows individual departments across the state to showcase community service and law enforcement activities the department participates in throughout the year. We will once again be producing our department baseball cards and engaging our youth to participate in collecting them from each officer. It is a fun way to introduce ourselves to our youth and hopefully help them realize that we are there to assist them and that we are approachable.

Most of you are aware that Berlin is home to the Vermont Psychiatric Hospital. Since the facility opened, the lines of communication have been good, and there have been no notable incidents there. I am confident that this facility will be a positive addition to this community.

The department, utilizing Governor's Highway Safety funds has been able to purchase individual body cameras for all our officers to use. As your Chief, I strongly support utilizing these cameras in the

interest of transparency and accuracy. They are worn by each officer while on duty and have proven to be a useful tool to the department.

In 2014 your police department responded to 3,254 calls for service, made 248 arrests, on 284 Offenses, investigated 223 accidents and issued 504 traffic citations in addition to our other duties. We continue to see an increase in drug dependence, which directly affects our rates of property crime, and crimes of violence. We strongly encourage you to work with your neighbors and look out for one another when a neighbor's residence is unoccupied. As was demonstrated this year, the use of surveillance cameras is a useful tool in helping protect property. If possible please consider adding them to your residences and businesses.

To that end, we again ask each of you to lock your vehicles and residences when you leave and at night. Please help us to help you and report any suspicious activity you observe in your neighborhood and workplace.

I would like to thank the residents of Berlin, the Berlin Selectboard and our new Town Administrator, Dana Hadley, for your consistent support throughout the year. You make it possible for us to do our jobs. You have our word; we will continue to work hard to provide a safe community for our residents and visitors. Please feel free to call or stop by with concerns, questions, or just to say hello.

In closing I would like to thank my staff for their unwavering dedication and vigilance to duty, and their significant others for their patience and cooperation throughout the year.

**Full time Officers**

Sergeant Mark Monteith	Officer Jonathan Bullard
Sergeant Chad Bassette	Officer Jared Mitchell
Officer Kyle Kapitanski	Officer Kevin Blanchard

Admin. Diana Yahyazadeh

**Part time Officer**

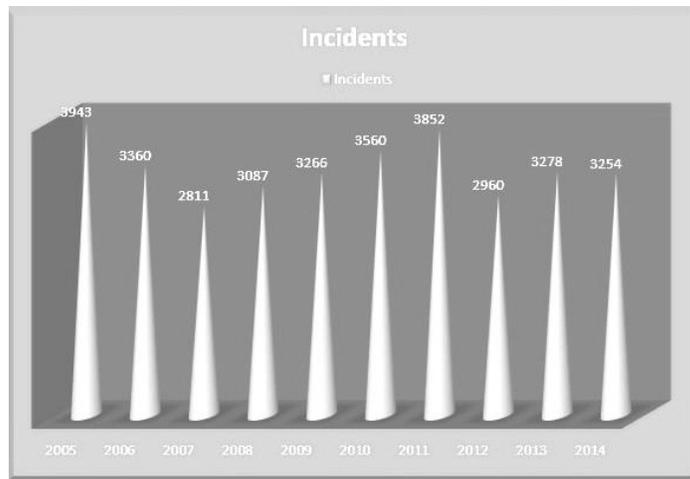
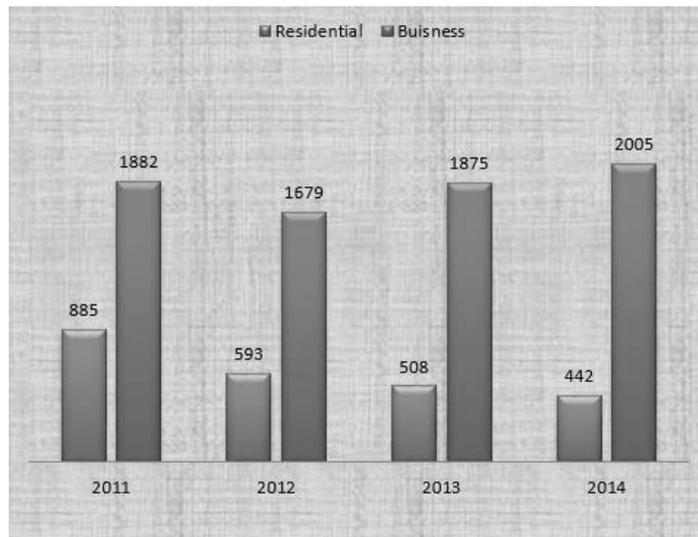
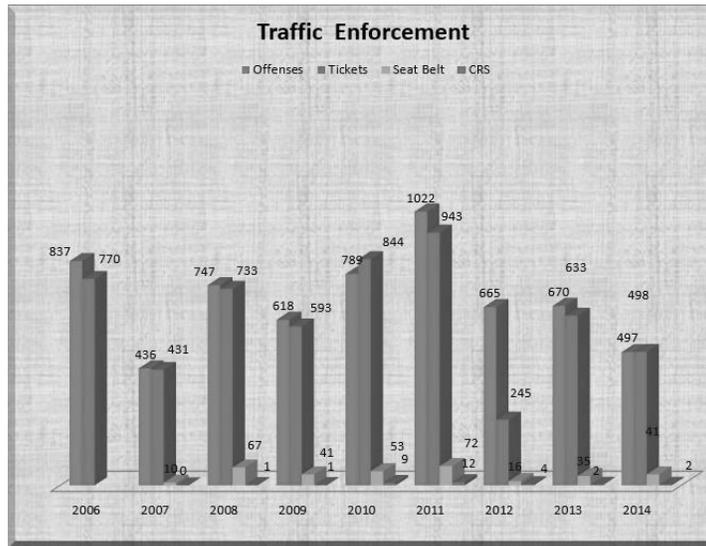
Officer Rhy Schnee	Officer Jeffrey Strock
Officer Brian Hoar	Officer Kevin Wilson

Respectfully submitted,

William H. Wolfe

Chief of Police

# Berlin Police Department Statistics 2014



## TOWN OF BERLIN STAFF

<b>TOWN OF BERLIN CALENDAR YEAR 2014</b>				
	<b>WAGES</b>	<b>SPECIAL DUTY*</b>	<b>BENEFITS</b>	<b>TOTAL</b>
<b>GENERAL GOVERNMENT</b>				
Badowski,Thomas (Assist. Town Admin)	\$ 41,435.59		\$ 2,190.01	\$ 43,625.60
Hadley, Dana (Town Administrator)	\$ 18,798.09		\$ 4,487.09	\$ 23,285.18
Hansen, Jeremy (Select Board)	\$ 712.50			\$ 712.50
Haskin, Roberta (Select Board)	\$ 712.50			\$ 712.50
Isabelle, Diane (Treasurer)	\$ 50,498.24		\$ 9,045.91	\$ 59,544.15
Kelley, Peter (Select Board)	\$ 738.69			\$ 738.69
Morse, Rosemary (Town Clerk)	\$ 41,491.54		\$ 7,314.07	\$ 48,805.61
Nelson ,Ture (Select Board)	\$ 900.00			\$ 900.00
Schulz ,Jeffrey (Town Administrator)**	\$ 44,963.17		\$ 6,168.86	\$ 51,132.03
Stridsberg, Corinne (Assit. Town Clerk)	\$ 14,618.33			\$ 14,618.33
Towne, Brad (Select Board)	\$ 734.33			\$ 734.33
Wissell, Mary (Sewer Admin.)	\$ 19,740.00			\$ 19,740.00
<b>GENERAL GOVERNMENT TOTALS</b>	<b>\$ 235,342.98</b>		<b>\$ 29,205.94</b>	<b>\$ 264,548.92</b>
<b>HIGHWAY DEPARTMENT</b>				
Davis, Timothy (Road Foreman)	\$ 63,041.72		\$ 15,643.38	\$ 78,685.10
Freeman, Richard (Road Crew)**	\$ 39,764.33		\$ 8,083.19	\$ 47,847.52
Hamblin, Richard (Road Crew)	\$ 4,446.00		\$ 238.97	\$ 4,684.97
Markham, Gerry (Road Crew)	\$ 32,806.29		\$ 14,095.30	\$ 46,901.59
McDermott, Thomas (Highway Crew)	\$ 43,167.41		\$ 8,271.63	\$ 51,439.04
Rowell, Edward (Part Time Road Crew)**	\$ 15,781.50			\$ 15,781.50
<b>HIGHWAY DEPARTMENT TOTALS</b>	<b>\$ 199,007.25</b>		<b>\$ 46,332.47</b>	<b>\$ 245,339.72</b>

	<b>WAGES</b>	<b>SPECIAL DUTY*</b>	<b>BENEFITS</b>	<b>TOTAL</b>
<b>POLICE DEPARTMENT</b>				
Bassette, Chad (Full-time Officer)	\$ 55,292.23	\$ 9,196.21	\$ 21,045.21	\$ 85,533.65
Bennett, Karen (Part-time Secretary)	\$ 161.00			\$ 161.00
Blanchard, Kevin (Full-time Officer)	\$ 53,191.23	\$ 7,092.92	\$ 17,450.94	\$ 77,735.09
Bullard, Jonathan (Full-time Officer)	\$ 53,279.62	\$ 11,398.93	\$ 18,617.16	\$ 83,295.71
Carriveau, Joseph (Part-time Officer)	\$ 5,998.63	\$ 8,452.99		\$ 14,451.62
Cochran, Jeffrey (Part-time Officer)	\$ 510.56	\$ 252.75		\$ 763.31
Hoar, Brian (Part-time Officer)	\$ 766.69	\$ 1,867.40		\$ 2,634.09
Hoar, Christopher (Part-time Officer)	\$ 117.95	\$ 455.48		\$ 573.43
Kapitanski, Kyle (Full-time Officer)	\$ 53,714.00	\$ 9,738.60	\$ 20,936.74	\$ 84,389.34
Mitchell, Jared (Full-time Officer)	\$ 48,905.37	\$ 14,104.64	\$ 10,862.77	\$ 73,872.78
Monteith, Mark (Full-time Officer)	\$ 65,848.02	\$ 15,394.88	\$ 10,770.37	\$ 92,013.27
Poulin, Mark (Part-time Officer)	\$ 1,228.37	\$ 1,064.00		\$ 2,292.37
Schnee, Rhy (Parat-time Officer)	\$ 3,494.70	\$ 7,634.25		\$ 11,128.95
Strock, Jeffrey (Part-time Officer)	\$ 12,953.55	\$ 2,029.96		\$ 14,983.51
Wilson, Kevin (Part-time Officer)	\$ 180.00	\$ 1,067.00		\$ 1,247.00
Wolfe, William (Chief of Police)	\$ 68,867.94	\$ 1,320.00	\$ 14,777.20	\$ 84,965.14
Yahyazadeh, Diana (Secretary)	\$ 31,541.37		\$ 6,988.13	\$ 38,529.50
<b>POLICE DEPARTMENT TOTALS</b>	<b>\$ 456,051.23</b>	<b>\$ 91,070.01</b>	<b>\$ 121,448.52</b>	<b>\$ 668,569.76</b>
<b>2014 WAGE/BENEFIT TOTALS</b>	<b>\$890,401.46</b>	<b>\$ 91,070.01</b>	<b>\$ 196,986.93</b>	<b>\$ 1,178,458.40</b>
<b>* Special Duty Wages are paid from Contract, ** No longer Town of Berlin Employee</b>				

# CEMETERY COMMISSION

The Cemetery Commission works to maintain the nine historical cemeteries in Berlin:

Black Cemetery  
Boles Cemetery  
Colby Cemetery  
Cox Brook Cemetery  
Dewey-Wright Cemetery

East Road Cemetery  
Howard Cemetery  
Johnston-Sawyer Cemetery  
West Berlin Cemetery

Information on these cemeteries can be found on the Town website [www.berlinvt.org](http://www.berlinvt.org). There is an index of the cemeteries that can be found on line and also in the Town Clerk's Office and the Historical Society Office.

## Cemetery Commission Annual Report 2014

The Berlin Cemetery Commission was shortened by one Member this summer as Norbert Rhinerson moved out of Berlin and officially retired from the commission. The knowledge and helpfulness will be greatly missed by all. Thank you Norbert, for your dedication and efforts over the last 20 plus years. Always helping to keep our cemeteries looking good.

The commission only met 1 time this year as we currently only have two members. We need some help to continue this commission for the Town (PLEASE Volunteer).

Joe Mangan is our current lawn care/ Maintenance person and he has done a great job keeping up with everything we ask of him.

No major projects were addressed this year so the current funding provided by the town was enough to cover all expenses.

In closing I would like to thank the townspeople for allowing us the funding to keep our Cemeteries current and looking good.

Cemetery Commission: Chair, Randy Herring; Vice-Chairman, open; Secretary, Rebecca Knight; 2 open vacancies.

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**Berlin Corner Cemetery** is the only active cemetery in Berlin and is not managed by the Town but by an association. Joe Mangan is the sexton. He can be contacted at 426-3121 or at 1086 Thistle Hill, Marshfield, VT 05658.

## CONSERVATION COMMITTEE AND RECREATION BOARD

### Berlin Conservation Committee 2014 Annual Report

The logging harvest in the old town forest went well in the winter of 2013/14 and will be wrapped up (after the writing of this report) in the winter of 2014/15. The proceeds from this operation will be deposited in the Berlin Conservation Fund to be used for future land and conservation purposes. Because of this income, the commission will not be requesting money from the town to fund our budget this year.

As part of the Wildlife Habitat Incentive Program, the town-owned field on Darling Road trail was mowed. This practice provides browse for wildlife and has been undertaken every three years.

A Crosstown Road culvert has been repeatedly blocked by beavers and the CC has contacted a fish and wildlife specialist to help us plan a solution to the problem. A site visit to determine the best course of action will be scheduled in the spring.

The Town of Berlin continues to investigate ownership of a strip of land on the north end of Berlin Pond where the State plans to build an access if it is determined that the Town of Berlin owns it. The Berlin CC opposes this north-end access as this area is shallow and particularly good wildlife habitat. Federal and private wildlife experts have concluded that the north end of Berlin Pond is important as a wildlife refuge. State control of Town owned land would allow recreational use, including hunting, fishing and boating but would preclude recreational access restriction during important periods of migration resting, and nesting for waterfowl and other shore birds. Mirror Lake Road currently functions as an access and the CC believes providing another in the north end unnecessarily impacts this natural ecosystem.

The CC meets every other first Wednesday of the month from September through May. We welcome your attendance and your interest in becoming a member.

### Berlin Recreation Board 2014 Annual Report

The warming hut at the Berlin Community skating rink had a new heater installed. The rink is flooded and cleared of snow by volunteers (who aren't getting any younger). Please consider giving a little of your time to this endeavor. It's a great way to provide free skating to our community.

The Berlin Rec board contributes funds to offset the cost of swim lessons.

New members are needed. Please contact the town office if interested in helping out.

## DEVELOPMENT REVIEW BOARD

2014 was another busy year for the Development Review Board which met 17 times. A total of 25 applications were referred to the Board for review. The majority of the applications were for Site Plan/ Conditional Use Reviews. The applications break down as follows:

- 14 Site Plan/ Conditional Use Reviews
- 5 Subdivisions (Concept and Final Hearings)
- 2 Boundary Line Adjustments
- 2 Illuminated Signs
- 1 Request for a waiver from a Setback
- 1 Request for a variance

There were several notable projects and seven (7) applications required multiple hearings. Some of the more significant projects the Board heard were Kohl's, Maplewood, Hooker's Plaza and the reconstruction of Capital City GMC.

During the year the DRB underwent several changes in membership with the resignation of Kyle Faye Mooney and Alida VanDenBerg. We wish to thank them both for their many years of service to the Town of Berlin. We are fortunate to have two new members who have volunteered to serve on the Board, Harvey Golubock and John Friedrich. We are also very fortunate to have Paul Irons as an Alternate. He was pressed into service for many of our meetings.

We would also like to recognize Carla Preston, Recording Secretary and Tom Badowski, Zoning Administrator for their hard work and making our job much easier.

### Berlin Development Review Board

Robert J. Wernecke, Chair  
Karla Nuissl, Vice-Chair  
Henry A. LaGue, Jr.  
Harvey Golubock  
John Friedrich  
Paul Irons, Alternate

## ECONOMIC DEVELOPMENT COUNCIL

The Berlin Economic Development Council has taken on several major challenges on behalf of the Town. The first challenge was to meet on several occasions and conduct a thorough review of the Tax Stabilization Application from the Northfield Savings Bank. After meeting with a representative of the Northfield Savings Bank and a representative from White & Burke, Real Estate Investment Advisor to review the application and to ask questions and seek further clarification from the Bank, the Council voted to recommend that the Berlin Selectboard approve the Northfield Savings Bank Tax Stabilization request for a five (5) year tax stabilization agreement. A detailed report was prepared and presented to the Selectboard in a meeting held on March 24, 2014. The Council felt that the application submitted by White & Burke on behalf of the Northfield Savings Bank is complete and met all the requirements of the Berlin Tax Stabilization Policy.

The second challenge was to work closely with the Snelling Center on its E-Vermont Community Broadband Project. A representative from the Snelling Center presented to the Council the details of a grant the Center had received from the Vt. Council on Rural Development to help towns redevelop their municipal websites. Berlin qualified for the grant because it was impacted by Tropical Storm Irene and there was funding made available to help Towns improve their websites so they could disseminate public safety in a more effective manner in emergency situations. The Snelling Center provided a template to all participating municipalities. They also provided a survey that was circulated throughout the community through Front Porch Forum to solicit input on what information residents would like to see on the Town's website. A letter was written by the Council to the Selectboard requesting their support of this project. Diane Isabelle, our Town Treasurer, volunteered to be the primary on the website and has worked diligently to upload the new website and to keep all information current.

The third challenge was to take on the research necessary to determine whether the Town should pursue a Local Option Tax. Part of that discussion was to analyze the benefits of eliminating the Town's machinery and equipment tax and replace it with the Local Option Tax. After Jeremy Hansen presented a PowerPoint presentation about a 1% Local Option Tax at the 2014 Town Meeting, BEDC was asked by the Selectboard to conduct research on what it would mean to Berlin to implement a Local Option Tax. The BEDC has met with a representative of the Vermont Tax Department who is expert in the details of the Local Option Tax, spoke directly to the Rutland Town Administrator about their experience in implementing this Tax and reviewed the program implemented by Rutland City which is similar to the State's program but independently administered by Rutland. At the time of this writing, BEDC has not determined what its recommendation will be to the Selectboard. If there is a recommendation to pursue the Local Option Tax it will be brought up as a vote at a special warned meeting following public informational meetings and outreach.

The Berlin Economic Development Council also joined forces with Bob Wernecke in disseminating the information to Rte. 302 business and property owners about the proposed bike/pedestrian road diet project along Rte. 302. The proposal is to use Rte. 302 as a pilot for a road diet which eliminates existing lanes, resulting in a 5 lane section reduction down to 3 lanes to provide for lanes for bike/pedestrian. Initial traffic study has been completed. The project will consist of trial striping work to coincide with mill and fill work along Rte. 302, leaving the striping in place for a trial. Bob and BEDC hosted a meeting at the Central Vermont Chamber to discuss the road diet with all property owners and businesses being invited. The turnout was sadly very low so we will try to get the word out through area associations such as the Chamber, Kiwanis, and Rotary.

And lastly, the Council worked on updating the promotional brochure the Council published several years ago entitled "All Roads Lead to Berlin". The revised brochure will be submitted to the Selectboard for their approval and permission to have the brochure printed and disseminated around Central Vermont.

A great deal of thanks goes to the Committee members who have worked diligently over the years to the benefit of the economic development of Berlin. Members are: Wanda Baril; Dan Cambra; Jeremy Hansen; Paul Irons; Carole Lacasse; Keith Robinson; Pat McDonald, Chair; Sam Andersen, Ex Officio Member, and for the Town, Dana Hadley, Town Administrator. Pat McDonald has announced she will be stepping down from the Committee as Chair effective March 3<sup>rd</sup> (Town Meeting Day). If anyone is interested in joining the Committee, please contact Dana Hadley at (802) 223-4405. We welcome all community members who want to participate.

## EMERGENCY MANAGEMENT TEAM

### "Some Thoughts From A Team Member"

As I sit here, trying to figure out how to summarize the events of 2014, I am reminded of a conundrum I have whenever someone asks what the Emergency Management team does. Where do you start? Not that it's hard to define "emergency management" - per the Vermont statues for Internal Security and Public Safety, it's "... the preparation for and implementation of all emergency functions, other than the functions for which military forces or other federal agencies are primarily responsible, to prevent, plan for, mitigate, and support response and recovery efforts from all hazards." But that really doesn't capture the "essence" of what we do on the team, because it can be so varied, so different each time, depending on the circumstances occurring at the time we are needed. And the year that has just passed is a reflection on that - it was a "normal" year, in that we continued to have meetings, had training to keep our skills sharp, and so on, and had "only" a couple of actual declared disasters in the entire state (another is still pending, though) with only one (so far) including Washington County. So we may end up a little more, events-wise, than some other years past... but way less than others, like 2011 where we already had federal damage assessors working in-state from summertime storms when Irene hit. It's just SO variable... so, I hope when the next persons asks me that "what do we do" question, they won't be too hard on me for not having an easy "canned" answer to it.

- Bruce Richardson, Berlin EM Team, 2007 - present

The team worked in 2014 to increase its knowledge of the Red Cross sheltering process, thanks to the many efforts of our Red Cross liaison, Wanda Baril. One of the few things that occur consistently across all types of disasters, is the need for a place for affected persons to stay. Berlin is very lucky to have had the Berlin Elementary School leadership support us in using the school for such a shelter, and we will continue to work with the school to enhance that capability. The Red Cross is always looking for additional help in setting up and running shelters, so if that is something you might be interested in getting involved in, please contact the Red Cross at [www.redcross.org](http://www.redcross.org) for more information.

Another area Berlin has been very fortunate in is having the Central Vermont Medical Center (CVMC), as part of The University of Vermont Health Network, located here in town. Not only do they have their own emergency management team, they have provided a liaison in support of the Berlin team, and in the past have invited the town's team members to participate in their training and exercises, helping us better understand the hospital's role and needs during an emergency. We hope to continue this "cross pollination" of ideas in 2015.

Another priority for the team in 2014 was getting Berlin in compliance with Vermont's new Emergency Relief and Assistance Fund (ERAF) guidelines. Previously, if there was a federally declared disaster, the federal government covered 75 percent of the approved expenses while the state helped cover half of the remaining municipal expenses (12.5 percent). However, that state contribution part has been reduced to 7.5 percent, unless specific steps are taken to reduce potential flood damage. We are very close to completing the process that will get us back to the 12.5 percent number, and it will remain a priority in 2015.

As always, we wish to thank all of the members of the Berlin Emergency Management team for their active participation and dedication to make this a successful team. The team is always looking to add new members to its cadre of volunteers. The team typically meets once a month, on the second Thursday of the month (although somewhat variable, depending on member's availability), at the Berlin Four Corners fire station of the Berlin Volunteer Fire Department. We invite any interested resident to contact us and stop by and see what we do in trying to prepare for whatever the next big emergency-type event will be in Berlin.

Respectfully submitted,

Val Cyr  
Nicole Daniels  
Fred Doten  
Ture Nelson  
Bruce Richardson  
Jean Peterson, CVMC Liaison  
Wanda Baril, Red Cross Liaison

Below are some resources that you might find helpful in your emergency preparations:

**Berlin Emergency Management Team:**

**Facebook page:** [www.facebook.com/berlinvteoc](http://www.facebook.com/berlinvteoc)

**Twitter page:** [www.twitter.com/@BerlinEOC](http://www.twitter.com/@BerlinEOC)

**Email group:** to join this list click on [www.groups.google.com/group/berlin-emergency-management](http://www.groups.google.com/group/berlin-emergency-management) and click on "Join this group" in the right hand column.

**Vermont Division of Emergency Management & Homeland Security (VT DEMHS):**

Emergency plans for family and/or business: prepare BEFORE an event, review regularly, and include emergency supplies, family contact plans, as well as information regarding care of pets.

Information on how to prepare your plans is available on-line from VT DEMHS at [http://vem.vermont.gov/community\\_preparedness](http://vem.vermont.gov/community_preparedness)

**Facebook page:** [www.facebook.com/vermontemergencymanagement](http://www.facebook.com/vermontemergencymanagement)

**Vermont Alert:** a free service to the public hosted and maintained by DEMHS; sign up to receive emergency notifications through a number of delivery systems, for example, text, e-mail, telephone, or even a game console. You may learn more and sign up at [www.vtalert.gov](http://www.vtalert.gov)

# WATER COMMITTEE

WATER COMMITTEE REPORT January, 2015

The Town of Berlin has actively investigated the development of a public community water system since at least 1994 in order to provide potable water and fire protection to the Berlin Four corners Area or Plateau Area. Consultants for the Town have investigated connections to the City of Montpelier and City of Barre, as well as the development of new surface and groundwater sources. The Town created a Water Supply Committee to evaluate the feasibility of a municipal system to provide a safe water supply at an affordable cost and determine whether a municipal system for Berlin is possible.

We are proud to report that after decades of study, the development of a safe and reliable municipal water system is underway. A bond vote for construction of the water project was passed in 2013, funding from Rural Development was obtained, and a contract with Munson Earth-Moving Corp has been signed. Limited test drilling, mobilization, and site work has begun. Construction will begin in earnest at the beginning of the construction season, hopefully in April, 2015 and completion of the water system is expected in the fall of 2015.

The proposed system will use groundwater from three municipal wells located on the Dodge Farm which have been drilled, tested, and approved by the State. The three new wells have excellent quality and meet all State and Federal requirements without treatment. The system will include a 400,000 gallon water storage tank, three bedrock wells and a well pump control station, 31,500 feet of water mains with fire hydrants, and a well pump control building with disinfection capability. The total estimated cost of the project is \$5,500,000 and all costs, debt, and operations and management, will be paid by users who elect to hook up to the municipal system. There is no requirement that any landowner connect to the system. The estimated cost for a single family home is \$500 to \$600 per year. The Town is also presently negotiating for the purchase of the Berlin Water Company which presently serves residential and commercial customers from Evergreen Drive to Highland Avenue. Ownership of this private water system will allow for the potential to serve all of this significant commercial area of the Town and keep the costs of water at a reasonable level in the future.

The construction of a public community water system to serve the Berlin Four Corners Plateau Area has numerous benefits to the Town. These benefits include elimination of existing contaminated water supplies, assure a safe community water supply and fire protection, as well as helping to assure Berlin's strong economic future. We feel the development of a safe and cost effective water system, serving in general the service area of our present wastewater system and commercial and industrial zoned land, will provide great benefits to Berlin for many years to come.

As our committee work comes to an end, we would like to thank Otter Creek Engineering for their guidance to a successful end to our search for an economical solution to the Town's water supply problems and the Berlin Selectboard, through the years, who often had to take significant risk in order to keep the difficult search for a municipal water system moving forward.

Town of Berlin Water Supply Committee

Bernie Chenette Jr.  
Tom Willard  
Susan Gretkowski  
Gary Beem

Pat McDonald  
Norbert Rhinerson  
Doug Little  
Albie Lewis

Bob Simon  
Jim Hartson

## WEB PAGE

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

The Town Web Page has been updated. The Town of Berlin received a grant through the Snelling Center for Government to provide a website that is working to provide a foundation for providing information with a custom theme.

The Open Meeting Law requires that any board, council, commission, committee or subcommittee of a municipality publicly announce meetings. Prepare an agenda for regular and special meetings and post those agendas. Conduct the business of the municipality in open meetings (unless specifically exempted), allow for public comment at meetings, take minutes and make the minutes available to the public including on the website.

The website cover page contains information on the hours of operation, contact information and important dates to remember. The cover page also contains announcements, requests for bids and other information pertaining to the Town, the information on this page is continuously changing.

The top ribbon of the website allows access to tabs:

**Community** - contains information of the School, Libraries, Berlin Historical Society, Berlin Cemeteries and the Berlin Recreation Department.

**Town Administration** - contains information of the Berlin Police and Highway Safety.

**Documents** - contains Planning Commission documents, applications and maps.

**Boards & Agendas/Minutes** - contains agendas and meetings as well as contact information for the following boards – Selectboard, Sewer Commission, Conservation Commission, Planning Commission, Development Review Board, Berlin Economic Development Committee and the Berlin Historical Society.

**Calendar** - contains dates and times of various meetings as well as Holiday closures for the Town of Berlin.

**Make a Payment** - will soon accept credit card and debit card payments.

**Resource Center** - gives the most current information of meetings and other events in the Town of Berlin, the information is updated each Friday.

Thank you for your patience during this transition and a special thank you to the volunteers who developed and maintained the original website. A special thank you to Norb Rhinerson who diligently maintained the website for many years.

Diane Isabelle  
Treasurer

## BERLIN VOLUNTEER FIRE DEPT. – FIRE CHIEF’S REPORT

### FIRE CHIEF’S REPORT

2014 was a year of productivity for the department. As Chief of the Department, I wish to thank the residents of Berlin for their continued support, and the members of our department for their dedication, hard work and loyalty. We continue to have +/- 30 active responders and half a dozen active corporate members. With the ever increasing needs of our department, new members are always welcome and we continue to seek volunteers from within the town.

Our members meet every Tuesday evening in order to facilitate training, building and vehicle maintenance and corporation business. Our volunteers provide thousands of hours of their own time to make sure the department continues to function at the highest levels.

In 2014, members of the Department have participated in regular training activities to include, Vehicle Extrication, Fire Attack, High Rise Operations, CPR and First Aid, Water Rescue, Water Supply/Drafting and many other skills. In addition, some of our responders are currently enrolled in a EMT course. This type of course takes a sizable commitment from our members, since courses of this nature are well over 150 hours in length.

As for the maintenance of our facilities, members continue to provide many voluntary hours to keep our stations in good working order and looking nice. This consists of everything from general house-keeping to painting, sandblasting, and minor general construction. We continue to strive to find ways to maintain our building and equipment at the most reasonable costs utilizing volunteer labor from within our own ranks. In late 2014 we started a large project transforming our Riverton station. We will be converting the former bingo/rental hall into a training facility. This will include a minor face lift to the exterior of the building. The project is also expected to provide a large savings in heating. This project is being done with funds from fundraisers, donations, etc.

For apparatus maintenance, many minor issues were completed such as tire replacement, pump gaskets, exhaust work, etc. No major repairs were needed. We did have body work performed on our tower truck to remove rust as to prolong its life. The tower truck passed its annual aerial inspection with no issues. As always, preventive maintenance such as oil changes, chassis lubrication, and fluid changes were performed.

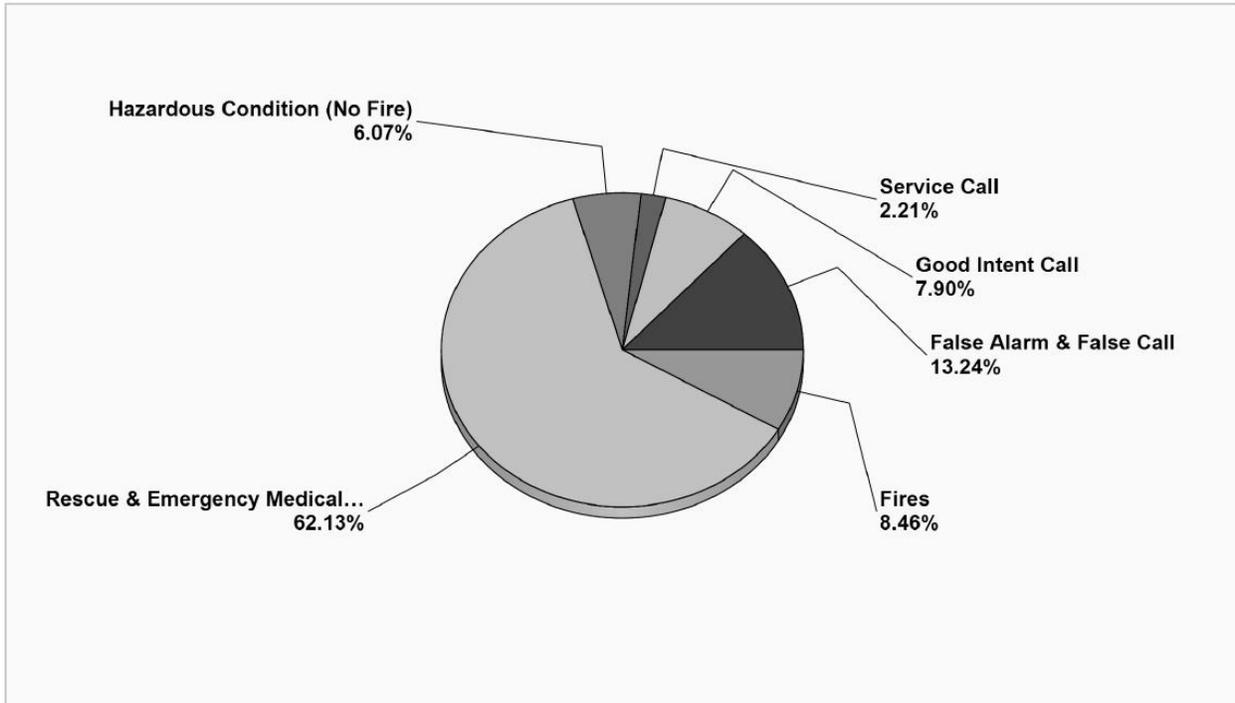
2014 proved to be another busy year for the Fire Department. Our total emergency call volume for the year of 2014 was 544. A few of the emergencies included a Shed fire in the Riverton area, and 6 motor vehicle fires. Our responders gave on average, over 140 hour of time per responder this year.

## 2014 FIRE DEPARTMENT RESPONSES

Total Calls = 544

Response time = 9 1/2 min

Rescue & Emergency Medical in the chart below includes all Vehicle incidents



Our two primary engines are still over 20 years old. Engine 1 is a 1992 E-One pumper, and our Engine 2 is a 1989 E-One pumper. NFPA 1901, Annex D states that a truck older than 20 years should be placed into reserve status and/or refurbished. We have applied for a federal grant to help fund a new engine. We will keep you informed during this process.

The Berlin Volunteer Fire Department and Ladies Auxiliary are always looking for new members from the town. There are non-firefighting duties as well as firefighting duties that we do, so please stop by and meet the members of your fire department. We are most often at the stations on Tuesday evenings from 6:30 PM until 9:30 PM.

On behalf of all the members of the Berlin Volunteer Fire Department, I would like to thank all of the people of Berlin for your support.

Respectfully Submitted,

Miles Silk Jr, Fire Chief  
Berlin Fire Department

## BERLIN VOLUNTEER FIRE DEPT. 2014 – PRESIDENT & TREASURER REPORT

### 2014 President's Report

It is my pleasure to offer this annual report on behalf of the Berlin Fire Department Inc. The attached chart is a summary of the Town and Volunteer Fire Department funds expended from July 1, 2013 to June 30, 2014. These expenditures included normal debts in the regular business of the corporation, to include equipment maintenance, vehicle repairs, insurance, and operational expenses.

During the past year, the Corporation membership continued to grow. We now boast a membership of over 70 individuals with an active responder roster of 30. Other than emergency response, our members participate in numerous fund raisers to help offset the cost to the annual budget. These range from spring and summer car washes, to coin drops, casino nights, various raffles and donations from individuals and businesses. Our members are also at the ready to open our stations as temporary shelters in times of need during fires and weather related emergencies. One of our other activities that we take great pride in, is the area of education and outreach. Members volunteer countless hours speaking at schools, day cares, and scouting events in order to teach fire safety to children and their parents. This has been well received within the community.

The members of our corporation/department have logged almost 2000 hours of training in 2014 and have volunteered another 500 hours of participation in other department events. This is all in preparation and support for the 544 emergency responses we have participated in this year.

We continue to apply and receive grants whenever possible. Our aging fleet continues to be a primary concern and we do everything possible to maintain and repair the trucks in-house when possible. We have applied for a federal grant in the hopes of purchasing a new truck as well as seeking innovative ways to replace the older front-line trucks without having to request a large line item from the Town to do so.

The Corporation has worked diligently to recommend a budget that will cover our operating expenses for the coming year. In doing so, we made every attempt to keep a minimal increase below 3%.

The Corporation is also pleased that our Board of Directors positions are fully staffed. One member of the Selectboard and one Berlin citizen now serve on our Board and we look forward to this continued relationship.

As I will state every year, our organization's success can be credited to several factors: This department cannot function without our volunteers. They selflessly give their time which frequently pulls them away from their own families and full time jobs. Without the support of the residents of Berlin, we would have no purpose. We have been proud to serve this community for over 50 years and we will continue to do so through dedication and integrity.

If you have any questions, we encourage you to contact the department at (802) 223-5531. We also invite you to come to the Four Corners Station on any Tuesday night, where members would be pleased to give anyone a tour of our station, and our equipment. The members of the Berlin Fire Department thank our fellow citizens for their continued support.



Deputy Chief Michael Sweeney  
President of the Corporation  
Berlin Volunteer Fire Department, Inc.

**FY2013-2014 Berlin Vol. Fire Dept. Actual Expenditures**

| <b>Category</b>       | <b>Dept. Paid</b>  | <b>% Dept. Paid</b> | <b>Money From Town</b> | <b>% Town Paid</b> | <b>Total</b>        |
|-----------------------|--------------------|---------------------|------------------------|--------------------|---------------------|
| Accounting            | \$3,666.27         | 65.87%              | \$1,900.00             | 34.13%             | \$5,566.27          |
| Annual Dinner         | \$261.30           | 100.00%             | \$0.00                 | 0.00%              | \$261.30            |
| Bank Charges          | \$359.55           | 100.00%             | \$0.00                 | 0.00%              | \$359.55            |
| Building Maintenance  | \$0.00             | 0.00%               | \$3,935.06             | 100.00%            | \$3,935.06          |
| Cable & Internet      | \$846.60           | 100.00%             | \$0.00                 | 0.00%              | \$846.60            |
| Capital Replacement   | \$0.00             | 0.00%               | \$20,000.00            | 100.00%            | \$20,000.00         |
| Communication         | \$3,272.00         | 57.69%              | \$2,400.00             | 42.31%             | \$5,672.00          |
| Dispatch              | \$6,122.69         | 19.67%              | \$25,000.00            | 80.33%             | \$31,122.69         |
| Dry Hydrant           | 0.00%              | 0.00%               | \$0.00                 | 0.00%              | \$0.00              |
| Dues                  | \$60.00            | 100.00%             | \$0.00                 | 0.00%              | \$60.00             |
| Donations from Dept.  | \$884.97           | 100.00%             | \$0.00                 | 0.00%              | \$884.97            |
| Education, Safety     | 0.00%              | 0.00%               | \$0.00                 | 0.00%              | \$0.00              |
| Electric              | \$3,718.56         | 48.18%              | \$4,000.00             | 51.82%             | \$7,718.56          |
| Equipment Maintenance | \$560.87           | 11.97%              | \$4,125.00             | 88.03%             | \$4,685.87          |
| Equipment Purchase    | \$0.00             | 0.00%               | \$4,299.64             | 100.00%            | \$4,299.64          |
| EMS Equip Purchase    | \$932.93           | 100.00%             | \$0.00                 | 0.00%              | \$932.93            |
| Reporting Software    | \$0.00             | 0.00%               | \$2,434.00             | 100.00%            | \$2,434.00          |
| Food                  | \$983.91           | 100.00%             | \$0.00                 | 0.00%              | \$983.91            |
| Fund Raisers          | \$1,868.32         | 100.00%             | \$0.00                 | 0.00%              | \$1,868.32          |
| Gear Purchase         | \$3,110.79         | 28.91%              | \$7,650.00             | 71.09%             | \$10,760.79         |
| Grant Purchases       | 0.00%              | 0.00%               | \$0.00                 | 0.00%              | \$0.00              |
| Hazmat                | \$4,508.24         | 100.00%             | \$0.00                 | 0.00%              | \$4,508.24          |
| Heating               | \$5,501.18         | 26.63%              | \$15,158.25            | 73.37%             | \$20,659.43         |
| Incentive / Stipend   | \$0.00             | 0.00%               | \$10,000.00            | 100.00%            | \$10,000.00         |
| Insurance             |                    | 0.00%               | \$24,866.80            | 100.00%            | \$24,866.80         |
| Interest Expense      | \$288.37           | 100.00%             | \$0.00                 | 0.00%              | \$288.37            |
| Lawn Mowing           | \$75.00            | 100.00%             | \$0.00                 | 0.00%              | \$75.00             |
| Lock Box Expense      | \$741.00           | 100.00%             | \$0.00                 | 0.00%              | \$741.00            |
| Membership Fees       | \$100.00           | 100.00%             | \$0.00                 | 0.00%              | \$100.00            |
| Miscellaneous         | \$819.20           | 100.00%             | \$0.00                 | 0.00%              | \$819.20            |
| Office Supplies       | \$1,317.21         | 100.00%             | \$0.00                 | 0.00%              | \$1,317.21          |
| Plowing               | \$2,425.00         | 100.00%             | \$0.00                 | 0.00%              | \$2,425.00          |
| Retirement            | \$17,176.00        | 38.02%              | \$28,000.00            | 61.98%             | \$45,176.00         |
| Rubbish               | \$974.65           | 100.00%             | \$0.00                 | 0.00%              | \$974.65            |
| Scholarship           | 0.00%              | 0.00%               | \$0.00                 | 0.00%              | \$0.00              |
| Sewer                 | \$639.97           | 71.91%              | \$250.00               | 28.09%             | \$889.97            |
| Shipping & Postage    | \$214.82           | 100.00%             | \$0.00                 | 0.00%              | \$214.82            |
| Soda & Drinks         | \$657.21           | 100.00%             | \$0.00                 | 0.00%              | \$657.21            |
| Telephone             | \$3,454.52         | 64.82%              | \$1,875.00             | 35.18%             | \$5,329.52          |
| Training              | \$542.92           | 33.05%              | \$1,100.00             | 66.95%             | \$1,642.92          |
| Tanker Loan           | \$2,000.00         | 52.63%              | \$1,800.00             | 47.37%             | \$3,800.00          |
| Utility Loan          | \$0.00             | 0.00%               | \$5,157.36             | 100.00%            | \$5,157.36          |
| Uniforms              | 0.00%              | 0.00%               | \$0.00                 |                    | \$0.00              |
| Vehicle Fuel          | \$1,638.99         | 15.41%              | \$9,000.00             | 84.59%             | \$10,638.99         |
| Vehicle Repair        |                    | 0.00%               | \$18,033.89            | 100.00%            | \$18,033.89         |
| Wildland Fire         | 0.00%              | 0.00%               | \$0.00                 | 0.00%              | \$0.00              |
| <b>TOTAL</b>          | <b>\$69,723.04</b> | <b>26.74%</b>       | <b>\$190,985.00</b>    | <b>73.26%</b>      | <b>\$260,708.04</b> |

# EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT

By David Jennings, Director

Call volume increased this year to **3,481** calls compared to 3,278 calls for service in 2012/2013. Long-distance transfer volume increased with a call volume of **613** compared to 593 calls for service in the preceding year. Non-emergent transfers increased from 1,473 to **1,639**; emergency calls increased from 1,805 to **1,841**. Mutual aid responses were **121** calls. Paramedic interventions were required for **518** patients this year. Barre Town paramedics responded to **200** requests for intercept, versus 139 in FY 2012/13.

The EMS Department is transporting approximately 70% of inter-facility specialty (critical) care patients in EMS District 6. BTEMS is often asked to transport specialty care patients from Gifford Medical Center in Randolph, as well as Fletcher Allen and Dartmouth. The department transported **278** patients in 2013/14 compared to 271 in 2012/13. Critical Care transports have been reduced over the last two years due primarily by the presence of F.A.C.T, a critical care transport from Fletcher-Allen Medical Center, permanently based at CVMC.

From a business perspective, 2013/14 continues to be challenging for the EMS industry. A fixed fee schedule for reimbursement from Medicare, Medicaid and most other payer's, lags well behind the actual cost of providing service. We expect 2015 to bring new challenges. Effective January 1, Medicare reimbursement rates are slated to increase by 1.5%, however the 2% sequester budget cut will again need to be voted to be removed in March 2015 in order to see the 1.5% increase. VT Medicaid was proposing a reimbursement rate increase of 4% in the fall 2013 and an increase of 2% in 2014, the increase for 2013 was rescinded as was the increase for 2014, both due to State budget over-runs.

The summer of 2013 brought a request for proposal for ambulance service from the Town of Brookfield. The proposal was accepted by the voter's at the 2014 Town Meeting. The ambulance service for the Town will be shared with White River Valley Ambulance, with each service covering a specific area. Service will begin in the Spring of 2015.

## Personnel

BTEMS has paramedic intercept contracts with fourteen towns: Cabot, Marshfield, Hardwick, Woodbury, Walden, Warren, Waitsfield, Fayston, Moretown, Northfield, Roxbury, East Montpelier, Calais, and Williamstown. Intercept use has increased steadily since its inception in 2006. This program has benefited many patients and ambulance services in the area by offering a higher level care. The service raises the level of care, at an affordable cost that ambulance services can afford.

All Barre Town EMT's completed state mandated transitioning to a national certification by the National Registry of EMT's (NREMT) in January 2014. The new, more advanced scope of practice for the new Advanced EMT, requires a significant amount of continuing education. The increase in educational time translates to a considerable increase in training costs and time.

With the increased demand for training, the consolidation and revamping of the way training is offered was necessary to keep personnel from having to travel by offering more in-house training, on-line education, and District 6 training. The new Continuous Quality Improvement (CQI) program began in January with the review of all calls for service by a highly experienced paramedic. The coordinator reviews and reports findings to be used for improvement of patient care through additional training and education.

Three full-time paramedics positions opened due to Ron Harbour retiring, Keith Taylor resigned to work as a firefighter/paramedic, and Jean-Miguel Bariteau resigned to work in law enforcement. The positions were filled with paramedic's David Danforth, Chris LaMonda, and Marc Truedson.

Equipment

Since the initiation of the electronic patient care reporting (ePCR) method in May 2010, more than 15,000 patient care records have been created. This kind of reporting, via computer, has made information about a patient much quicker to access for a treating MD, medical billing service, and for EMS personnel quality assurance and improvement using data stored in a secure regional data base. Any type of information can be downloaded by administrators; statistics can be compiled and analyzed for trends, anomalies, and errors.

The EMS Department was awarded two Panasonic ToughBook laptop computers by VTEMS. They will be used for entering patient information into the electronic run form while still with the patient, saving time and getting that information to the hospital more quickly.

More advanced medical equipment is being reviewed and field tested in response to the increased scope of practice of personnel and advances in emergency medical equipment and treatment protocols. Some of the equipment being reviewed will be purchased in 2015. The Braun Infusion Pumps (monitored IV pumps for critical care patients) for example. Four portable suction units and EZ-IO's (for bone infusion of fluids) were purchased this year.

The ambulances purchased in 2012 and 2013 are operating well, and producing significant fuel savings. The Chevy trucks are averaging 12-15 mpg, the Sprinter trucks average 16-20 mpg's. Average annual mileage is 23,000 per truck (5).

**DEPARTMENT RUN HISTORY**

**2013/2014 RUN VOLUME BY TOWN**

|                  |             |
|------------------|-------------|
| Barre Town       | 497         |
| <b>Berlin</b>    | <b>2406</b> |
| Orange           | 74          |
| Topsham          | 41          |
| Washington       | 67          |
| Barre City       | 47          |
| Montpelier       | 19          |
| Northfield       | 72          |
| Williamstown     | 33          |
| Cabot            | 6           |
| Marshfield       | 14          |
| Corinth          | 6           |
| Randolph         | 34          |
| Mad River Valley | 108         |
| Burlington       | 15          |
| East Montpelier  | 12          |
| Plainfield       | 5           |
| Middlesex        | 12          |
| Woodbury         | 2           |
| Other            | 10          |

| FISCAL YEAR | TRANSFER | EMERGENCY |
|-------------|----------|-----------|
| 1991-92     | 340      | 596       |
| 1992-93     | 532      | 599       |
| 1993-94     | 463      | 677       |
| 1994-95     | 445      | 769       |
| 1995-96     | 477      | 823       |
| 1996-97     | 627      | 1,152     |
| 1997-98     | 894      | 1,303     |
| 1998-99     | 1,059    | 1,453     |
| 1999-00     | 1,381    | 1,806     |
| 2000-01     | 1,454    | 1,814     |
| 2001-02     | 1,401    | 1,787     |
| 2002-03     | 1,012    | 1,960     |
| 2003-04     | 1,348    | 2,031     |
| 2004-05     | 1,101    | 1,939     |
| 2005-06     | 969      | 1,843     |
| 2006-07     | 1,129    | 1,635     |
| 2007-08     | 1,348    | 1,766     |
| 2008-09     | 1,339    | 2,010     |
| 2009-10     | 1,145    | 1,834     |
| 2010-11     | 1,107    | 1,799     |
| 2011-12     | 1,331    | 1,859     |
| 2012-13     | 1,473    | 1,805     |
| 2013-14     | 1,639    | 1,841     |

# BERLIN HISTORICAL SOCIETY

## 2014 Annual Report

Your historical society again participated in the Vermont History Expo that was held in Tunbridge on June 21-22. The theme for this year's Expo was "Art" and we chose to tell the story of the statue of little Margaret Pitkin who died in 1899 at the age of seven. The monument was designed by Harry Bertoli and was constructed in the Bertoli Granite Company that was located next to the Pioneer Bridge in the area of Berlin next to the Winooski River that was annexed by Montpelier in 1899. Maudean Neill created our exhibit with the help of her husband Lewis. The monument is located in the Green Mount Cemetery in Montpelier.

Our annual potluck dinner meeting was held in the parish house of the First Congregational Church of Berlin in May. Maudean Lewis told the story of the dynamite shack explosion on Benjamin Falls Hill on August 1, 1932. 18,000 pounds of dynamite owned by the Vermont Highway Department blew up leaving a crater 50 feet across and 12 feet deep. The explosion was heard up to 68 miles away and windows were broken up to 10 miles away. The cause of the explosion was never determined.

In July Dave Perrin told us the story of the murder that purportedly took place next to Berlin Pond in 1838. Recent research by the Vermont Historical Society as well as Dave's own research would indicate that the whole story is quite probably a hoax.

This year we obtained about 70 photos of Berlin's old houses that were taken by the Vermont Division of Historic Preservation in 1980. We also received a gift of 15 photos of West Berlin from Clark Jillson who lives in Illinois. They were taken in 1896 by Clark's great grandmother. Among these photos was one showing the old white church which was located on the West Berlin Cemetery grounds. It was eventually bought by the Davis Bros. Granite Co. and moved over to the lot now occupied by the fire station. Another photo was of the original train station with the West Berlin sign on it.

Our president, Norb Rhinerson, has moved to assisted living quarters in Williamstown and unfortunately we do not have other personnel available to prepare and conduct meetings this winter. Questions may be directed to Corinne Stridsberg at the Town Clerks office.

We welcome any new stories, photos or memorabilia about Berlin that you may want to share. We do not ask you to part with it as we have the ability in our office in the Berlin Municipal Building to photograph it and/or copy it.

**BERLIN HISTORICAL SOCIETY**  
**Financial Statement**  
**2014**

Beginning Balance January 1, 2014 \$ 49,906.17

**INCOME**

Dues \$ 160.00  
 Dividends and Interest \$ 1,551.28  
 Airport Book Sales \$ 243.74  
 Post Card Sales \$ 4.00  
 Banjo Dan CD Sales \$ 48.00  
 Donation \$ 100.00

Total Income \$ 2,107.02

**EXPENSES**

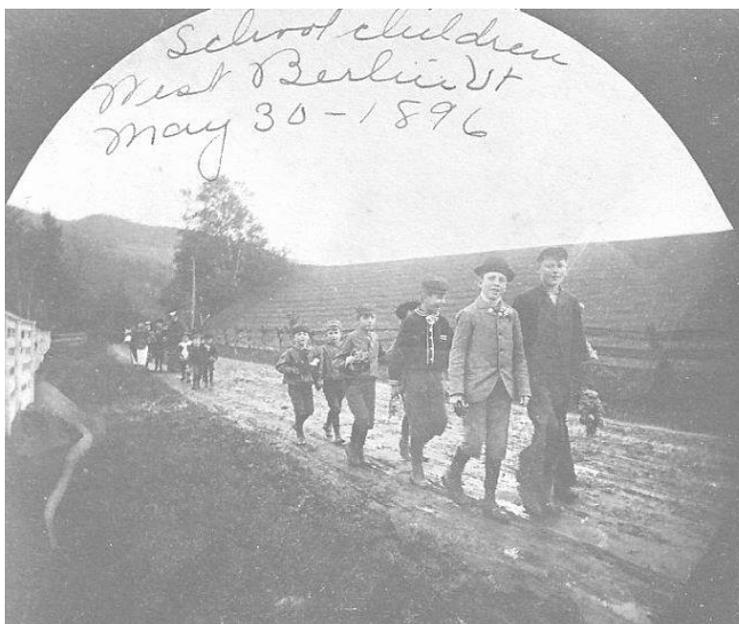
Annual Payment to Town \$ 250.00  
 Office Expenses \$ 545.73  
 Annual Meeting Expenses \$ 111.50  
 Expo 2014 Display Expenses \$ 99.92

Total Expenses \$ 1,007.15

Year End Balance \$ 51,006.04



The West Berlin Post Office was located in the Ayers General Store. 1896 Photo. This building burned down in 1899. Photo given to the Berlin Historical Society by Clark Jillson.



School children walking to the West Berlin Cemetery on Memorial Day in May 1896. Photo given to the Berlin Historical Society by Clark Jillson.

# CAPSTONE COMMUNITY ACTION

## Fall 2014 Report to the Citizens of Berlin

Since 1965, Capstone Community Action (formerly known as Central Vermont Community Action Council) has served low-income residents of Lamoille, Orange, and Washington Counties and nine communities in Windsor, Addison, and Rutland Counties. We help people build better lives for themselves, their families and their communities. This year, Capstone Community Action served 18,815 people in 9,237 Vermont households through Head Start and Early Head Start, business development, financial education, food shelves and nutrition resources, housing counseling, tax preparation, teen parent education, emergency heating assistance, home weatherization, workforce training, healthcare navigation, ongoing disaster relief, and more.

Programs and services accessed by 166 Berlin households representing 475 individuals this past year included:

- 156 individuals in 67 households accessed nutritious meals and/or meal equivalents at the food shelf.
- 41 households with 112 family members were able to keep heating their homes with help from our Crisis & Supplemental fuel programs as well as other utility costs.
- 19 individuals in 7 households worked with housing counselors to find and retain affordable, safe, secure housing.
- 1 homeless individual with 3 homeless family members worked with housing counselors to find and retain affordable, safe, secure housing.
- Veterans in 1 household worked with veteran housing counselors to find and retain affordable, safe, secure housing.
- 8 individuals in 5 households continued to receive case management services related to ongoing disaster recovery from Spring 2011 and Tropical Storm Irene flooding, as well as referrals to other community resources to address critical needs.
- 3 people and 2 households used our Low Income Taxpayer Clinic to resolve IRS controversies and learn about their rights and responsibilities as taxpayers.
- 4 children were in Head Start and Early Head Start programs that supported 6 additional family members.
- 2 pregnant and parenting teens and their children gained literacy skills through our Family Literacy Center supporting 3 family members.
- 2 households received emergency furnace repairs at no charge, making them warmer and more energy efficient for residents.
- 10 households were weatherized at no charge, making them warmer and more energy efficient for 108 residents, including 10 seniors and 11 residents with disabilities.
- 44 multi housing units were weatherized supporting 107 occupants.
- 1 person found and maintained reliable transportation with support from the Capstone Transportation Project, including car purchases.
- 13 people attended classes or met one-on-one with a financial counselor to be better able to manage and grow family finances.
- 4 entrepreneurs received counseling and technical assistance on starting or growing a business.
- 3 people saved towards an asset that will provide long-term economic security. With savings, homes were purchased; businesses were capitalized and people enrolled in higher education or training.
- 1 childcare provider received nutrition education and was reimbursed for the cost of serving nutritious meals and snacks to the 6 children in their care.
- 4 people received information and assistance for signing up for Vermont Health Connect.
- 1 person participated in an intensive 13-week workforce training program for the food service sector.

**Capstone thanks the residents of Berlin for their generous support this year!**

## CENTRAL VERMONT ADULT BASIC EDUCATION



~~~Local Partnerships in Learning~~~

- Central Vermont Adult Basic Education (CVABE) is a community-based nonprofit organization serving the basic education and literacy needs of Berlin adults and teens for forty-nine years.
- CVABE serves as central Vermont's resource for free, individualized academic tutoring for individuals (ages 16- 90+) in:
  - basic reading, writing and math literacy
  - English language skills for immigrants and refugees
  - college and employment readiness skills
  - GED (General Equivalency Diploma) and high school diploma preparation and assessment
- CVABE has six welcoming learning centers located throughout the organization's tri-county service region, including a Learning Center in downtown Barre and one in downtown Montpelier. We collaborate closely with schools, libraries, employers, and a great number of other community resources to make our unique service locally accessible. Our welcome extends to everyone.
- Last year alone, 8 residents of Berlin enrolled in CVABE's free programs. Teachers instruct students one-to-one and/or in small groups. Each student has a personalized education plan to address his/her learning goals. These goals might include: getting or improving one's job, earning a high school credential, helping one's children with homework, budgeting and paying bills, reading important information, obtaining a driving license, preparing for college, gaining citizenship, and more. *As parents gain literacy, their children are twice as likely to grow up literate themselves.*
- In recent years, CVABE has provided free instruction to 500-600 people annually in its overall service area of Washington, Orange and Lamoille Counties. *Nearly all students are low income*. It currently costs CVABE \$2,790 per student to provide *a full year* of instruction. Over 100 community volunteers—including volunteers from Berlin—work with CVABE's professional staff to meet the large need for these services while keeping overhead low.
- We are deeply appreciative of Berlin's voter-approved past support. This year, your level support of \$1,200 is again *critical* to CVABE's free, local education services. Only a portion of CVABE's budget is comprised of state and federal support. *Funding is needed each year from the private sector and from the towns and cities we serve, or we could not help many of the neighbors who need education for a better life.*
- **For more information** regarding CVABE's basic education and literacy instruction for students, or volunteer opportunities, contact:

**CVABE's Barre Learning Center**  
46 Washington Street, Suite 100  
Barre, VT 05641  
(802) 476-4588  
or

**CVABE's Montpelier Learning Center**  
100 State Street, Suite 3  
Montpelier, VT 05602  
(802) 223-3403  
[www.cvabe.org](http://www.cvabe.org)

## CENTRAL VERMONT COUNCIL ON AGING



**Promoting Healthy Aging**  
**Senior HelpLine: 1-800-642-5119**

### **Report of Services to Berlin**

Central Vermont Council on Aging is a private, nonprofit organization that is dedicated to the mission of supporting elders and family caregivers in leading self-determined, healthy, interdependent, meaningful and dignified lives in their homes and communities.

For more than 40 years, CVCOA has assisted older Vermonters aged 60 and up to remain independent for as long as possible. We connect the elders in our communities to the network of benefit programs and services that they need to thrive. All services are made available to our clients at no charge without regard to health, income or resources.

Some of the options we make available include:

- Senior HelpLine – (800) 642-5119 – has the answers to hundreds of common questions from elders, families and caregivers
- Information & Assistance staff counsel elders and families on the many available benefit programs and services, such as 3SquaresVT, seasonal fuel assistance, and more
- Case Managers work with clients in their homes to assess needs and develop, implement and coordinate individualized long-term care plans
- Nutrition Services oversees the menu development for home-delivered and community meals and provides the largest source of funding for the 14 meal sites that prepare and deliver these meals
- State Health Insurance Program (SHIP) provides personalized Medicare counseling, group training, and enrollment assistance for Medicare Part D plans
- Family Caregiver Support promotes the well-being of the family members who help to make it possible for seniors to remain in their home

In the past year, we have touched the lives of thousands of elders throughout Central Vermont, including an estimated 168 in your town. Dorothy Robinson is the Case Manager dedicated to serving the seniors in Berlin and worked directly with 48 families in the past year.

All of us at CVCOA extend our gratitude to the residents of Berlin for their ongoing commitment to the health, independence, and dignity of those who have contributed to making the Central Vermont communities what they are today.

59 N. Main Street, Suite 200, Barre VT 05641-4121  
1-877-379-2600 (Toll Free) 1-802-479-0531 (Local)

[cvcoa@cvcoa.org](mailto:cvcoa@cvcoa.org)



## CENTRAL VERMONT HOME HEALTH & HOSPICE



**Central Vermont  
Home Health & Hospice**  
A Century of Caring and Quality

### 2014 ANNUAL SERVICE REPORT

TOWN OF BERLIN

January 2015

Central Vermont Home Health and Hospice (CVHHH) is a 103 year-old full service, not-for-profit Visiting Nurse Association governed by a local voluntary Board of Directors. Serving the residents of 23 Central Vermont towns in the comfort and privacy of their own homes, CVHHH is committed to providing high quality, medically-necessary home health and hospice care to all Central Vermonters regardless of their ability to pay, geographic remoteness or complexity of health care needs. The agency also promotes the general welfare of local community members with long term care and health promotion activities including flu and pneumonia vaccinations, health screenings, foot care clinics, international travelers' health and caregiver support. In addition to direct patient care, our hospice program offers comprehensive bereavement services and volunteer training.

#### **Report of CVHHH Services to the Residents of Berlin Jan 1, 2014 to Nov 30, 2014 \***

| Program               | # of Visits |
|-----------------------|-------------|
| Home Health Care      | 1512        |
| Hospice Care          | 224         |
| Long Term Care        | 1026        |
| Maternal Child Health | 47          |
| TOTAL VISITS/CONTACTS | 1026        |
| TOTAL PATIENTS        | 103         |
| TOTAL ADMISSIONS      | 125         |

**\*Audited figures not available at the time of report submission. Preliminary figures are not expected to vary significantly.**

Town funding will help ensure CVHHH continues these services in Berlin through 2015 and beyond. For more information contact Sandy Rouse, President/CEO, or Daniel Pudvah, Director of Development at 802.223.1878.

## CENTRAL VERMONT REGIONAL PLANNING COMMISSION 2014 ANNUAL REPORT, TOWN OF BERLIN

The Central Vermont Regional Planning Commission is a consortium of 23 towns and cities in Washington County and western Orange County. The Commission has been providing planning and development assistance to communities since 1967 through its experienced and knowledgeable staff. CVRPC is governed by appointed representatives from each municipality in the region.

The Commission provides assistance on municipal plan and bylaw updates, and this year continued its focus on town planning and consultations with local officials. The Commission's Transportation Advisory Committee (TAC) continued to evaluate the regional inter-modal transportation needs and make recommendations on projects that should be included in the State Transportation Agency's 5 year capital program. CVRPC also continued its work on the development of local hazard mitigation plans, population and housing growth, and river and stream assessments to support transportation and water quality improvements. The Commission has also been actively involved in assisting towns with the development or updates of LEOP's (Local Emergency Operations Plans). The Commission's work continued this year with providing assistance to towns on flood issues from Tropical Storm Irene and subsequent storms. Assessment and mapping services were provided to those towns impacted, and work is ongoing as it relates to procuring grant funds for repairs to local infrastructure. CVRPC continued its work with towns on assessing green infrastructure barriers and developing language for town plans and bylaws, as well as finalizing the draft Forest Stewardship Plan. CVRPC is updating the Regional Plan with its "*Plan Central Vermont*" outreach effort to involve members and residents in the work of building a sustainable and engaged Region.

This year, the Commission supported the efforts of the Town of Berlin by updating the conserved lands map, performing traffic counts at intersections and roads, assisting with bike and pedestrian path development, updating the Road Surface Management System, review of Act 250 applications including expansion of the Berlin Mall, coordinated and provided information on flood assistance, and assisted with the development of a grant application for flood-related projects.

The Commission also sponsors regional planning programs, provides a forum for inter-municipal cooperation, and participates in state regulatory proceedings for projects that have impact across municipal boundaries. Significant staff time this year was spent working with municipalities on mapping and analysis of current bylaws to understand how they influence future development patterns. CVRPC can also provide model bylaws and assist municipalities with the administration of grants.

Thank you for your continued support for local and regional planning. Please call us for assistance with planning, zoning, transportation, recreation, mapping, or data needs. For more information, you can reach us at (802) 229-0389, or visit our website [www.centralvtplanning.org](http://www.centralvtplanning.org) and [Find us on Facebook!](#)

Susan M. Sinclair, Executive Director  
Robert Wernecke, Commissioner

## CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT

137 Barre Street, Montpelier, VT 05602 [www.cvswwmd.org](http://www.cvswwmd.org) 802-229-9383

CVSWMD is made up of 18 member cities and towns and approximately 52,000 residents. Matt Levin represents Berlin on the CVSWMD Board of Supervisors.

In FY14, CVSWMD provided \$17,827 in School Zero Waste and Walbridge Reuse Grants, \$18,987 in Municipal Assistance Grants, and \$3,709 in Green Up Day Grants to member municipalities. The Town of Berlin received a \$2,000 Municipal Assistance Grant for a bulk trash collection. Berlin Elementary School received a \$1,852.50 School Zero Waste Grant to purchase cups, utensils, and compostable napkins for its snack program.

The district continues to provide award-winning programming, including:

- **Residential Composting:** CVSWMD sells Green Cone food digesters, Soilsaver composting units and kitchen compost buckets at cost to district residents.
- **Business Composting:** CVSWMD has **83** participating businesses and institutions throughout Central Vermont, which, combined, diverted an estimated **1,245 tons** of food scraps to composting facilities in FY14.
- **School Composting (part of our School Zero Waste Program):** All 25 public schools in the district participate in this program. Over the course of the 2013-2014 school year, our schools diverted an estimated **249,150 pounds** (or 124.575 tons) of high quality food scraps.
  - **Berlin Elementary School** has diverted **7.55 tons** of food scraps in FY14 alone!
  - **U-32 High School** has diverted **6.1 tons** of food scraps from the landfill in FY2014
- **Special Collections:** In 2014, nine events were held, in which CVSWMD collected hazardous waste, paint, batteries and fluorescent bulbs.
  - Two household hazardous waste (HHW) collections were held close to Berlin; one in Barre and one in Montpelier.
  - 73 visitors to our Additional Recyclables Collection Center came from Barre Town.
- **Website:** CVSWMD posts useful information about what can be recycled, how to dispose of hazardous waste, and about our goal to move toward Zero Waste, including the “A to Z Guide,” new Paint Care guidelines, dates and times of our special collections, and strategies for achieving a Zero Waste household.

For more information go to [www.cvswwmd.org](http://www.cvswwmd.org) or contact us at 802-229-9383 or [comments@cvswwmd.org](mailto:comments@cvswwmd.org) or contact Matt Levin at 229-4281 or email him at: [mlevinvt@gmail.com](mailto:mlevinvt@gmail.com)

## FAMILY CENTER OF WASHINGTON COUNTY



....serving families in Berlin

The Family Center of Washington County fosters the positive growth and development of young children and their families. The Family Center's array of services includes: infant, toddler and preschool child care, playgroups for children from birth to five, parent education and outreach activities – for mothers and fathers, training for child care providers, assistance to parents in finding and paying for child care, and planning and coordinating the Central Vermont Building Bright Futures Council's region-wide programs for parents as first teachers of their children. We served 4,146 individuals in Central Vermont last fiscal year.

### Among the 188 individuals in Berlin who benefited from the Family Center's programs and services from July 1, 2013 – June 30, 2014 were:

- \*56 who consulted our **Child Care** and other **Resource and Referral services**, receiving assistance in finding suitable child care to meet their needs, answering questions related to child care and child development, and receiving information about other community resources available to them.
- \*20 **families** who received **assistance paying for child care**.
- \* 9 **licensed and registered child care providers** and other support agencies who consulted our **Provider Support services**, and received monthly newsletters and training on a wide variety of topics through home visits, conferences, workshops, and intensive Child Development Associate training.
- \* 4 **children and 5 adults** who participated in our **Playgroups**. Playgroups are free, open to all families with children birth to five, and have no eligibility requirements. Children have a chance to play with others in a safe, stimulating and nurturing environment. Parents talk to other parents, draw upon each other for support, learn new skills from Playgroup Facilitators and get information about community resources.
- \* 2 **adults and 5 children** who participated in **Parent Education** workshops and related activities for children.
- \*10 **children** who attended our 4 STARS **Early Childhood Education** program.
- \*25 **children and parents** who attended our **community events**.
- \*39 **individuals** who were served by one of our specialized **Home Visiting** services, providing parent and family education and support.
- \* 3 **community member and child care professional** who planned local and regional **Building Bright Futures Council or Children's Integrated Services** activities.
- \* 1 **child** who received **specialized transportation assistance** through our bus.
- \* 9 **individuals** who received **employment training** in our **Family Works program** and **Reach Up Job Coaching**.

We are grateful for the support shown by the voters of Berlin. For more information about any of our programs, please contact Lee S. Lauber, Executive Director, at 262-3292, Ext. 118, e-mail us at [familycenter@fcwcv.org](mailto:familycenter@fcwcv.org), or visit our website at [www.fcwcv.org](http://www.fcwcv.org).

*"...fostering the positive growth and development of young children and their families."*

# GREEN MOUNTAIN TRANSIT AGENCY (GMTA)



## Green Mountain Transit Agency Town of Berlin FY14 Annual Report

### Who We Are

GMTA is the public transportation provider for the northwest and central regions of Vermont, offering a variety of services to the communities in which we serve. GMTA is proud to offer traditional public transportation services like commuter, deviated fixed routes and demand response shuttles to densely populated municipalities, while providing individualized services such as shopping and health care shuttles, Medicaid, Elderly and Disabled services to both urban and rural locations.

### Our Services

Individual Special Needs Transportation

**For FY14, 57 Town of Berlin individual residents were provided continuous transportation service for special needs, totaling 2,543 trips and 10,899 total miles driven.**

GMTA provides essential medical and non-medical transportation service to those who qualify for Medicaid, Elderly and Disabled, non-Medicaid medical, human service and/or critical care funds. We offer individual coordinated services for those who qualify through scheduled rides with GMTA volunteer drivers, special shuttle service or general public routes. Special services offered direct access to:

- ❖ Medical treatment
- ❖ Meal site programs
- ❖ VT Association of the Blind
- ❖ Central VT Substance Abuse
- ❖ Prescription and Shopping
- ❖ Adult Day Care Service
- ❖ Woodridge Nursing Home
- ❖ Washington County Mental Health

### General Public Transportation

For FY14, GMTA ridership for all regions served totaled 368,523. GMTA provides traditional general public transportation service through deviated fixed route, commuter, health care, demand response and shopping shuttles to directly support the demand for affordable commuter, environmentally efficient and daily need transportation solutions.

### Town of Berlin General Public Transportation Service

GMTA provides direct or connecting service for the Town of Berlin through the following general public transportation routes:

|                          |                          |                     |
|--------------------------|--------------------------|---------------------|
| MONTPELIER LINK EXPRESS  | CITY COMMUTER            | CITY MID DAY        |
| US 2 COMMUTER            | WATERBURY COMMUTER       | ROUTE 100 COMMUTER  |
| BARRE HOSPITAL HILL      | MONTPELIER HOSPITAL HILL | NORTHFIELD COMMUTER |
| PLAINFIELD HEALTH CENTER |                          |                     |

### Thank You

Thank you to the taxpayers and officials of the Town of Berlin for your continued financial support of GMTA's public transportation service and for your commitment to efficient transportation solutions.

### Information

Please feel free to contact us with questions or to request additional information on GMTA services at 802.223.7287 or [info@gmtaride.org](mailto:info@gmtaride.org).

# GREEN UP VERMONT



P.O. Box 1191  
Montpelier, Vermont 05601-1191  
(802)229-4586, or 1-800-974-3259  
[greenup@greenupvermont.org](mailto:greenup@greenupvermont.org)  
[www.greenupvermont.org](http://www.greenupvermont.org)

## **Annual report information - Green Up Day, May 3, 2014**

Green Up Day celebrated 44 years in 2014! Green Up Vermont is the not-for-profit 501(c) (3) organization responsible for continuing the success of Green Up Day. Green Up Vermont is not a State Agency! The success of Green Up for Vermont depends upon two essential ingredients: one is the combined efforts of individuals and civic groups volunteering to make it all possible; and two, the financial support given by the public and private sectors throughout Vermont.

With your town's help, we can continue Vermont's unique annual tradition of taking care of our beautiful landscape and promoting civic pride so our children grow up with Green Up. Our coordinators tell us that many of their volunteers are families with young children. Green Up Vermont focuses on education for grades K-12 with activities such as a curriculum for K-4, activity booklets, a story and drawing booklet, and the annual poster and writing contests for grades K-12. Please visit [www.greenupvermont.org](http://www.greenupvermont.org) to learn more.

Careful use of resources minimizes Green Up's costs. The State appropriates funds that cover about 14 percent of our budget. Last year, appropriations from cities and towns covered 18 percent of our budget. These funds pay for supplies including over 48,000 Green Up trash bags, promotion, education, and services of two part-time employees. We ask your community to contribute because when you support Green Up Vermont you are not just supporting a program but Vermont and the people who live – and visit – here.

Mark your calendars for the next Green Up Day, May 2, 2015, celebrating 45 years! Get together with family and friends and clean up for Green Up Day, always the first Saturday in May.



MONTPELIER SENIOR ACTIVITY CENTER  
**Short Description for Berlin Town Report, Winter 2015**

**Montpelier Senior Activity Center**

Anyone 50 years of age or over is welcome to participate in programs, activities, meals and services that promote successful aging and lifelong learning. According to the National Council on Aging, older adults who participate in senior center programs can learn to manage and delay the onset of chronic disease and experience measurable improvements in their physical, social, spiritual, emotional, mental, and economic well-being. Additionally, compared with their peers, senior center participants have higher levels of health, social interaction, and life satisfaction.

45 regular weekly classes include strength training, dance, yoga and tai chi; three different foreign languages, writing and poetry; film series, painting, rug hooking, clay and other arts; iPhone and Facebook. Friends old and new gather for mah jonnng, bridge and cribbage. A six-station computer lab, Wi-Fi, Wii, printing, photocopying, and book and periodical donations library are free to members, along with an upright and electric piano. Coffee, tea and congregate meals (FEAST Together or To-Go, Tuesday and Friday) are available, and a new commercial kitchen has expanded nutritional options since 2013. Many activities are free. Other MSAC class fees are modest, and financial aid is available to all.

Off-site, members have greatly discounted access to technology classes at the middle school, swimming, tennis, and several gyms. Regular and diverse day trips are planned around New England with the aid of the Center's 12-passenger van. The Center hosts health clinics, foot and massage clinics, and a variety of sessions with representatives from community partners such as Council on Aging, Home Health and Homeshare Now. A Resource Room provides a library of information about senior services and options. Montpelier Memory Café is an enjoyable and informative monthly gathering for people with dementia and their caregivers.

In the past year, **41** residents from Berlin participated regularly at MSAC as members, and the rate is increasing each year. As a supporting town, Berlin members have reduced dues and can register for classes earlier than members from non-supporting towns. **Additional uncounted** residents from Berlin took advantage of the many MSAC and community events, meals and services that are free and open to the public at the Center.

For more information, email [msac@montpelier-vt.org](mailto:msac@montpelier-vt.org), call 223-2518 or go to [www.montpelier-vt.org/msac](http://www.montpelier-vt.org/msac). Like MSAC on Facebook and/or join our e-list to stay tuned regularly! We hope to serve even more Berlin residents in the coming year and greatly appreciate your town's support!

## PEOPLE'S HEALTH & WELLNESS CLINIC

553 North Main Street • Barre, VT 05641 • Telephone (802) 479-1229  
Serving the Uninsured and Underinsured of Central Vermont

### **2014 People's Health & Wellness Clinic Program Summary**

The Mission of the People's Health & Wellness Clinic is to provide primary health care and wellness education to uninsured and underinsured central Vermont residents who could not otherwise afford these services.

In Calendar Year 2014, the People's Health & Wellness Clinic provided 3004 patient interactions to 726 individual patients. 223 of these patients were new to the Clinic. We provided 797 medical visits, 529 medical consults, 602 diagnostic tests, 10 dental hygiene visits and 18 referrals to dentists for treatment. We also helped many of the 726 patients navigate the application process for a variety of programs including Medicaid, Ladies First, Medicare, Healthy Vermonters, Affordable Meds, and Central Vermont Medical Center's patient financial assistance program, and in the winter and spring completed a year-long grant project navigating people through Vermont Health Connect. Through all these efforts, we were able to successfully enroll them 397 times, many in more than one program.

In 2014, Berlin residents came for 24 medical visits, representing 19 unduplicated patients. We provided 28 case management visits, 7 medical consults, 41 diagnostic tests (labs, x-rays, etc.) and provided immunizations and pharmaceutical samples 14 times. We helped 7 individuals navigate the new health care system and successfully enroll into health insurance and assistance programs. We also did five dental screenings under our new on site hygiene program.

Volunteer practitioners are the heart of our service model. In 2014, over 100 volunteers gave over \$117,000 worth of their time serving our patients. Over \$118,000 worth of pharmaceuticals and medical supplies were donated for our patients, and we paid \$6,128 for diagnostic testing, and got another \$11,013 of tests donated.

In November of 2014, we were extremely pleased to begin offering full dental hygiene services on site. This enables us to offer preventive dental care and hygiene education to all our patients. It complements the referral service we began in 2013, where a small group of area dentists will take patients for free for more involved dental treatment.

We define our primary service area as all of Washington County, plus the Orange County towns of Orange, Washington, and Williamstown, but we do not restrict geographic access, and ended up serving people from 49 Vermont towns. To have been eligible for our services in 2014, one must not have health insurance (including Medicaid or Medicare), *or* have a health insurance deductible that is greater than 7.5% of household income, *or* need services offered by PHWC that are not covered by insurance, *and* have a household income of less than 300% of the Federal Poverty Level.

We are very grateful to have had the support of every town in central Vermont, including Berlin, as we do our work. This helps us leverage other funding from foundation and corporation grants. Thank you again for continuing to support the efforts of the People's Health & Wellness Clinic.

## RETIRED & SENIOR VOLUNTEER PROGRAM

# RSVP

RSVP Volunteers are essential to our community - from delivering Meals on Wheels and staffing at the Aldrich Public Library, to Bone Builders exercise program. Volunteers of all ages are crucial to helping meet our community's needs. Without RSVP volunteers, many of our non-profit organizations would find it difficult to maintain the services needed by our friends and neighbors.

The money requested from Berlin is used to help offset the costs of supporting volunteers. These costs are: travel, insurance, training, recognition and coordination time.

What Does RSVP Mean? The acronym stands for the Retired & Senior Volunteer Program, whose mission is to engage volunteers 55 and better in service. This however poses a problem because as soon as someone younger hears the meaning of the acronym they think they are ineligible to serve, this is not true. Our communities' nonprofits need people of all ages.

RSVP simply means an agency dedicated to volunteers of all ages and to the nonprofit organizations and businesses in our communities. RSVP also means the Bone Builders program, designed to prevent and slow the onset of osteoporosis in older citizens. RSVP means having volunteers providing transportation at Green Mountain Transportation Agency, helping at the Montpelier Food Pantry, at elementary schools, hospitals, nursing homes, adult education, transportation programs, and wood banks.

For more information, or to volunteer here in your community, please contact Dan Noyes at 888-2190 or [dnoyes@cvcoa.org](mailto:dnoyes@cvcoa.org). RSVP Volunteer Center is an invitation to serve. Sponsored by the Central Vermont Council on Aging, it is a national program designed to provide opportunities for persons of any age who continue to remain actively involved in the life of their community. The aim is to develop specific volunteer opportunities that utilize the particular skills and interests of each individual volunteer, at the same time keeping an eye to what needs to get done in the community. Offices are located in Morrisville, Barre, and Waterbury or visit [www.volunteervt.com](http://www.volunteervt.com) to learn of other opportunities in your community.

## SEXUAL ASSAULT CRISIS TEAM

4 Cottage Street, Barre, Vermont 05641  
Office: (802) 476-1388 Facsimile: (802) 476-1381  
24 Hour Hotline: (802) 479-5577  
E-Mails: Bobbi Gagne [SACTWC@AOL.COM](mailto:SACTWC@AOL.COM)

### 2013-2014 Annual Report

The Sexual Assault Crisis Team (SACT) is a private, non-profit organization that offers free of charge advocacy for male and female victims of sexual violence. This advocacy includes emotional support both one on one and groups, 24/7 emergency hotline, legal support, medical and hospital support, emergency overnight shelter support and shelter use for victims/survivors, their non-offending family members during the legal process including court, depositions, rape exam recovery, time before or after individual counseling sessions through private therapist, other times when victims/survivors need a private space or bed for an hour or a day. SACT also provides education around all sexual violence issues for Washington County Schools K-12 and colleges, service groups and other public organizations.

SACT is continuing to face additional demands on our resources as we attempt to provide the services needed for male and female shelter residents who are leaving behind their homes, belongings and financial resources for medical, food and restart up costs. Victims and survivors not only look to us to provide food, emergency dental and or medical assistance but also look to us for transportation funds and relocation funds including rent deposits etc.. We have also found our shelter staff are having to provide assistance to people to apply for RFA's, to fill out victim's compensation forms, aid in communicating with other needed services and using our shelter to apply for or change location information for SSI and other resource needs. SACT is working collaboratively with community partners to provide services to Washington County Communities and the survivors and their families we serve. SACT is also working closely with Norwich University and the Vermont National Guard Sexual Violence Response Coordinator to ensure returning soldiers and their family members, who are struggling with sexual violence issues, are offered all of our services to facilitate their transition to civilian life.

SACT operates using paid staff and during 2013-2014 we had five volunteers and six part time stipend paid hotline staff from local communities who trained for twenty hours to provide confidential advocacy to victims by responding to hotline calls. During 2013-2014 SACT received 2002 calls for services including crisis calls for sexual assaults, requests for emotional support, hospital advocacy, criminal justice advocacy, information and referral, and requests for education and training. These calls for services were handled by both paid staff and volunteers. During fiscal year 2013-2014 SACT provided services to 179 new unduplicated and 15 return clients. SACT served survivors who suffered from a variety of abuse, including sexual assault, sexual abuse, stalking, pornography and human trafficking.

SACT provided shelter for male and female survivors of sexual violence all the services provided by SACT including shelter are inclusive of all non-offending survivors and their non-offending family members. SACT also provided shelter for male victims of domestic/sexual violence (of which two were returning military) and for special needs victims, primarily those needing a handicapped accessible facility which allows the non-offending care provider to stay in shelter with the victim/survivor. During the 2013-2014 fiscal year, SACT provided shelter for 41 people, including 31 adult females and 3 adult males and 3 female children and 4 male children for a total of 952 bed nights. SACT remains dedicated to providing services to all survivors of sexual violence and remains committed to identifying new needs and meeting that challenge.

## VERMONT 2-1-1

### WHY CALL VERMONT 2-1-1?

Vermont 2-1-1 is an Information and Referral program of the United Ways of Vermont. By dialing 2-1-1 from any phone in Vermont, you will receive up-to-date information and referrals on health and human services across the state.

By dialing 2-1-1 information is much easier to find. 2-1-1 is a local call for free and confidential community information and referrals. When you call Vermont 2-1-1, you will receive person-to-person assistance, 24 hours a day/7 days a week. Language translation services are also available.

Vermont 2-1-1 is the entry point for National Lifeline Suicide Prevention calls, the Vermont Agency of Human Services Afterhours Emergency Housing and Public Inquiry Line for Vermont Emergency Management during an incident or emergency, such as the April 2011 flood and Tropical Storm Irene. Vermont 2-1-1 Contact staff will assist callers with a mental health crisis, emergency housing and shelters, evacuation routes, commodity points of distribution locations, federal reimbursement procedures and more.

Vermont 2-1-1 collects town, county and statewide data and feeds it back to communities to help make systemic change. Monthly reports showing the needs of your town are available. In 2014, there were 154 calls from residents of Berlin to Vermont 2-1-1, with the top reasons for calls being homeless motel vouchers, utility assistance, community shelters, Financial Assistance and Food pantries. Hospitals, lawyer referral services and rent payment assistance were also among the top referrals.

Dialing the simple three digit number, 2-1-1, can become as automatic to anyone with a health and human service need as dialing 9-1-1 is in an emergency. We can make sure Vermonters have access to community, faith and state based services to help them with everyday needs and in difficult times.

For further information: dial 2-1-1 or  
1-866-652-4636

[www.vermont211.org](http://www.vermont211.org)

Respectfully submitted,  
MaryEllen Mendl  
Director

## VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED Report of Services for Town of Berlin

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

During Fiscal Year 2014, VABVI served 1,409 clients from all 14 counties in Vermont, including 5 adult clients in Berlin and 103 adults and 20 students from Washington County.

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

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

VABVI has four offices statewide, located in Brattleboro, Montpelier, Rutland and South Burlington. For more information about VABVI's services, or to volunteer, please contact us at (800) 639-5861, email us at [general@vabvi.org](mailto:general@vabvi.org) or visit us our website at [www.vabvi.org](http://www.vabvi.org). "Like" us on Facebook at [www.facebook.com/vabvi.org](http://www.facebook.com/vabvi.org).

We are respectfully requesting \$500 from Berlin.

## VERMONT CENTER FOR INDEPENDENT LIVING TOWN OF BERLIN - SUMMARY REPORT

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

Final numbers for our FY'14 (10/2013-9/2014) show VCIL responded to over **2,383** requests from individuals, agencies and community groups for information, referral and assistance and program services for individuals living with a disability. VCIL Peer Advocate Counselors (PACs) provided one-on-one peer counseling to **304** individuals to help increase their independent living skills (including **12** peers who were served by the AgrAbility program and **6** peers who received specialized Benefits to Work Counseling). VCIL's Home Access Program (HAP) assisted **215** households with information on technical assistance and/or alternative funding for modifications; 51 of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **125** individuals with information on assistive technology; 36 of these individuals received funding to obtain adaptive equipment. **447** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60.

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

During FY '14, **9** residents of **Berlin** received services from the following programs:

- Meals on Wheels (MOW)
- Peer Advocate Counseling Program (PAC)
- Information, Referral and Assistance (I,R&A)

To learn more about VCIL, please call VCIL's toll-free I-Line at: **1-800-639-1522**, or, visit our website at **[www.vcil.org](http://www.vcil.org)**.



## VERMONT DEPARTMENT OF HEALTH TOWN REPORTS

**State of Vermont Department of Health**  
**Barre District Office**  
**5 Perry Street Suite 250, Barre, Vermont 05641**  
HealthVermont.gov  
802-479-4200 / fax 802-479-4230 / toll free 888-253-8786

### Vermont Department of Health Report for Berlin

Your Health Department district office is in Barre City at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With our headquarters and laboratory in Burlington and 12 district offices around the state, we deliver a wide range of public health services and support to your community. For example, in 2014 the Health Department:

**Supported healthy communities:** Between 2013 and 2014, Community Connections and Central Vermont New Directions Coalition were awarded two Health Department grants totaling approximately \$200,000. These funds are being used to create the conditions that reduce physical inactivity, inadequate nutrition, tobacco use and substance abuse in Berlin and five surrounding towns.

**Promoted school gardens:** Working in partnership with Central Vermont Food Systems Council, we recently achieved our collective vision to have a garden in every Washington County school. We will provide technical assistance to sustain these efforts in the years to come.

**Helped improve access to summer meals:** We collaborated with Hunger Free Vermont as well as Barre, Washington Central and Washington Northeast Supervisory Union sponsors to establish more summer meal sites and remove barriers to participation. Union 32 High School, Kids Watch, Berlin Cub Scout Day camp and 27 other sites throughout our district distributed 30,902 meals. This represents a 35% increase in the number of meals served as compared with 2013.

**Provided WIC food and nutrition education to families:** We served about half of all Vermont families with pregnant women and children to age 5 with WIC (Women, Infants and Children Supplemental Nutrition Program). WIC provides individualized nutrition education and breastfeeding support, healthy foods, and a debit card to buy fruit and vegetables. In Berlin, 92 women, infants, and children were enrolled in WIC. The average value of foods provided is \$50 per person per month.

**Worked to prevent and control the spread of disease:** From January to September 2014 we responded to 149 cases of infectious disease in Washington County. In 2013, approximately \$13 million of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide; \$1.4 million of which was in your district's area.

**Facilitated discussion on opiate addiction:** Following the Governor's Forum on Opiate Addiction, regional meetings took place around the state including 529 in-person participants. Central Vermont has created a community steering committee. We are exploring many needs, including a statewide 211/United Way web page to help navigate resources and information.

## WASHINGTON COUNTY YOUTH SERVICE BUREAU

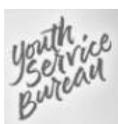
| <b>The Washington County Youth Service Bureau/Boys &amp; Girls Club<br/>Is an Important Resource to the Residents of Berlin</b>   |   |
|---|---|
| During the past service year July 1, 2013 – June 30, 2014, the Washington County Youth Service Bureau/ Boys & Girls Club provided the following services to 39 individuals in <b>Berlin</b> : |   |
| ➤ 2   | <b>Teens and their Families</b> were assisted by the <b>Country Roads Program</b> that provides 24-hour crisis intervention, short-term counseling, and temporary, emergency shelter for youth who have runaway, are homeless, or are in crisis.  |
| ➤ 8   | <b>Teens</b> were provided with <b>Substance Abuse Treatment</b> through the <b>Healthy Youth Program</b> . This service includes substance abuse education, intervention, assessments, treatment and positive life skills coaching. Support is also available for families.                      |
| ➤ 10  | <b>Teens</b> participated in the <b>Basement Teen Center</b> in Montpelier that provides supervised drop-in time, leadership opportunities, and a variety of safe, substance-free activities & events.  |
| ➤ 4   | <b>Teens participated</b> in the <b>Transitional Living Program</b> that helps homeless young people make the transition to independent living. This program teaches life skills and budgeting; assists with employment and education goals; and provides direct rent assistance.                 |
| ➤ 4   | <b>Family Members</b> (2 teens & 2 children) participated in the <b>Teen Parent Program</b> that educates teens about the challenges of parenting at an early age; and helps teen parents and pregnant teens build parenting and life skills, continue their education, and create healthy homes. |
| ➤ 11  | <b>Community Members</b> were served through the <b>40th annual Community Thanksgiving Dinner</b> organized by the Bureau and includes home delivery for housebound community members. <b>6</b> of these meals were delivered to home-bound residents.  |

This year's funding request represents approximately \$12.82 per person served. This is only a small fraction of the cost of the services provided by the Bureau. Most of the services provided to Berlin residents have involved multiple sessions, counseling services were provided by certified or licensed counselors, and emergency temporary shelter included 24-hour supervision, meals, and transportation.

Referrals to the Washington County Youth Service Bureau/Boys & Girls Club come from parents, teachers and other school personnel, other area organizations, the Vermont Department of Children and Families, the Vermont Department of Corrections, churches, police officers, and young people themselves. Many referrals are received through the agency's **24-Hour Crisis Response Service**.

The Bureau is a private, non-profit, social service agency. All programs and services are funded by foundations, state government, federal government, Medicaid and other insurance, private donations, area towns, and fundraising activities.

For Information and Assistance Call



**The Washington County Youth Service Bureau/Boys & Girls Club**

**CALL 229-9151 - 24 Hours a Day – 7 Days A Week**

P.O. Box 627, 38 Elm St, Montpelier, Vermont 05601

Fax: 802-229-2508 / E-Mail: [wycysb@wycysb.org](mailto:wycysb@wycysb.org)

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TAXES – AUTOMATIC DEDUCTION FORM



NOTICE TO ALL TAXPAYERS OF THE TOWN OF BERLIN

You may elect to have your taxes automatically deducted from your bank account. This free service offers convenience and reliability. The Town of Berlin will issue an electronic withdrawal from either your checking or savings account (at any bank in the United States) and apply it to your property taxes. Deductions may be as follows:

- Quarterly (4 equal – Aug./Nov./Feb./May)
Or
25% down, 9 monthly September – May (new automatic accounts, first year)
and
12 Monthly: June thru May (ongoing automatic accounts, after first year)

In the event that there is insufficient funds in that account on the day of withdrawal you will be assessed an 8% penalty and 1% interest. (Just as if you have paid late.)

PLEASE COMPLETE THIS FORM BELOW AND RETURN TO THE TREASURER AT THE BERLIN MUNICIPAL OFFICE BUILDING

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AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED PAYMENTS

Agreement form must be complete in order for your request to be processed.

Name \_\_\_\_\_ Parcel ID# \_\_\_\_\_

Tel # \_\_\_\_\_

I (we) hereby authorize the Town of Berlin to initiate a debit/credit entry to my (our \_\_\_ Checking account / \_\_\_ Savings Account (select one) indicated below and the depository named below, hereinafter called Depository, to debit same to such account.

Name of Bank or Credit Union \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

ABA Number\*\* \_\_\_\_\_ Account Number \_\_\_\_\_

\*\* Usually the ABA Number is the first nine digit number on the bottom of your check. You may call your bank or financial institutions to verify. PLEASE ATTACH PHOTOCOPY OF A CHECK.

Payment Option: \_\_\_ Quarterly (4 equal to coincide with tax due dates)
\_\_\_ 25% down with 9 monthly payments. September – May and
12 Monthly Payments: June thru May

This authorization will remain in full force and effect until the Town of Berlin receives written notification of its termination in such time and in such manner as to afford the Town a reasonable opportunity to act on it.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

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## VOLUNTEER POSITIONS ON TOWN BOARDS

The Town of Berlin is looking for qualified individuals to serve on Boards / Committees. If you are interested in getting involved, please fill out and return this form to:

Town of Berlin - Volunteer Positions  
108 Shed Road, Berlin, VT 05602  
or call the Town Office at 223-4405

Name \_\_\_\_\_

Address \_\_\_\_\_

Home phone \_\_\_\_\_ Cell phone \_\_\_\_\_

Interest in serving on:

- |   |   |
|---|---|
| <input type="checkbox"/> Board of Sewer Commissioners | <input type="checkbox"/> Recreation Board               |
| <input type="checkbox"/> Planning Commission          | <input type="checkbox"/> Emergency Management Team      |
| <input type="checkbox"/> Development Review Board     | <input type="checkbox"/> Water Supply Committee         |
| <input type="checkbox"/> Cemetery Commission          | <input type="checkbox"/> Economic Development Committee |
| <input type="checkbox"/> Conservation Commission      |   |

Background/Experience/Previous Boards or Committees served on:

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There is additional information about these entities within the town report and on the town website <http://www.berlinvt.org>

Other Berlin groups:

Berlin Historical Society - Norbert D. Rhinerson, 433-1029 [Norbert1925@gmail.com](mailto:Norbert1925@gmail.com)

Berlin Volunteer Fire Dept. – 223-5531 <http://berlinfiredepartment.org>

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