

TOWN OF BERLIN, VERMONT
2015 ANNUAL REPORT



PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING
AT BERLIN ELEMENTARY SCHOOL

TUESDAY, MARCH 1st, 2016 at 10am

Pre Town Meeting will be on Monday, February 29th at 6pm at Berlin Elementary School

(SEE REVERSE FOR SCHOOL REPORT)



BERLIN TOWN OFFICE
108 SHED ROAD
BERLIN, VERMONT 05602
www.berlinvt.org



TOWN CONTACT INFORMATION

TOWN CLERK	229-9298	berlintownclerk@berlinvt.org
Assistant Town Clerk	229-9657	assistanttownclerk@berlinvt.org

TOWN OFFICE 802-223-4405 FAX 229-9530

Town Administrator / Zoning Administrator	552-8801	townadministrator@berlinvt.org
Assistant Town Administrator/ Zoning / Health Officer	229-2529	zoning@berlinvt.org
Assessor	229-4880	listeners@berlinvt.org
Treasurer/Tax Collector	229-9380	treasurer@berlinvt.org
Sewer Commission	552-8806	sewer@berlinvt.org
Highway Department	223-7337	highway@berlinvt.org
Historical Society	552-8804	historicalsociety@berlinvt.org
Berlin Resource Line	552-8805	 Recorded message of Town Information updated each Friday

POLICE DEPARTMENT	Emergency: 911 or 223-4400 Other Business: 223-4401	www.berlinvt.org/police.htm facebook: Berlin Police Department
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FIRE DEPARTMENT	Emergency: 911 or 223-5555 Other Business: 223-5531	www.berlinfiredepartment.org facebook: Berlin Volunteer Fire Department
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BERLIN ELEMENTARY SCHOOL (BES)	223-2796	www.berlinschool.org
Pre K – 6th grade	FAX 229-0222	

U-32 HIGH SCHOOL	229-0321	www.u32.org
7th – 12th grade	FAX 223-7411	

WASHINGTON CENTRAL SUPERVISORY UNION (WCSU)	229-0553 FAX 229-2761	www.wcsuonline.org
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SCHOOL BUS DISPATCH	229-4404	
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(Last updated 1/27/16)

Cover photographs from the Berlin Historical Society, if you need help identifying where in Berlin these were taken years ago, feel free to call or email the Historical Society.

2015

Dedication



Tom Willard

This years' report is dedicated to Tom Willard. He has served on many Town committees over a number of years. Tom's work on the Water Committee and his can-do spirit has contributed to the water project now serving water. He also is a valued volunteer and serves on the Conservation Commission and Recreation Committee. He is always courteous, willing to listen, offer sage advice and working to make this community, we call home, a better place. Tom spends countless hours in some pretty rugged temperatures flooding and maintaining the ice arena adjacent to the Town Office. The rink provides a safe, fun place for youths of all ages to skate, and have a quick hockey game.

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TOWN OF BERLIN, VERMONT – ANNUAL MEETING WARNING

TOWN OF BERLIN, VERMONT WARNING AND NOTICE ANNUAL TOWN MEETING Tuesday, March 1, 2016

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 1, 2016 to vote on the following articles. **Articles 1 through 26** 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, February 29, 2016 at the Berlin Elementary School.

The deadline for submitting voter registration applications for this Annual Meeting is 5:00 PM on Wednesday, February 24, 2016. 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, February 29, 2016. Absentee Ballots must be received by the Town Clerk no later than the close of the polls at 7 PM on March 1, 2016. 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 \$2,757,826 for necessary Town expenses for the period July 1, 2016 through June 30, 2017?

Article 3: Shall the Town appropriate \$245,158 to the Berlin Volunteer Fire Department for payment of necessary expenses from July 1, 2016 through June 30, 2017?

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 \$4,200 to the Montpelier Senior Activities Center?

Article 8: Shall the Town appropriate \$3,000 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 \$1,000 to the Central Vermont Memorial Civic Center?
- Article 14:** Shall the Town appropriate \$975 to CIRCLE.(formerly Battered Women’s Services)?
- Article 15:** Shall the Town appropriate \$800 to the Family Center of Washington County?
- Article 16:** Shall the Town appropriate \$800 to the Good Samaritan Haven homeless shelter?
- Article 17:** Shall the Town appropriate \$600 to Prevent Child Abuse Vermont?
- Article 18:** Shall the Town appropriate \$500 to the People’s Health & Wellness Clinic?
- Article 19:** Shall the Town appropriate \$500 to the Vermont Association for the Blind and Visually Impaired?
- Article 20:** Shall the Town appropriate \$500 to Washington County Youth Services Bureau?
- Article 21:** Shall the Town appropriate \$500 to Capstone Community Action. (formerly Central Vermont Community Action)?
- Article 22:** Shall the Town appropriate \$500 to the Washington County Diversion Program?
- Article 23:** Shall the Town appropriate \$300 to the Sexual Assault Crisis Team of Washington County?
- Article 24:** Shall the Town appropriate \$300 to Home Share Now, Inc.?
- Article 25:** Shall the Town appropriate \$250 to OUR House of Central Vermont?
- Article 26:** Shall the Town appropriate \$150 to Green-Up Vermont?

The following articles will be voted at the traditional Town Meeting, beginning at 10:00 AM on Tuesday, March 1, 2016:

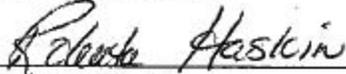
- Article 27:** To elect a Town Moderator for the year ensuing.
- Article 28:** To hear the reports of the Town Officers for 2015.
- Article 29:** Shall the Town collect its real and personal property taxes, to defray the expenses of the Town for the period July 1, 2016 through June 30, 2017 in installments? 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 16, 2016, one-fourth of the taxes due on or before November 16, 2016, one-fourth of the taxes due on or before February 16, 2017 and one-fourth due on or before May 16, 2017, 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 30:** Shall the Town grant a property tax exemption (pursuant to 32 VSA §3840) for a period not to exceed 10 years, to the Capital City Grange #469 for property located at 6612 VT RT 12, in return for free use of the property by residents a minimum of 2 times/month?
- Article 31:** To discuss any other business that may legally come before the meeting.

Dated at Berlin, Vermont, this 27th day of January, 2016.

TOWN OF BERLIN SELECTBOARD

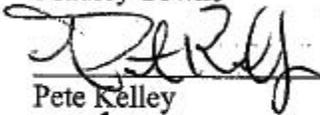


Ture Nelson, Chair

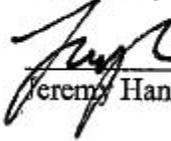


Roberta Haskin

Bradley Towne



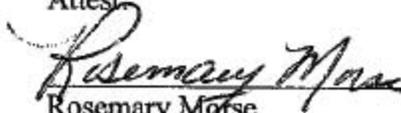
Pete Kelley



Jeremy Hansen, Vice Chair

Received for posting and recording this 27th. day of January, 2016.

Attest:



Rosemary Morse
Berlin Town Clerk

BERLIN TOWN OFFICERS

	Term Expires
MODERATOR, Paul Gillies	2016
TOWN CLERK, Rosemary Morse	2017

SELECTBOARD

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

Ture Nelson, Chair	3 year term	2018
Roberta Haskin, Vice Chair	1 year term	2016
Pete Kelley	1 year term	2016
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 (resigned)	3 year term	2018
Jason Giroux		
Craig Frazier (resigned)	3 year term	2017
Vera Frazier, Chair		
Carl Parton	2 year term	2017
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	2018
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	2017
Henry LaGue, Jr.	2016
Dana Marineau	2018
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	2019
Clara Ayer, Sec	2018
Geoffrey Farrell	2018
Sally Herring	2019

(1 open vacancies)

DEVELOPMENT REVIEW BOARD

Meetings every 1st & 3rd Tuesdays of the month – 4 year terms

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

Recording Secretary, Carla Preston

TOWN ADMINISTRATOR Dana Hadley

ZONING ADMINISTRATOR Dana Hadley

ASSISTANT TOWN ADMINISTRATOR

Tom Badowski

ASSISTANT TOWN CLERK

Corinne Stridsberg

ROAD SUPERINTENDENT

Tim Davis

SERVICE OFFICER Dana Hadley

FIRE WARDEN (5 year term) Nick Garbacik

HEALTH OFFICER Tom Badowski

DEPUTY HEALTH OFFICER ---

POLICE CHIEF William Wolfe

**TREASURER/TAX COLLECTOR /
DELIQUENT TAX COLLECTOR** Diane Isabelle

CENTRAL VERMONT SOLID WASTE MANAGEMENT

Matt Levin 2018

Paul Irons, Alternate 2018

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

Ed Schmeckpepper 2016

CENTRAL VT REGIONAL PLANNING TAC

Robert Wernecke 2016

TREE WARDENS

Dave Daut, Tree Warden 2018

Beth Daut, Deputy Tree Warden 2018

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 2nd Thursday of the month
6:30pm at the fire station

- Ture Nelson
- Fred Doten
- Bruce Richardson
- Val Cyr
- Katina Johnson
- John Akielaszek, CERT # 5 Liaison
- Jean Peterson, CVMC Liaison
- Julie Didier, CVMC Liaison
- Wanda Baril, Red Cross Liaison/Shelter Manager

FIRE DEPARTMENT LIAISONS

Executive committee meetings

- Selectboard Representative
- Jeremy Hansen May 2016
- Resident Representative
- (1 open vacancy)

ECONOMIC DEVELOPMENT COMMITTEE

- Jeremy Hansen, Chair
- Keith Robinson
- Paul Irons
- Wanda Baril
- Dan Cambra

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
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 2015 BERLIN TOWN MEETING

Town Meeting

March 3, 2015, 10AM

224th 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.

School:

Elizabeth Fitzhugh nominated Paul Gillies for moderator for the coming year.

Chris Rice, School Board Chair ran the election of the moderator.

Paul Gillies was elected by unanimous voice vote

Article 2: Reports of directors

Board Chairman Chris Rice, introduced Carol Amos, Principal of the elementary school. She spoke briefly about her first few months as Principal. The moderator then went through the reports.

Ture Nelson moved to accept the reports of the school district. Motion was seconded and passed by voice vote.

Article 3: Audited fund balance

Peg Monley moved the article. The motion was seconded and passed by voice vote.

Article 4: Borrow in anticipation of taxes

Matt Levin moved the article. The motion was seconded and passed by voice vote.

Board Chair Chris Rice went over the proposed school budget explaining how some of the numbers are arrived at. Peg Monley said she appreciated that the budget was on the internet. Matt Levin asked for an overview about thought process at arriving at the staffing changes in the budget. The Board Chair briefly explained the Board's process.

Article 5: Other business

None

The meeting adjourned at 10:25AM

The polls will remain open until 7PM.

Town:

Moderator Paul Gillies convened the Town portion of the meeting at 10:30 AM.

Article 26: Elect Moderator

Paul Gillies was nominated for Moderator by Paul Irons. Selectboard Chairman Ture Nelson ran the election and Paul Gillies was elected moderator for the coming year by voice vote.

Article 27: Report of Town Officers Non-action article

Selectboard Chairman Ture Nelson introduced Dana Hadley the new Town Administrator.

Sister Sieber asked about where the 1% sales tax discussion went. Jeremy Hansen, selectboard member, said they were still looking into it. Money raised would be used for reduction of property taxes.

Article 28: Set tax collection dates

The Article was moved by Bob Wernecke, seconded and passed by voice vote with no discussion.

Article 29: Property Tax Exemption for Berlin Volunteer Fire Department

The Article was moved by Peg Monley and seconded. Matt Levin explained that because of the non-profit status of the fire department it has to be granted a property tax exemption by a Town vote every five years, unlike other nonprofits that are automatically exempt. The Board of Civil Authority had discussed this with the Capital City Grange at a recent meeting. The Grange is in the same category non-profit as the fire department. The article was then passed by voice vote.

Article 26: Other business

Ture Nelson introduced the Selectboard. Richard Freeman, road crew, and Jeff Schulz, administrator, have left the Town this past year. Police Officer Chad Bessette has been promoted to Sergeant.

A Big thank you was given to our Road crew. It has been a hard winter and they have been doing a great job. Thank you to Tom Bedowski for filling in as interim Town Administrator this summer.

Ture also recognized Patti Lewis our State Representative

Matt Levin, representative to Solid Waste management explained some changes going on in state law regarding handling of trash.

Steven Delinger-Pate, the new Principal of U-32, introduced himself. He is a Berlin resident. He reminded people that the school is available for use by Berlin residents.

Mike Stridsberg, reflected on Town Meetings of the past and how it has changed to be mostly Australian ballot voting.

Linda Mirabile asked about the Town Plan and how often it gets reviewed. Planning Commission will be looking at it soon. Bob Wernecke stated that the Planning Commission is currently working on the Sub Division regulations.

Jeremy has a survey that is available to give the Board a feel of what the Town residents are thinking about. He will put the survey on a link on the Web site.

Patti Lewis presented an update on Legislature. She stated that very little has been accomplished so far this session.

The meeting adjourned for lunch at 11AM.

The polls will remain open until 7PM.

Rosemary Morse
Berlin Town Clerk

SELECTBOARD REPORT

Three members of the Selectboard were elected in March, 2015. Ture Nelson was elected to a three year term. Roberta Haskin and Pete Kelley were elected to one year terms. The Selectboard conducts their annual Board reorganization at their first meeting following Town Meeting. Ture Nelson was elected Chair, Jeremy Hansen, Vice Chair and Roberta Haskin, Secretary.

Town Audit

The independent audit ending June 30, 2015 was completed by Mudgett, Jennett & Krogh-Wisner, P. C. of Montpelier. The fiscal year ended with a surplus of \$58,433. The full audit report is included within this report.

2015 Town Meeting

A municipal budget of \$2,593,548 was approved at the March, 2015 Town Meeting. Voters also approved \$275,849 in special appropriations that included \$242,454 for the Berlin Fire Department.

The grand list at the time the tax rate was set in July, 2015 was \$4,841,761. The Selectboard set a municipal tax rate of \$.4630 per \$100 of valuation. The current Common Level of Appraisal (CLA) is 104.14%.

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
2007	0.6348		1.958	2.0103	2.5620	2.6367
2008	0.3924		1.1462	1.201	1.5386	1.5934
2009	0.3896		1.2464	1.2921	1.6542	1.6817
2010	0.4270		1.2771	1.3164	1.7042	1.7435
2011	0.4098		1.3541	1.3303	1.7638	1.7401
2012	0.4116		1.3748	1.3329	1.7864	1.7445
2013	0.4297	0.0009	1.4537	1.4123	1.8843	1.8429
2014	0.4706	0.0006	1.5219	1.4383	1.9931	1.9095
2015	0.4630	0.0008	1.5982	1.4727	2.0620	1.9365

Community Water Supply

This long time project has been in the planning stage for several years. Many hours of work were devoted to this project by Volunteers on the water committee, past and present elected

officials and staff. This was the year that this work came to fruition. Munson Earthmoving of Williston, was awarded the construction contract as reported in this report last year. The Board hosted a ground breaking for the water project in April as work got under way. It was attended by the Governor, representatives from USDA, the funding source for the project, representatives from our elected officials and state agencies who all helped move the project forward. Water mains were installed from the Town wells on Dodge Farm Road down Airport and Fisher Roads to Paine Turnpike North up to just past the interstate overpass bridges on Crosstown Road. Water mains are 95% installed. In the spring the remaining mains on Granger and Comstock Roads will be added. The Comstock Road main was added to the project this past year due to the availability of additional grant funds. This will create a loop in the system and will improve hydraulics and also will allow us to bypass a section of the line in the event of an emergency. The Board sincerely appreciates the cooperation of all the town people with their patience with the construction, traffic delays and noise. The system was operational just as the cold weather hit so most of our customers are planning to connect to the system next spring. Three customers have been connected to date and are enjoying having high quality water at the tap. The day to day operation of the system is handled by Simon Operational Services of Waterbury.

Paving Projects

We had hoped to secure a grant from the Agency of Transportation this past year for work on Paine Turnpike North and Junction Road. Unfortunately we did not receive that grant this year. The state had several applicants all vying for the same funds. We will apply again in 2016. The highway department is working on a five year plan to prioritize road work. Our paving this year took place on Ayers, School, and the paved portion of Crosstown from Route 12 to the bottom of the hill in Riverton. Evergreen Drive and portions of Partridge Farm Road adjacent to Route 302 and portions of Scott Hill Road.

Route 302

The Route 302 scoping study was completed this year and its results were reviewed in a Public Hearing in July given by Lucy Gibson of DuBois and King. This study was to review the current conditions and to make recommendations as to how to make the area safer for all users, pedestrians, bicyclists and motorists. Two themes emerged from the study. One was a recommendation for a “road diet”. The area currently with two lanes in each direction will be reduced to one, which will give a lane for bicyclists for safer travel. The Agency of Transportation will be remarking lines as part of the scheduled 2016 road paving project. This will be a trial to see how it works. The study also showed where sidewalks could be added and appropriate pedestrian crossings could be located. This project will require significant resources and perhaps the purchase of right of ways. This is a long range plan that may be done in stages and as grants opportunities are available.

Muzzy Road Park

The Town acquired a 3 acre parcel of land on the corner of Rt 12 and Muzzy Road in 2014. This was the result of a buy out of the property through FEMA as the property had been destroyed by tropical storm Irene. The structures were removed and the lot brought back to a natural state. This is a unique property as it cannot be sold to a private entity as per FEMA stipulations. Structures cannot be built on the property. We received a Community Development Block Grant-Disaster Relief Program for the construction of public parks on flood damage buyout properties. The area will feature a nature walk, a picnic area, a labyrinth and a children's play area. The work will be completed in the spring and we are open to suggestions of what to name the park.

Zoning and Subdivision Regulations:

The Planning Commission has been reviewing the zoning and subdivision regulations with the help of a consultant. These services are being funded with a grant from the Vermont Department of Housing and Community Development. The regulations have not been updated in a number of years and will more closely align with the town plan. The Planning Commission has had two Public Hearings to date, and has obtained input from Community Members. There are further public hearings planned and we urge you to attend the hearing and to offer your input and concerns. The recommended changes are expected to be on the November general election ballot.

Town Staff Changes:

We welcomed five additions to the Town staff this year, Ed LaPan in the highway department, Joseph Carriveau as a full time officer, William Pine, Jonathan Sanborn and Charles Satterfield as part-time officers. Officer Pine will be a full time officer this spring.

Volunteers

The Town of Berlin cannot, without a doubt, operate without the dedication of its volunteers. These folks are the glue that holds the Town together. The hours of service donated by these citizens is astounding. We currently have vacancies on several committees. If you have an interest to be appointed for any of these positions we urge you to consider it. If you have any questions please contact the Town Administrator's office, 223-4405 or by email townadministrator@berlinvt.org. A list of current openings are posted on our web site www.berlinvt.org.

Town Elected Officials and Staff

We would be remiss if we did not mention and express our thanks to our Elected Officials and Town Staff. The day to day operation of Town functions is vital to the health of the community, from the Clerk's Office, the Treasurer's Office, the Highway Department, the Administrative

Offices and the Police Department. We look forward to continued efficiency and the honor of serving the citizens of the Town of Berlin.

We always are open to hear from you to accept your comments and suggestions. Regular Selectboard meetings are held the first and third Monday of each month with the exception of a Monday holiday when the meeting is normally scheduled to the Tuesday following the holiday. Agenda's and Minutes are available on our web site, meetings are filmed by ORCA Media and broadcast on Comcast Cable Channel 17 and can also be found on line.

Respectfully Submitted,



Ture Nelson

Brad Towne



Jeremy Hansen



Pete Kelley



Roberta Haskin

Selectboard of Berlin



Raising a glass of the water from the new water system here in Berlin.

Left to right: Dana Hadley, Town Administrator; Jeremy Hansen, Selectboard Vice Chair; Pete Kelley, Selectboard; Ture Nelson, Selectboard Chair; Roberta Haskin, Selectboard Secretary; Brad Towne, Selectboard; and Diane Isabelle, Town Treasurer.

TOWN OF BERLIN – GENERAL LEDGER

**Town of Berlin
Comparative Budget Report
General Fund**

Account	Budget <u>FY-2015</u>	Actual <u>FY2015</u>	Budget <u>FY2016</u>	Budget <u>FY2017</u>
STATE OF VERMONT				
Vt Railroad Levy	\$2,000.00	\$2,441.64	\$2,000.00	\$2,000.00
Vt Highway-Summer	\$56,500.00	\$56,393.33	\$57,000.00	\$56,500.00
VT Highway-Winter	\$56,500.00	\$56,393.32	\$57,000.00	\$56,500.00
VT State Hospital	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
TOTAL STATE OF VERMONT	\$ 140,000.00	\$ 140,228.29	\$141,000.00	\$140,000.00
LICENSES & FEES				
Animal Licenses	\$2,000.00	\$1,970.00	\$2,000.00	\$2,000.00
Mobile Home Parks	\$750.00	-\$3,744.00	\$0.00	\$0.00
Bev & Entertainment	\$1,100.00	\$1,340.00	\$1,100.00	\$1,100.00
Copier	\$7,000.00	\$9,013.89	\$8,000.00	\$8,000.00
Zoning	\$7,500.00	\$26,787.37	\$16,000.00	\$7,500.00
Town Clerk	\$41,000.00	\$43,345.55	\$42,000.00	\$42,000.00
Records Restoration	\$2,500.00	\$2,563.50	\$2,500.00	\$2,500.00
Excess Weight Permits	\$1,000.00	\$795.00	\$1,000.00	\$1,000.00
Peddler's Permits & Tax	\$300.00	\$300.00	\$300.00	\$150.00
NSB Loan Proceeds	\$0.00	\$113,340.00	\$0.00	\$0.00
Marriage Licenses	\$200.00	\$0.00	\$200.00	\$200.00
Land Posting Permit	\$100.00	\$0.00	\$100.00	\$100.00
FEMA 20 Muzzy Road	\$0.00	\$184,121.00	\$0.00	\$0.00
Grant: Lister Training	\$0.00	\$297.64	\$0.00	\$100.00
Grant: Municipal Planning	\$0.00	\$4,400.00	\$6,615.00	\$0.00
Grant: Green Up Day	\$500.00	\$0.00	\$0.00	\$0.00
Misc/Other Revenue	\$1,000.00	\$626.71	\$0.00	\$100.00
TOTAL LICENSES & FEES	\$64,950.00	\$385,156.66	\$79,815.00	\$64,750.00
Property Taxes				
Property Taxes	\$2,250,656.00	\$2,257,759.89	\$1,972,885.00	\$1,858,728.00
Town Portion:ED TX&L/C	\$0.00	\$33,193.66	\$0.00	\$0.00
St of Vt Current Use	\$40,000.00	\$42,294.00	\$40,000.00	\$40,000.00
GL Reappraisal Revenue	\$13,718.00	\$13,852.36	\$13,718.00	\$13,718.00
Pilot Revenue	\$175,301.00	\$116,192.70	\$175,000.00	\$166,000.00
TOTAL PROPERTY TAXES	\$2,479,675.00	\$2,463,292.61	\$2,201,603.00	\$2,078,446.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
INTEREST				
Interest Earned Check/Sav	\$2,000.00	\$2,093.73	\$2,000.00	\$2,000.00
Delinquent Tax Interest	\$17,000.00	\$21,968.83	\$17,000.00	\$15,000.00
Del Tax Penalties	\$25,000.00	\$23,800.47	\$20,000.00	\$18,000.00
TOTAL INTEREST	\$44,000.00	\$47,863.03	\$39,000.00	\$35,000.00
Misc Revenue				
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	\$11,731.18	\$0.00	\$0.00
Loan Proceeds	\$0.00	\$0.00	\$0.00	\$125,000.00
TOTAL MISC REVENUE	\$4,750.00	\$16,481.18	\$4,750.00	\$129,750.00
Police Revenues				
Police-Highway Fines	\$16,000.00	\$13,121.53	\$12,000.00	\$12,000.00
Police-Contract Wages	\$110,656.00	\$117,751.00	\$113,880.00	\$113,880.00
Police-Other Revenue	\$3,000.00	\$2,718.55	\$1,500.00	\$2,000.00
Law Enforc. Forfeiture	\$0.00	\$3,450.00	\$0.00	\$0.00
Grant-2140-1115-5103	\$0.00	\$1,689.27	\$0.00	\$0.00
Grant- 2140-1415-1003	\$0.00	\$5,067.27	\$0.00	\$0.00
Grant - 2140-1415-2002	\$0.00	\$3,960.72	\$0.00	\$0.00
Grant-02140-1314-1003	\$0.00	\$2,433.89	\$0.00	\$0.00
Grant-02140-1114-5003	\$0.00	\$4,710.30	\$0.00	\$0.00
TOTAL POLICE REVENUES	\$129,656.00	\$154,902.53	\$127,380.00	\$127,880.00
TOTAL REVENUES	\$2,863,031.00	\$3,207,924.30	\$2,593,548.00	\$2,575,826.00

Town of Berlin
 Comparative Budget Report
 General Fund

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
GENERAL GOVERNMENT				
ADMINISTRATION				
Wages-Clerk	\$41,803.00	\$41,970.02	\$42,700.00	\$43,981.00
Wages-Asst Clerk	\$15,089.00	\$52,061.77	\$16,678.00	\$17,519.00
Wages-Treasurer	\$49,920.00	\$15,209.19	\$52,700.00	\$53,750.00
Wages-Town Administrator	\$70,609.00	\$73,241.40	\$61,200.00	\$40,400.00
Wages-Asst Town Admin	\$29,672.00	\$30,415.98	\$39,600.00	\$62,425.00
Wages-Selectboard	\$3,750.00	\$3,750.00	\$3,750.00	\$3,750.00
Wages-Board of Civil Au	\$500.00	\$0.00	\$500.00	\$500.00
Relocation Reimbursement	\$0.00	\$2,500.00	\$0.00	\$0.00
Office Supplies	\$8,000.00	\$6,219.36	\$6,000.00	\$8,000.00
Clerk/Tras training	\$1,200.00	\$196.27	\$1,200.00	\$1,200.00
Computers/Equipment	\$1,350.00	\$3,588.98	\$1,350.00	\$1,350.00
Clerk-Copier	\$1,500.00	\$1,458.94	\$1,420.00	\$1,450.00
Records Restoration	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
Postage-All Depts.	\$5,000.00	\$5,748.64	\$5,500.00	\$6,000.00
Postage Meter Rental	\$1,250.00	\$908.10	\$2,200.00	\$750.00
Telephone-Office	\$6,000.00	\$5,358.35	\$4,500.00	\$4,500.00
Clerk/Treas Software Sup	\$500.00	\$219.99	\$1,000.00	\$1,000.00
Clerk-Advertising	\$500.00	\$0.00	\$500.00	\$500.00
BCA-Training	\$0.00	\$90.00	\$0.00	\$0.00
TOTAL ADMINISTRATION	\$239,143.00	\$242,936.99	\$243,298.00	\$249,575.00
ASSESSING DEPT				
Contract-Assessor	\$17,000.00	\$19,749.96	\$20,000.00	\$20,500.00
Training	\$500.00	\$0.00	\$0.00	\$0.00
Supplies	\$400.00	\$906.83	\$400.00	\$400.00
Computer Support	\$500.00	\$3,047.55	\$500.00	\$500.00
Legal Fees	\$0.00	\$554.56	\$500.00	\$500.00
Tax Maps	\$750.00	\$0.00	\$1,000.00	\$1,500.00
CAPTAP Fees State License	\$250.00	\$0.00	\$0.00	\$350.00
Computer Expense	\$500.00	\$0.00	\$1,350.00	\$250.00
Mileage	\$200.00	\$0.00	\$0.00	\$0.00
TOTAL ASSESSING DEPART	\$20,100.00	\$24,258.90	\$23,750.00	\$24,000.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
TOWN MEETINGS & ELECTIONS				
Meet & Elect-Postage	\$500.00	\$0.00	\$0.00	\$0.00
Meet & Elect-Ballots	\$4,500.00	\$4,396.00	\$3,000.00	\$4,500.00
Wages-Meetings & Elec	\$2,000.00	\$2,390.25	\$1,000.00	\$2,500.00
Meet & Elec-Video	\$900.00	\$0.00	\$0.00	\$0.00
Town Reports	\$1,500.00	\$1,368.00	\$1,500.00	\$1,500.00
Advertising-Notices	\$750.00	\$0.00	\$500.00	\$750.00
TOTAL TOWN MEETINGS	\$10,150.00	\$8,154.25	\$6,000.00	\$9,250.00
INSURANCES				
Workers Comp-General	\$1,112.00	\$1,706.52	\$1,910.00	\$2,107.00
Health Ins-General	\$12,432.00	\$15,959.72	\$16,762.00	\$20,750.00
FICA/MEDI Expense	\$15,963.00	\$16,676.69	\$16,581.00	\$16,700.00
FUTA/SUTA Expense	\$535.00	\$427.96	\$651.00	\$240.00
Disability Ins	\$1,219.00	\$779.28	\$830.00	\$780.00
Life Ins-General	\$1,131.00	\$669.44	\$690.00	\$687.00
Health Ins Buy-Back	\$4,500.00	\$4,875.00	\$4,875.00	\$4,875.00
HDHP-Deductible	\$2,000.00	\$335.64	\$1,000.00	\$0.00
Employee Benefits	\$0.00	\$0.00	\$0.00	\$700.00
Pension-General	\$11,216.00	\$10,449.60	\$11,000.00	\$11,400.00
General Insurance	\$17,102.00	\$12,328.88	\$13,463.00	\$14,664.00
TOTAL INSURANCES	\$67,210.00	\$64,208.73	\$67,762.00	\$72,903.00
ZONING				
Training	\$250.00	\$110.00	\$250.00	\$250.00
Zoning-Telephone	\$0.00	\$162.10	\$0.00	\$0.00
Zoning-Legal fees	\$2,000.00	\$180.00	\$2,000.00	\$2,000.00
Zoning-Advertising	\$0.00	\$151.68	\$500.00	\$500.00
TOTAL ZONING	\$2,250.00	\$603.78	\$2,750.00	\$2,750.00
DRB				
Wages-DRB Sec/PT	\$4,500.00	\$7,060.25	\$4,500.00	\$4,500.00
DRB-Legal Fees	\$300.00	\$2,706.44	\$500.00	\$2,000.00
DRB-Advertising	\$900.00	\$2,035.04	\$1,000.00	\$1,500.00
TOTAL DRB	\$5,700.00	\$11,801.73	\$6,000.00	\$8,000.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
PLANNING COMMISSION				
Supplies-Mileage-Training	\$250.00	\$104.81	\$250.00	\$250.00
Planning-Postage	\$200.00	\$0.00	\$0.00	\$0.00
Planning-Adverts-Prin	\$850.00	\$132.72	\$500.00	\$500.00
Planning-Planning Comm	\$0.00	\$5,308.40	\$8,100.00	\$0.00
TOTAL PLANNING COMM	\$1,300.00	\$5,545.93	\$8,850.00	\$750.00
OTHER BOARDS/COMM				
Recreation Board	\$3,500.00	\$2,082.70	\$3,500.00	\$0.00
Grant: Rte 302 Scoping	\$0.00	\$11,731.18	\$0.00	\$0.00
Conservation Commission	\$0.00	\$520.00	\$1,400.00	\$50.00
Green Up Day	\$500.00	\$0.00	\$500.00	\$500.00
Berlin Economic Develop	\$500.00	\$708.00	\$0.00	\$0.00
Water Sup Comm	\$10,000.00	\$0.00	\$0.00	\$0.00
Emergency Management	\$1,200.00	\$1,200.00	\$1,200.00	\$2,087.00
TOTAL OTHER BOARDS	\$15,700.00	\$16,241.88	\$6,600.00	\$2,637.00
CEMETERIES				
Maint-Cemeteries	\$9,000.00	\$9,675.00	\$10,000.00	\$10,000.00
TOTAL CEMETERIES	\$9,000.00	\$9,675.00	\$10,000.00	\$10,000.00
TAXES & ASSESSMENTS				
Animal Control-Constable	\$2,500.00	\$1,279.05	\$2,500.00	\$2,500.00
County Tax	\$34,695.00	\$33,871.00	\$34,995.00	\$36,826.00
Ambulance Serv (Both)	\$71,955.00	\$73,985.21	\$75,600.00	\$80,000.00
Humane Society	\$1,800.00	\$220.00	\$1,800.00	\$1,800.00
Central VT Solid Waste	\$2,887.00	\$2,886.00	\$2,900.00	\$5,700.00
Cent VT Econ Deve	\$0.00	\$0.00	\$500.00	\$500.00
VLCT Dues	\$3,952.00	\$3,952.00	\$4,064.00	\$4,126.00
CV Regional Planning	\$3,176.00	\$3,175.70	\$3,176.00	\$3,176.00
TOTAL TAXES AND ASSESS	\$120,965.00	\$119,368.96	\$125,535.00	\$134,628.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
TOWN OFFICIES				
Janitorial Services	\$6,212.00	\$5,986.06	\$6,500.00	\$7,000.00
Supplies	\$4,500.00	\$2,360.12	\$3,000.00	\$3,000.00
Admin-Training	\$500.00	\$725.55	\$500.00	\$500.00
Copier	\$1,668.00	\$1,930.35	\$1,660.00	\$1,700.00
Admin-Advert	\$1,000.00	\$448.01	\$1,000.00	\$1,000.00
Newsletter	\$250.00	\$0.00	\$500.00	\$500.00
Admin-Software Sup	\$3,000.00	\$10,114.55	\$3,500.00	\$5,000.00
Web Page	\$600.00	\$8.48	\$600.00	\$600.00
Cloud Back-Up	\$0.00	\$0.00	\$1,500.00	\$1,500.00
Back-Up Storage Fees	\$0.00	\$4.23	\$360.00	\$360.00
Maintenance	\$6,500.00	\$11,266.35	\$7,500.00	\$10,000.00
Vehicle	\$1,000.00	\$3,179.41	\$1,000.00	\$1,500.00
Heat & Utilities	\$9,000.00	\$5,023.77	\$9,600.00	\$9,600.00
Internet	\$1,500.00	\$1,589.11	\$1,500.00	\$1,000.00
Equipment Contracts	\$1,500.00	\$1,844.30	\$1,500.00	\$1,500.00
TOTAL TOWN OFFICES	\$37,230.00	\$44,480.29	\$40,220.00	\$44,760.00
GENERAL EXPENSES				
Legal Services	\$14,000.00	\$16,362.22	\$20,000.00	\$20,000.00
CPA-Audit	\$10,000.00	\$11,000.00	\$11,000.00	\$15,000.00
Payroll Services	\$1,800.00	\$1,916.62	\$2,000.00	\$2,000.00
Select Board Minutes	\$2,400.00	\$2,020.00	\$2,400.00	\$2,400.00
FEMA 20 Muzzy Road	\$0.00	\$184,121.39	\$0.00	\$0.00
Emergency Generator	\$1,200.00	\$1,440.40	\$1,200.00	\$1,500.00
Tax Refunds/Abatements	\$3,000.00	\$18,270.26	\$3,000.00	\$5,000.00
Misc/Other-Gen Exp	\$1,000.00	\$7,779.30	\$1,000.00	\$1,000.00
TOTAL GENERAL EXPENSES	\$33,400.00	\$242,910.19	\$40,600.00	\$46,900.00
POLICE SERVICES				
Wages-Police FT	\$397,569.00	\$392,857.26	\$351,624.00	\$267,220.00
Wages-Police Night Shift	\$0.00	\$0.00	\$75,041.00	\$171,963.00
Wages-Police PT	\$22,000.00	\$24,800.15	\$22,000.00	\$22,000.00
Wages-Police Clerical	\$31,770.00	\$31,910.12	\$32,430.00	\$33,656.00
Wages-Police CVMC	\$87,360.00	\$80,585.50	\$87,360.00	\$87,360.00
Wages-Police OT	\$14,000.00	\$13,300.60	\$12,853.00	\$15,000.00
Wages-Police On Call	\$2,775.00	\$4,139.14	\$3,000.00	\$4,350.00
Workers Comp-Police	\$27,900.00	\$33,631.78	\$38,805.00	\$51,574.00
Health Ins-Police	\$95,206.00	\$82,068.20	\$91,017.00	\$86,900.00
FICA/MEDI Exp-Police	\$38,850.00	\$35,768.35	\$47,304.00	\$46,100.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
FUTA/SUTA-Police	\$2,093.00	\$2,136.02	\$1,193.00	\$349.00
FICA/MEDI/CVMC	\$6,639.00	\$6,123.94	\$6,680.00	\$6,700.00
Disability Ins	\$2,705.00	\$2,324.64	\$2,170.00	\$2,500.00
Life Ins-Police	\$2,650.00	\$1,196.26	\$1,765.00	\$2,025.00
Health Ins Buy-Back-Police	\$4,500.00	\$4,875.00	\$4,875.00	\$9,750.00
HDHP-Deductible	\$16,000.00	\$8,067.32	\$8,000.00	\$0.00
Employee Benefits-PD	\$0.00	\$960.56	\$960.00	\$3,150.00
Pension-Police	\$29,555.00	\$26,946.42	\$32,283.00	\$29,900.00
Veh & Liab Ins-Police	\$32,920.00	\$25,491.02	\$25,850.00	\$27,762.00
Supplies-Police	\$5,000.00	\$1,628.63	\$4,600.00	\$4,500.00
Uniforms-PD	\$5,000.00	\$5,860.94	\$5,500.00	\$6,000.00
Guns/Ammo	\$1,100.00	\$2,043.84	\$1,100.00	\$1,500.00
Copier Lease-PD	\$1,500.00	\$2,274.35	\$1,550.00	\$1,524.00
VUBRS-Dbase-PD	\$4,500.00	\$3,526.00	\$4,100.00	\$5,100.00
Media/Data Exp	\$4,100.00	\$5,451.99	\$4,500.00	\$4,500.00
Advertising-PD	\$200.00	\$0.00	\$200.00	\$200.00
Training-Police	\$1,700.00	\$1,612.00	\$1,700.00	\$2,500.00
Telephone-Police	\$2,000.00	\$6,577.62	\$6,900.00	\$6,900.00
Legal-Police	\$2,500.00	\$30.00	\$2,000.00	\$2,000.00
Equip Maint-Police	\$10,000.00	\$13,481.66	\$12,000.00	\$13,425.00
Gas/Oil-Police	\$20,000.00	\$22,362.41	\$18,500.00	\$16,000.00
Lodging/Prisoners-Police	\$1,500.00	\$500.00	\$1,100.00	\$1,000.00
Wages-PD Grant	\$0.00	\$10,456.18	\$0.00	\$0.00
FICA/Grant	\$0.00	\$797.05	\$0.00	\$0.00
MDT#2140-77252-117	\$0.00	\$60.95	\$0.00	\$0.00
Special Investigative Unit	\$0.00	\$0.00	\$0.00	\$2,300.00
Grant 2140-1415-2002	\$0.00	\$3,973.68	\$0.00	\$0.00
Other/Mis Exp-Police	\$3,500.00	\$4,480.89	\$2,800.00	\$2,800.00
Berlin Community Fund	\$0.00	-\$6,821.43	\$0.00	\$0.00
TOTAL POLICE SERVICES	\$877,092.00	\$855,479.04	\$911,760.00	\$938,508.00
Mun. Boundary Signs				\$2,000.00
HIGHWAYS				
SUMMER ROADS				
Wages-Summer Roads	\$84,569.00	\$83,781.66	\$90,028.00	\$89,220.00
Wages-Summer OT	\$1,000.00	\$404.87	\$1,000.00	\$835.00
Roadside Mowing/Tree Trim	\$6,000.00	\$6,916.65	\$7,000.00	\$7,000.00
Chloride-Summer Rds	\$28,000.00	\$16,427.80	\$28,000.00	\$28,000.00
Culvert/Materials	\$10,000.00	\$4,612.52	\$10,000.00	\$10,000.00
Summer Eq-Maint/Repairs	\$26,000.00	\$3,863.05	\$26,000.00	\$26,000.00
Eq Fuel-Summer	\$23,000.00	\$15,983.14	\$23,000.00	\$20,000.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
Leased Hwy Equipment	\$84,399.00	\$82,751.84	\$45,012.00	\$0.00
Capital Lease Princ.	\$0.00	\$1,647.04	\$0.00	\$0.00
TOTAL SUMMER ROADS	\$262,968.00	\$216,388.57	\$230,040.00	\$181,055.00
WINTER ROADS				
Wages-Winter Roads	\$88,020.00	\$76,047.86	\$92,428.00	\$91,620.00
Wages-Winter OT	\$18,540.00	\$27,288.86	\$30,313.00	\$28,000.00
Sand-Winter Roads	\$59,431.00	\$49,257.10	\$60,000.00	\$60,000.00
Salt-Winter Roads	\$60,000.00	\$70,825.86	\$70,000.00	\$70,000.00
Winter-Eq-Maint/Repairs	\$30,000.00	\$42,114.98	\$35,000.00	\$35,000.00
Eq Fuel-Winter	\$37,000.00	\$28,257.45	\$37,000.00	\$30,000.00
TOTAL WINTER ROADS	\$292,991.00	\$293,792.11	\$324,741.00	\$314,620.00
HIGHWAY GENERAL				
Asphalt/Marking/Sealing	\$140,000.00	\$137,930.68	\$140,000.00	\$150,000.00
Resurface/Gravel	\$117,000.00	\$99,636.54	\$117,000.00	\$117,000.00
Bridge Maint	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Road Signs	\$2,500.00	\$3,459.07	\$4,000.00	\$4,000.00
Guard Rails	\$3,000.00	\$0.00	\$8,000.00	\$12,000.00
TOTAL HIGHWAY GENERAL	\$272,500.00	\$241,026.29	\$279,000.00	\$293,000.00
HIGHWAY OTHER				
Workers Comp-Highway	\$14,500.00	\$25,281.70	\$32,954.00	\$39,802.00
Health Ins.-Highway	\$34,937.00	\$27,097.37	\$27,937.00	\$40,450.00
FICA/MEDI Exp-Highway	\$14,915.00	\$14,420.07	\$16,353.00	\$16,100.00
FUTA/SUTA-Highway	\$565.00	\$427.95	\$402.00	\$186.00
Disability Ins	\$1,125.00	\$693.12	\$845.00	\$920.00
Life Ins.-Highway	\$1,098.00	\$784.49	\$790.00	\$800.00
Health Ins Buy-Back-Hwy	\$0.00	\$2,437.50	\$4,875.00	\$4,875.00
HDHP-Deductible	\$6,000.00	\$38.11	\$2,400.00	\$0.00
Employee Benefits	\$0.00	\$0.00	\$0.00	\$1,400.00
Pension-Highway	\$9,735.00	\$9,609.31	\$11,651.00	\$11,900.00
General Ins-Highway	\$15,355.00	\$12,863.38	\$11,160.00	\$10,780.00
Storm water-State Permit	\$286.00	\$0.00	\$0.00	\$300.00
Erosion Control	\$4,000.00	\$1,859.78	\$4,000.00	\$4,000.00
Supplies	\$3,200.00	\$6,442.36	\$4,000.00	\$5,000.00
Advertising-Hwy	\$500.00	\$1,020.82	\$500.00	\$500.00
Training-Highway	\$500.00	\$45.00	\$500.00	\$500.00
Telephone-Highway	\$1,300.00	\$2,229.42	\$1,300.00	\$2,500.00
Garage Maint/Utils	\$17,000.00	\$15,608.76	\$18,000.00	\$18,000.00

Account	Budget FY-2015	Actual FY2015	Budget FY2016	Budget FY2017
Garage-Energy Improve	\$5,000.00	\$1,852.66	\$5,000.00	\$5,000.00
Trash Removal-Highway	\$1,285.00	\$1,332.00	\$1,285.00	\$1,285.00
Street Lights	\$10,000.00	\$10,227.76	\$10,000.00	\$10,500.00
Traffic Lights	\$2,000.00	\$2,777.79	\$2,000.00	\$3,000.00
Misc-Hwy	\$350.00	\$1,439.15	\$0.00	\$500.00
Uniforms	\$6,200.00	\$6,099.88	\$6,200.00	\$6,200.00
	_____	_____	_____	_____
TOTAL HIGHWAY OTHER	\$149,851.00	\$144,588.38	\$162,152.00	\$184,498.00
	_____	_____	_____	_____
TOTAL HIGHWAYS	\$ 978,310.00	\$ 895,795.35	\$ 995,933.00	\$973,173.00
	_____	_____	_____	_____
TOTAL GENERAL GOVERNMENT	\$2,417,550.00	\$2,541,461.02	\$2,489,058.00	\$2,519,834.00
	_____	_____	_____	_____
CAPITAL BUDGET				
Capital Budget	\$10,000.00	\$9,218.00	\$10,000.00	\$0.00
Highway Equipment	\$40,000.00	\$153,840.21	\$45,000.00	\$165,000.00
Police Equipment	\$0.00	\$0.00	\$35,000.00	\$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	\$2,351.00	\$4,756.09	\$4,490.00	\$4,490.00
Debt Serv:2010 Refi Prin	\$45,525.00	\$45,359.85	\$0.00	\$0.00
Debt Serv: 2010 Refi Int	\$453.00	\$525.42	\$0.00	\$0.00
Debt Serv: 15 loan	\$0.00	\$5,663.54	\$0.00	\$21,902.00
Debt Serv: 15 Int	\$0.00	\$306.99	\$0.00	\$1,600.00
	_____	_____	_____	_____
TOTAL CAPITAL BUDGET	\$108,329.00	\$229,670.10	\$104,490.00	\$237,992.00
	_____	_____	_____	_____
TOTAL EXPENDITURES	\$2,525,829.35	3036151.12*	\$2,593,548.00	\$2,757,826.00
	_____	_____	_____	_____

* Includes appropriations

AUDITOR'S REPORT

TOWN OF BERLIN, VERMONT
FINANCIAL STATEMENTS
JUNE 30, 2015
AND
INDEPENDENT AUDITOR'S REPORTS

TOWN OF BERLIN, VERMONT

JUNE 30, 2015

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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, 2015, 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, 2015, 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, and the Schedule of Expenditures of Federal Awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 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
November 3, 2015

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

**TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015**

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, 2015. Readers should consider this information in conjunction with the Town's financial statements which follow this analysis.

In 2015, the Town implemented a change in governmental accounting and reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The impact on these financial statements is to include the Town's proportionate share of the Vermont Municipal Employees' Retirement System's net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. Fund financial statements have not been affected by this change.

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

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

- **Governmental Activities** - Activities reported here include general government, public safety, highways, and culture and recreation. Property taxes and federal, state and other local revenues finance these activities.
- **Business-type Activities** - Activities reported here include the Water Pollution Fund and the Water Division 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 proprietary funds to account for its Water Pollution Fund and its Water Division 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 on the fund financial statements. These liabilities are only included in the government-wide statements.
- Deferred outflows of resources and deferred inflows of resources, relating to pension, are not reported on the fund financial 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 on 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 \$2,673,617, as restated, to \$2,973,758, or \$305,013. The Town’s net position for business-type activities increased from \$1,578,363 to \$1,589,182, or \$10,819.

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 \$683,388 at the end of the fiscal year. The business-type activities’ unrestricted net position decreased to a balance of \$308,206.

**Table 1
Net Position**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Current assets	\$ 1,289,518	\$ 1,033,494	\$ 783,411	\$ 924,923	\$ 2,072,929	\$ 1,958,417
Capital assets	<u>2,124,725</u>	<u>2,470,682</u>	<u>3,305,679</u>	<u>678,576</u>	<u>5,430,404</u>	<u>3,149,258</u>
Total assets	<u>3,414,243</u>	<u>3,504,176</u>	<u>4,089,090</u>	<u>1,603,499</u>	<u>7,503,333</u>	<u>5,107,675</u>
Deferred outflows of resources	<u>44,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,865</u>	<u>-</u>

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Current liabilities	171,132	277,111	597,352	25,136	768,484	302,247
Long-term liabilities	236,093	541,428	1,902,556	-	2,138,649	541,428
Total liabilities	407,225	818,539	2,499,908	25,136	2,907,133	843,675
Deferred inflows of resources	73,253	-	-	-	73,253	-
Net investment in capital assets	1,898,031	1,820,120	1,280,976	678,576	3,179,007	2,498,696
Restricted	397,211	355,190	-	-	397,211	355,190
Unrestricted	683,388	510,327	308,206	899,787	991,594	1,410,114
Total net position	2,978,630	2,685,637	1,589,182	1,578,363	4,567,812	4,264,000
Restatement	-	(12,020)	-	-	-	(12,020)
Total net position, as restated	\$ 2,978,630	\$ 2,673,617	\$ 1,589,182	\$ 1,578,363	\$ 4,567,812	\$ 4,251,980

Revenues of the Town's governmental activities increased by 7.8%, while total expenses increased by 4.9%. Business-type activities' revenues increased by less than 1%, while total expenses increased by 5.8%.

**Table 2
Change in Net Position**

	2015			2014		
	Governmental Activities	Business-type Activities	Totals	Governmental Activities	Business-type Activities	Totals
REVENUES						
Program revenues:						
Grants and contributions	\$ 427,907	\$ -	\$ 427,907	\$ 404,227	\$ -	\$ 404,227
Charges for services	203,866	541,733	745,599	187,852	537,965	725,817
Other	28,016	635	28,651	33,854	3,676	37,530
General revenues:						
Property taxes	2,347,935	-	2,347,935	2,157,438	-	2,157,438
Interest income	47,902	11,083	58,985	51,028	10,565	61,593
Total revenues	3,055,626	553,451	3,609,077	2,834,399	552,206	3,386,605
PROGRAM EXPENSES						
General government	609,636	-	609,636	602,803	-	602,803
Highways	958,839	-	958,839	931,109	-	931,109
Police	909,928	-	909,928	868,199	-	868,199
Special appropriations	265,020	-	265,020	213,080	-	213,080
Interest on capital lease	1,648	-	1,648	4,273	-	4,273
Interest on long-term debt	5,542	-	5,542	7,419	-	7,419
Water Pollution	-	542,632	542,632	-	512,531	512,531
Total program expenses	2,750,613	542,632	3,293,245	2,626,883	512,531	3,139,414
Change in Net Position	305,013	10,819	315,832	207,516	39,675	247,191
Net Position - July 1	2,685,637	1,578,363	4,264,000	2,431,674	1,538,688	3,970,362
Restatement	(12,020)	-	(12,020)	46,447	-	46,447
Net Position - July 1, as restated	2,673,617	1,578,363	4,251,980	2,478,121	1,538,688	4,016,809
Net Position - June 30	\$ 2,978,630	\$ 1,589,182	\$ 4,567,812	\$ 2,685,637	\$ 1,578,363	\$ 4,264,000

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>2015</u>	<u>2014</u>
General Fund:		
Nonspendable	\$ 93,736	\$ 54,506
Restricted	156,421	-
Committed	84,120	208,208
Unassigned	<u>570,237</u>	<u>470,027</u>
Total General Fund, as restated	\$ <u>904,514</u>	\$ <u>732,741</u>
Other Governmental Funds:		
Restricted	\$ 107,710	\$ 98,022
Committed	<u>48,960</u>	<u>48,960</u>
Total Other Governmental Funds	\$ <u>156,670</u>	\$ <u>146,982</u>

The General Fund total fund balance increased by \$171,773 from the prior fiscal year (as restated). The Other Governmental Funds total fund balance increased by \$9,688 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 \$10,419. Last year, the Water Pollution Fund had a surplus of \$39,675.

The Water Division Fund, which was established during FY15, had a surplus for the year of \$400.

Fiduciary Funds

The Town's fiduciary fund, the Cemetery Funds, had a restricted net position of \$13,955, an increase of \$7 from the prior year's restricted net position of \$13,948.

BUDGETARY HIGHLIGHTS

The General Fund actual revenues were more than budgeted by \$314,251. This was mainly the result of an unbudgeted grant for the buyout of the flood damaged property.

The General Fund actual expenditures were over the budget by \$255,818. General government (\$231,784) and highways (\$30,543) were both expended over budget. The primary cause of the general government being over budget was the unanticipated purchase of flood damaged property, which was offset by an unbudgeted grant. Highway equipment expenditures include the purchase of a dump truck which was financed with a bank loan.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2015, the net book value of the Town's governmental capital assets decreased by \$387,663 from the prior year balance. The decrease included the transfer of land and construction costs for the water project from governmental capital assets to business-type capital assets in the amount \$537,120. Governmental capital additions were \$413,427 and depreciation was \$263,970.

The increase in business-type capital assets of \$2,627,103 is primarily due to construction of the water project. Depreciation of business-type assets was \$30,593.

Table 5
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 223,121	\$ 145,000	\$ 106,000	\$ -	\$ 329,121	\$ 145,000
Work in process, as restated	32,458	451,847	2,542,625	3,425	2,575,083	455,272
Buildings and improvements	287,845	287,845	-	-	287,845	287,845
Infrastructure	1,660,069	1,660,069	-	-	1,660,069	1,660,069
Machinery and equipment	173,539	143,593	71,549	71,549	245,088	215,142
Vehicles	1,606,343	1,566,147	-	-	1,606,343	1,566,147
Capital improvements	-	-	717,732	717,732	717,732	717,732
Main pump upgrades	-	-	88,701	76,205	88,701	76,205
Less: accumulated depreciation	(1,858,650)	(1,742,113)	(220,928)	(190,335)	(2,079,578)	(1,932,448)
Totals	\$ 2,124,725	\$ 2,512,388	\$ 3,305,679	\$ 678,576	\$ 5,430,404	\$ 3,190,964

Debt Administration

As of June 30, 2015, the Town's governmental debt of \$226,694 included a bond, note payable and capital lease. Governmental debt was \$650,562 at the end of the prior year, a decrease of \$423,868. Water project debt of \$393,387 was reclassified from governmental activities to business-type activities.

As of June 30, 2015, the Town's business-type debt of \$2,024,703 included notes payable related to construction of the water project.

The Town also has an interfund note payable to the General Fund from the Water Division Fund in the amount of \$143,733 for expenses relating to construction of the water supply system that were paid by the General Fund in previous years.

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, 2015
(Page 1 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 790,948	\$ 734,785	\$ 1,525,733
Delinquent taxes receivable, net	155,736	-	155,736
Accounts receivable, net	23,863	273,861	297,724
Interfund note receivable (payable)	143,733	(143,733)	-
Prepaid expenses	56,385	-	56,385
Due from (to) other activities	81,502	(81,502)	-
Inventory	<u>37,351</u>	<u>-</u>	<u>37,351</u>
Total current assets	<u>1,289,518</u>	<u>783,411</u>	<u>2,072,929</u>
Noncurrent assets -			
Capital assets	3,983,375	3,526,607	7,509,982
less - accumulated depreciation	<u>(1,858,650)</u>	<u>(220,928)</u>	<u>(2,079,578)</u>
Total noncurrent assets	<u>2,124,725</u>	<u>3,305,679</u>	<u>5,430,404</u>
Total assets	<u>3,414,243</u>	<u>4,089,090</u>	<u>7,503,333</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred pension expense	<u>44,865</u>	<u>-</u>	<u>44,865</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	84,983	470,726	555,709
Accrued interest payable	-	2,980	2,980
Accrued expenses	40,229	-	40,229
Customer overpayments	-	1,499	1,499
Current portion of capital lease	14,018	-	14,018
Current portion of long-term debt	<u>31,902</u>	<u>122,147</u>	<u>154,049</u>
Total current liabilities	<u>171,132</u>	<u>597,352</u>	<u>768,484</u>
Noncurrent liabilities -			
Compensated absences	31,563	-	31,563
Long-term debt	180,774	1,902,556	2,083,330
Net pension liability	<u>23,756</u>	<u>-</u>	<u>23,756</u>
Total noncurrent liabilities	<u>236,093</u>	<u>1,902,556</u>	<u>2,138,649</u>
Total liabilities	<u>407,225</u>	<u>2,499,908</u>	<u>2,907,133</u>

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

TOWN OF BERLIN, VERMONT
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2015
 (Page 2 of 2)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Totals</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred pension credits	<u>73,253</u>	<u>-</u>	<u>73,253</u>
NET POSITION:			
Net investment in capital assets	1,898,031	1,280,976	3,179,007
Restricted	397,211	-	397,211
Unrestricted	<u>683,388</u>	<u>308,206</u>	<u>991,594</u>
Total net position	\$ <u>2,978,630</u>	\$ <u>1,589,182</u>	\$ <u>4,567,812</u>

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

TOWN OF BERLIN, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015
(Page 1 of 2)

	General <u>Fund</u>	Other Governmental <u>Funds</u>	Totals Governmental <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 711,198	\$ 79,750	\$ 790,948
Delinquent taxes receivable, net	155,736	-	155,736
Accounts receivable	23,863	-	23,863
Interfund note receivable	143,733	-	143,733
Prepaid expenditures	56,385	-	56,385
Due from other funds	4,582	76,920	81,502
Inventory	<u>37,351</u>	<u>-</u>	<u>37,351</u>
 Total assets	 \$ <u>1,132,848</u>	 \$ <u>156,670</u>	 \$ <u>1,289,518</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 84,983	\$ -	\$ 84,983
Accrued expenditures	<u>40,229</u>	<u>-</u>	<u>40,229</u>
Total liabilities	<u>125,212</u>	<u>-</u>	<u>125,212</u>
 DEFERRED INFLOWS OF RESOURCES:			
Deferred property taxes	<u>103,122</u>	<u>-</u>	<u>103,122</u>
 FUND BALANCES:			
Nonspendable	93,736	-	93,736
Restricted	156,421	107,710	264,131
Committed	84,120	48,960	133,080
Unassigned	<u>570,237</u>	<u>-</u>	<u>570,237</u>
Total fund balances	<u>904,514</u>	<u>156,670</u>	<u>1,061,184</u>
 Total liabilities, deferred inflows of resources and fund equity	 \$ <u>1,132,848</u>	 \$ <u>156,670</u>	 \$ <u>1,289,518</u>

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

TOWN OF BERLIN, VERMONT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015
(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	\$ 1,061,184
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	3,983,375
Accumulated depreciation	(1,858,650)
Liabilities not due and payable are not reported in governmental funds.	
Long-term debt	(212,676)
Capital lease	(14,018)
Compensated absences	(31,563)
Balances related to net pension asset or liability and related deferred outflows/inflows of resources are not reported in the governmental funds.	
Deferred pension expense	44,865
Deferred pension credits	(73,253)
Net pension liability	(23,756)
Deferred taxes are reported in the governmental funds to offset uncollected taxes which are not available financial resources.	103,122
Net position of governmental activities - Government-wide Statement of Net Position	\$ <u>2,978,630</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, 2015
(Page 1 of 2)

	General	Other	Totals
	Fund	Governmental	Governmental
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
REVENUES:			
Property taxes	\$ 2,407,147	\$ -	\$ 2,407,147
Fees, licenses, permits	86,115	-	86,115
Interest and penalties	47,863	39	47,902
Intergovernmental	427,907	-	427,907
Police - charges for services	117,751	-	117,751
Other	18,367	9,649	28,016
Total revenues	<u>3,105,150</u>	<u>9,688</u>	<u>3,114,838</u>
EXPENDITURES:			
Current -			
General government	598,078	-	598,078
Highways and bridges	820,658	-	820,658
Police	862,300	-	862,300
Special appropriations	265,020	-	265,020
Capital outlay	349,650	-	349,650
Capital lease -			
Principal	82,751	-	82,751
Interest	1,648	-	1,648
Debt service -			
Principal	61,070	-	61,070
Interest	5,542	-	5,542
Total expenditures	<u>3,046,717</u>	<u>-</u>	<u>3,046,717</u>
EXCESS OF REVENUES OR			
(EXPENDITURES)	58,433	9,688	68,121
OTHER FINANCING SOURCES (USES):			
Loan proceeds	<u>113,340</u>	<u>-</u>	<u>113,340</u>
NET CHANGE IN FUND BALANCES	171,773	9,688	181,461
FUND BALANCES, July 1, 2014, as restated	<u>732,741</u>	<u>146,982</u>	<u>879,723</u>
FUND BALANCES, June 30, 2015	<u>\$ 904,514</u>	<u>\$ 156,670</u>	<u>\$ 1,061,184</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, 2015
(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	\$ 181,461
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	413,427
Depreciation	(263,970)
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	(162,334)
Current year	103,122
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	(113,340)
Debt service - principal paid on capital lease	82,751
Debt service - principal paid on long-term debt	61,070
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.	
Increase in compensated absences	(2,539)
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net increase (decrease) in net pension expense	<u>5,365</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u>305,013</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, 2015

(Page 1 of 9)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis</u>	Variance Over (Under) <u>(Under)</u>
REVENUES:			
Taxes -			
Property taxes	\$ 2,178,524	\$ 2,290,954	\$ 112,430
PILOT	<u>175,301</u>	<u>116,193</u>	<u>(59,108)</u>
Total taxes	<u>2,353,825</u>	<u>2,407,147</u>	<u>53,322</u>
State of Vermont -			
Current use	40,000	42,294	2,294
Highways - Summer	56,500	56,393	(107)
Highways - Winter	56,500	56,393	(107)
State hospital	25,000	25,000	-
Berlin Bike Path	-	11,731	11,731
Appraisal assistance	13,718	13,852	134
Railroad levy	2,000	2,442	442
Municipal planning	-	4,698	4,698
Police - Highway fines	16,000	13,122	(2,878)
Public Safety grants	-	17,861	17,861
Total State of Vermont	<u>209,718</u>	<u>243,786</u>	<u>34,068</u>
Property buyout - Muzzy Road	<u>-</u>	<u>184,121</u>	<u>184,121</u>
Fees, Licenses, Permits -			
Animal licenses	2,000	1,970	(30)
Mobile home parks	750	-	(750)
Beverage and entertainment licenses	1,100	1,340	240
Copier fees	7,000	9,014	2,014
Zoning fees	7,500	26,787	19,287
Town Clerk fees	41,000	43,346	2,346
Records restoration	2,500	2,563	63
Excess weight permits	1,000	795	(205)
Peddlers' permits	300	300	-
Marriage licenses	200	-	(200)
Land posting permits	100	-	(100)
Other miscellaneous	<u>1,500</u>	<u>627</u>	<u>(873)</u>
Total fees, licenses, permits	<u>64,950</u>	<u>86,742</u>	<u>21,792</u>
Police Revenue -			
Contract wages	110,656	117,751	7,095
Berlin Community Fund	-	6,821	6,821

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, 2015

(Page 2 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
REVENUES (CONTINUED):			
Police Revenue (continued) -			
Other miscellaneous	3,000	6,169	3,169
Total police revenue	<u>113,656</u>	<u>130,741</u>	<u>17,085</u>
Interest and Penalties -			
Interest - Checking and savings	2,000	2,094	94
Interest - Delinquent taxes	17,000	21,969	4,969
Penalties - Delinquent taxes	25,000	23,800	(1,200)
Total interest and penalties	<u>44,000</u>	<u>47,863</u>	<u>3,863</u>
Other Revenues -			
Water pollution control	4,500	4,500	-
Berlin Historical Society	250	250	-
Total other revenues	<u>4,750</u>	<u>4,750</u>	<u>-</u>
Total revenues	<u>2,790,899</u>	<u>3,105,150</u>	<u>314,251</u>
EXPENDITURES:			
General Government -			
Administration:			
Town Clerk	41,803	41,970	167
Town Treasurer	49,920	52,062	2,142
Assistant Clerk	15,089	15,209	120
Selectboard	3,750	3,750	-
Assistant Town Administrator	29,672	30,416	744
Town Administrator	70,609	73,241	2,632
Relocation reimbursement	-	2,500	2,500
Board of Civil Authority	500	-	(500)
Office supplies	8,000	6,219	(1,781)
Training	1,200	286	(914)
Computers and equipment	1,350	3,589	2,239
Copier	1,500	1,459	(41)
Records restoration	2,500	-	(2,500)
Postage	5,000	5,749	749
Postage meter rental	1,250	908	(342)
Telephone	6,000	5,358	(642)
Software and support	500	220	(280)
Clerk - Advertising	500	-	(500)
Total administration	<u>239,143</u>	<u>242,936</u>	<u>3,793</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, 2015

(Page 3 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
General Government (continued) -			
Listers:			
Contract - Assessor	17,000	19,750	2,750
Training	500	-	(500)
Supplies	400	907	507
Software and support	500	3,047	2,547
Tax maps	750	-	(750)
License	250	-	(250)
Computer	500	-	(500)
Mileage	200	-	(200)
Legal	-	555	555
Total listers	<u>20,100</u>	<u>24,259</u>	<u>4,159</u>
Meetings and Elections:			
Town meetings and elections	7,900	6,789	(1,111)
Town Reports	1,500	1,368	(132)
Legal notices and advertising	750	-	(750)
Total meetings and elections	<u>10,150</u>	<u>8,157</u>	<u>(1,993)</u>
Insurance:			
Workers' compensation	1,112	1,706	594
Health insurance	12,432	15,960	3,528
Social Security	15,963	16,677	714
Unemployment	535	428	(107)
Disability	1,219	779	(440)
Life insurance	1,131	669	(462)
Health insurance buyback	4,500	4,875	375
Deductible	2,000	336	(1,664)
Pension	11,216	10,450	(766)
General insurance	17,102	12,329	(4,773)
Total insurance	<u>67,210</u>	<u>64,209</u>	<u>(3,001)</u>
Zoning:			
Training	250	110	(140)
Telephone	-	162	162
Advertising	-	152	152
Legal fees	2,000	180	(1,820)
Total zoning	<u>2,250</u>	<u>604</u>	<u>(1,646)</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, 2015

(Page 4 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
General Government (continued) -			
Development Review Board:			
Secretary	4,500	7,060	2,560
Legal fees	300	2,707	2,407
Advertising	900	2,035	1,135
Total Development Review Board	<u>5,700</u>	<u>11,802</u>	<u>6,102</u>
Planning:			
Supplies, mileage and training	250	105	(145)
Postage	200	-	(200)
Advertising and printing	850	133	(717)
Consultant	-	5,308	5,308
Total planning	<u>1,300</u>	<u>5,546</u>	<u>4,246</u>
Town Cemeteries	<u>9,000</u>	<u>9,675</u>	<u>675</u>
Recreation Board	<u>3,500</u>	<u>2,083</u>	<u>(1,417)</u>
Conservation Board	<u>-</u>	<u>520</u>	<u>520</u>
Green Up Day	<u>500</u>	<u>-</u>	<u>(500)</u>
Berlin Economic Development	<u>500</u>	<u>708</u>	<u>208</u>
Water Supply Commission	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Emergency Management Commission	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Mobile home parks fee refunds	<u>-</u>	<u>3,744</u>	<u>3,744</u>
Taxes and Assessments:			
Animal Control Officer	2,500	1,279	(1,221)
Washington County Assessment	34,695	33,871	(824)
Ambulance service	71,955	73,985	2,030
Central Vermont Humane Society	1,800	220	(1,580)
Central Vermont Solid Waste Management District	2,887	2,886	(1)
Vermont League of Cities and Towns	3,952	3,952	-
Central Vermont Regional Planning Commission	3,176	3,176	-
Total taxes and assessments	<u>120,965</u>	<u>119,369</u>	<u>(1,596)</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, 2015**

(Page 5 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
General Government (continued) -			
Town Office:			
Janitorial services	6,212	5,986	(226)
Supplies	4,500	2,360	(2,140)
Training	500	726	226
Copier	1,668	1,930	262
Advertising	1,000	448	(552)
Newsletter	250	-	(250)
Software and support	3,000	10,115	7,115
Web page	600	8	(592)
Maintenance	6,500	11,266	4,766
Vehicle	1,000	3,179	2,179
Heat and utilities	9,000	5,024	(3,976)
Internet	1,500	1,589	89
Equipment contracts	1,500	1,844	344
Backup storage fees	-	5	5
Total Town office	<u>37,230</u>	<u>44,480</u>	<u>7,250</u>
General expenditures:			
Legal fees	14,000	16,362	2,362
CPA audit and accounting	10,000	11,000	1,000
Payroll services	1,800	1,917	117
Selectboard minutes	2,400	2,020	(380)
Emergency generator	1,200	1,440	240
Tax refunds and abatements	3,000	18,270	15,270
Miscellaneous	1,000	7,779	6,779
Total general expenditures	<u>33,400</u>	<u>58,788</u>	<u>25,388</u>
Special projects -			
Berlin Bike Path	-	11,731	11,731
Property buyout - Muzzy Road	-	184,121	184,121
Total special projects	<u>-</u>	<u>195,852</u>	<u>195,852</u>
Total general government	<u>562,148</u>	<u>793,932</u>	<u>231,784</u>
Police -			
Wages	397,569	392,857	(4,712)
Wages - Part time	22,000	24,800	2,800
Wages - Clerical	31,770	31,910	140

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, 2015

(Page 6 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
Police (continued) -			
Wages - CVMC	87,360	80,586	(6,774)
Wages - Overtime	14,000	13,301	(699)
Wages - On call	2,775	4,139	1,364
Wages - Grants	-	10,456	10,456
Workers' compensation	27,900	33,632	5,732
Health insurance	95,206	82,068	(13,138)
Social Security	38,850	35,768	(3,082)
Unemployment	2,093	2,136	43
Social Security - CVMC	6,639	6,124	(515)
Disability insurance	2,705	2,325	(380)
Life insurance	2,650	1,196	(1,454)
Health insurance buyback	4,500	4,875	375
Deductible	16,000	8,067	(7,933)
Employee benefits	-	960	960
Pension	29,555	26,946	(2,609)
Vehicle and liability insurance	32,920	25,491	(7,429)
Supplies	5,000	1,629	(3,371)
Uniforms	5,000	5,861	861
Guns and ammo	1,100	2,044	944
Copier lease	1,500	2,274	774
VIBRS	4,500	3,526	(974)
Media and data	4,100	5,452	1,352
Advertising	200	-	(200)
Training	1,700	1,612	(88)
Telephone	2,000	6,578	4,578
Legal	2,500	30	(2,470)
Equipment maintenance	10,000	13,482	3,482
Vehicle fuel	20,000	22,362	2,362
Lodging prisoners	1,500	500	(1,000)
Policing grants	-	4,832	4,832
Miscellaneous expenditures	3,500	4,481	981
Total police	<u>877,092</u>	<u>862,300</u>	<u>(14,792)</u>
Highways -			
Summer roads:			
Wages	85,569	84,187	(1,382)
Roadside mowing	6,000	6,917	917
Chloride	28,000	16,428	(11,572)

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, 2015

(Page 7 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
Highways (continued) -			
Summer roads (continued):			
Culverts and materials	10,000	4,612	(5,388)
Equipment maintenance	26,000	3,863	(22,137)
Fuel	23,000	15,983	(7,017)
Total summer roads	<u>178,569</u>	<u>131,990</u>	<u>(46,579)</u>
Winter roads:			
Wages	106,560	103,337	(3,223)
Sand	59,431	49,257	(10,174)
Salt	60,000	70,826	10,826
Equipment maintenance	30,000	42,115	12,115
Fuel	37,000	28,257	(8,743)
Total winter roads	<u>292,991</u>	<u>293,792</u>	<u>801</u>
General:			
Resurfacing - Asphalt	140,000	137,931	(2,069)
Resurfacing - Gravel	117,000	99,636	(17,364)
Bridge maintenance	10,000	-	(10,000)
Road signs, guardrails and fencing	2,500	3,459	959
Guardrails	3,000	-	(3,000)
Total general	<u>272,500</u>	<u>241,026</u>	<u>(31,474)</u>
Other:			
Workers' compensation	14,500	25,282	10,782
Health insurance	34,937	27,097	(7,840)
Social Security	14,915	14,420	(495)
Unemployment	565	428	(137)
Disability	1,125	693	(432)
Life insurance	1,098	785	(313)
Health insurance buyback	-	2,438	2,438
Deductible	6,000	38	(5,962)
Pension	9,735	9,609	(126)
General insurance	15,355	12,863	(2,492)
Storm water permit	286	-	(286)
Erosion control	4,000	1,860	(2,140)
Supplies	3,200	6,442	3,242
Advertising	500	1,021	521
Training	500	45	(455)

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, 2015

(Page 8 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
Highways (continued) -			
Other (continued):			
Telephone	1,300	2,229	929
Garage	22,000	17,461	(4,539)
Trash removal	1,285	1,332	47
Street lights	10,000	10,228	228
Traffic lights	2,000	2,778	778
Uniforms	6,200	6,100	(100)
Miscellaneous	350	1,439	1,089
Total other	<u>149,851</u>	<u>144,588</u>	<u>(5,263)</u>
Special projects -			
Capital budget	10,000	9,218	(782)
Highway equipment	40,000	153,840	113,840
Total special projects	<u>50,000</u>	<u>163,058</u>	<u>113,058</u>
Total highways	<u>943,911</u>	<u>974,454</u>	<u>30,543</u>
Debt Service -			
Debt service - Principal	55,525	61,070	5,545
Debt service - Interest	2,804	5,542	2,738
Capital lease - Principal	82,751	82,751	-
Capital lease - Interest	1,648	1,648	-
Total debt service	<u>142,728</u>	<u>151,011</u>	<u>8,283</u>
Special Appropriations -			
Berlin Volunteer Fire Department	236,700	236,700	-
Central Vermont Adult Basic Education	1,200	1,200	-
Central Vermont Community Action	500	500	-
Central Vermont Council on Aging	2,000	2,000	-
Central Vermont Home Health and Hospice	5,700	5,700	-
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	2,900	2,900	-
People's Health & Wellness Clinic	500	500	-
Prevent Child Abuse VT	350	350	-
Retired and Senior Volunteer Program	200	200	-

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
 (Page 9 of 9)

	<u>Original and Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED):			
Special Appropriations (continued) -			
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	<u>500</u>	<u>500</u>	<u>-</u>
Total special appropriations	<u>265,020</u>	<u>265,020</u>	<u>-</u>
Total expenditures	<u>2,790,899</u>	<u>3,046,717</u>	<u>255,818</u>
EXCESS OF REVENUES OR (EXPENDITURES)	-	58,433	58,433
OTHER FINANCING SOURCES (USES):			
Loan proceeds	<u>-</u>	<u>113,340</u>	<u>113,340</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 171,773</u>	<u>\$ 171,773</u>

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

TOWN OF BERLIN, VERMONT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2015

	Water Pollution <u>Fund</u>	Water Division <u>Fund</u>	Totals Proprietary <u>Funds</u>
ASSETS:			
Current assets -			
Cash and cash equivalents	\$ 733,425	\$ 1,360	\$ 734,785
Accounts receivable, net of allowance	<u>273,861</u>	<u>-</u>	<u>273,861</u>
Total current assets	<u>1,007,286</u>	<u>1,360</u>	<u>1,008,646</u>
Noncurrent assets -			
Capital assets	881,407	2,645,200	3,526,607
less - accumulated depreciation	<u>(220,928)</u>	<u>-</u>	<u>(220,928)</u>
Total noncurrent assets	<u>660,479</u>	<u>2,645,200</u>	<u>3,305,679</u>
Total assets	<u>1,667,765</u>	<u>2,646,560</u>	<u>4,314,325</u>
LIABILITIES:			
Current liabilities -			
Accounts payable	17,636	453,090	470,726
Accrued interest payable	-	2,980	2,980
Customer overpayments	1,499	-	1,499
Due to other funds	59,848	21,654	81,502
Interfund note payable	-	143,733	143,733
Current portion of long-term debt	<u>-</u>	<u>122,147</u>	<u>122,147</u>
Total current liabilities	<u>78,983</u>	<u>743,604</u>	<u>822,587</u>
Noncurrent liabilities -			
Long-term debt	<u>-</u>	<u>1,902,556</u>	<u>1,902,556</u>
Total liabilities	<u>78,983</u>	<u>2,646,160</u>	<u>2,725,143</u>
NET POSITION:			
Net investment in capital assets	660,479	620,497	1,280,976
Unrestricted	<u>928,303</u>	<u>(620,097)</u>	<u>308,206</u>
Total net position	<u>\$ 1,588,782</u>	<u>\$ 400</u>	<u>\$ 1,589,182</u>

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

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Water Pollution <u>Fund</u>	Water Division <u>Fund</u>	Totals Proprietary <u>Funds</u>
OPERATING REVENUES:			
User charges and fees	\$ 541,333	\$ 400	\$ 541,733
Interest and penalties	<u>635</u>	<u>-</u>	<u>635</u>
Total operating revenues	<u>541,968</u>	<u>400</u>	<u>542,368</u>
OPERATING EXPENSES:			
Professional services	5,594	-	5,594
Maintenance, operations and services	478,633	-	478,633
Administrative expenses	27,812	-	27,812
Depreciation	<u>30,593</u>	<u>-</u>	<u>30,593</u>
Total operating expenses	<u>542,632</u>	<u>-</u>	<u>542,632</u>
Operating income (loss)	(664)	400	(264)
NONOPERATING REVENUES:			
Investment income	<u>11,083</u>	<u>-</u>	<u>11,083</u>
CHANGE IN NET POSITION	10,419	400	10,819
NET POSITION, July 1, 2014	<u>1,578,363</u>	<u>-</u>	<u>1,578,363</u>
NET POSITION, June 30, 2015	<u>\$ 1,588,782</u>	<u>\$ 400</u>	<u>\$ 1,589,182</u>

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

TOWN OF BERLIN, VERMONT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Water Pollution Fund	Water Division Fund	Totals Proprietary Funds
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 550,792	\$ 400	\$ 551,192
Cash payments for goods and services	(497,182)	-	(497,182)
Net cash provided (used) by operating activities	<u>53,610</u>	<u>400</u>	<u>54,010</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from long-term debt	-	2,024,703	2,024,703
Proceeds from interfund note payable	-	143,733	143,733
Additions to capital assets	(12,496)	(2,189,130)	(2,201,626)
Change in due to/from other funds	-	21,654	21,654
Net cash provided (used) by capital and related financing	<u>(12,496)</u>	<u>960</u>	<u>(11,536)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	<u>11,083</u>	<u>-</u>	<u>11,083</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	52,197	1,360	53,557
CASH AND CASH EQUIVALENTS, July 1, 2014	<u>681,228</u>	<u>-</u>	<u>681,228</u>
CASH AND CASH EQUIVALENTS, June 30, 2015	\$ <u>733,425</u>	\$ <u>1,360</u>	\$ <u>734,785</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (664)	\$ 400	\$ (264)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities -			
Depreciation	30,593	-	30,593
Change in the following assets/liabilities:			
Accounts receivable	8,824	-	8,824
Accounts payable	(4,813)	-	(4,813)
Customer overpayments	(1,188)	-	(1,188)
Due to other funds	<u>20,858</u>	<u>-</u>	<u>20,858</u>
Net cash provided (used) by operating activities	\$ <u>53,610</u>	\$ <u>400</u>	\$ <u>54,010</u>

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

**TOWN OF BERLIN, VERMONT
STATEMENT OF NET POSITION - FIDUCIARY FUND
JUNE 30, 2015**

	<u>Cemetery Funds</u>
ASSETS:	
Cash and cash equivalents	\$ <u>13,955</u>
LIABILITIES	<u>-</u>
NET POSITION:	
Restricted	\$ <u>13,955</u>

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

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**TOWN OF BERLIN, VERMONT
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Cemetery Funds</u>
ADDITIONS:	
Interest	\$ 7
DEDUCTIONS	<u>-</u>
CHANGE IN NET POSITION	7
NET POSITION, July 1, 2014	<u>13,948</u>
NET POSITION, June 30, 2015	\$ <u>13,955</u>

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

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TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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, 2015

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 funds:

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

Water Division Fund - This Fund is used to account for the activities of the Town's Water Supply 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, 2015

1. Summary of significant accounting policies (continued):

- F. Property taxes - Property taxes attach as an enforceable lien on property owned as of April 1st. Listers establish a grand list of all property and the 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, 2015 were payable in four installments due September 22, 2014, November 15, 2014, February 15, 2015 and May 15, 2015.
- 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 and 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, 2015**

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. Deferred outflows/inflows of resources - 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, are reported as separate sections in the Government-wide Statement of Net Position and the Balance Sheet - Governmental Funds. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

N. Compensated absences - 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.

O. Long-term obligations - In the government-wide financial statements and proprietary fund financial statements, governmental activities, business-type activities, or proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable Statement of Net Position. In the fund financial statements, governmental fund types report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

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

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

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

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

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

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

1. Summary of significant accounting policies (continued):

P. Fund equity (continued) -

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.

Q. New accounting standard - The Town has implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The impact on these financial statements is to include the Town's proportionate share of the Vermont Municipal Employees' Retirement System's (VMERS) net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. Fund financial statements have not been affected by this change.

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, 2015, the Town's depository accounts were fully insured or collateralized.

3. Capital assets:

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance <u>July 1, 2014</u>	<u>Increase</u>	<u>Decrease</u>	Balance <u>June 30, 2015</u>
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 145,000	\$ 184,121	\$ 106,000	\$ 223,121
Work in process - Water Supply Project	431,120	-	431,120	-
Work in process - Berlin Bike Path	<u>20,727</u>	<u>11,731</u>	<u>-</u>	<u>32,458</u>
Total capital assets, not depreciated	<u>596,847</u>	<u>195,852</u>	<u>537,120</u>	<u>255,579</u>
Capital assets, depreciated:				
Buildings and improvements	287,845	-	-	287,845
Infrastructure	1,660,069	-	-	1,660,069
Machinery and equipment	143,593	29,946	-	173,539
Vehicles	<u>1,566,147</u>	<u>187,629</u>	<u>147,433</u>	<u>1,606,343</u>
Total capital assets, depreciated	<u>3,657,654</u>	<u>217,575</u>	<u>147,433</u>	<u>3,727,796</u>

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

3. Capital assets (continued):

	<u>Balance</u> <u>July 1, 2014</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2015</u>
Governmental activities (continued) -				
Less accumulated depreciation for:				
Buildings and improvements	88,759	9,595	-	98,354
Infrastructure	487,315	69,366	-	556,681
Machinery and equipment	126,439	9,241	-	135,680
Vehicles	<u>1,039,600</u>	<u>175,768</u>	<u>147,433</u>	<u>1,067,935</u>
Total accumulated depreciation	<u>1,742,113</u>	<u>263,970</u>	<u>147,433</u>	<u>1,858,650</u>
Total capital assets, depreciated, net	<u>1,915,541</u>	<u>(46,395)</u>	<u>-</u>	<u>1,869,146</u>
Total capital assets, net, governmental activities	<u>2,512,388</u>	<u>149,457</u>	<u>537,120</u>	<u>2,124,725</u>
Business-type activities -				
Capital assets, not depreciated:				
Land	-	106,000	-	106,000
Work in process - Sewer Extension	3,425	-	-	3,425
Work in process - Water Supply Project	<u>-</u>	<u>2,539,200</u>	<u>-</u>	<u>2,539,200</u>
Total capital assets, not depreciated	<u>3,425</u>	<u>2,645,200</u>	<u>-</u>	<u>2,648,625</u>
Capital assets, depreciated:				
Capital improvements	717,732	-	-	717,732
Main pump upgrades	76,205	12,496	-	88,701
Equipment	<u>71,549</u>	<u>-</u>	<u>-</u>	<u>71,549</u>
Total capital assets, depreciated	<u>865,486</u>	<u>12,496</u>	<u>-</u>	<u>877,982</u>
Less accumulated depreciation for:				
Capital improvements	127,705	24,136	-	151,841
Main pump upgrades	5,080	2,957	-	8,037
Equipment	<u>57,550</u>	<u>3,500</u>	<u>-</u>	<u>61,050</u>
Total accumulated depreciation	<u>190,335</u>	<u>30,593</u>	<u>-</u>	<u>220,928</u>
Total capital assets, depreciated, net, business-type activities	<u>678,576</u>	<u>2,627,103</u>	<u>-</u>	<u>3,305,679</u>
Total capital assets, net	<u>\$ 3,190,964</u>	<u>\$ 2,776,560</u>	<u>\$ 537,120</u>	<u>\$ 5,430,404</u>

Depreciation expense of \$263,970 in the governmental activities was allocated to expenses of the general government (\$14,384), highway (\$201,958) and police (\$47,628) programs based on capital assets assigned to those functions.

Depreciation expense of \$30,593 in the business-type activities was fully allocated to the water pollution function.

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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, 2015 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds -		
General Fund	\$ 4,582	\$ -
Other Governmental Funds	<u>76,920</u>	<u>-</u>
	<u>81,502</u>	<u>-</u>
Proprietary fund -		
Water Pollution Fund	-	59,848
Water Division Fund	<u>-</u>	<u>21,654</u>
	<u>-</u>	<u>81,502</u>
	<u>\$ 81,502</u>	<u>\$ 81,502</u>

In prior years, the Water Division Fund borrowed \$143,733 from the General Fund to finance capital expenses in relation to the water supply project. This interfund loan is reported as an interfund note receivable in the General Fund and a note payable in the Water Division Fund.

5. Debt:

Long-term - Outstanding long-term debt as of June 30, 2015 is as follows:

Governmental activities -

General Obligation Bond payable (2014 Series 4) to Vermont Municipal Bond Bank for the Town's office building. Principal and interest due in annual payments of \$10,000 with final \$5,000, variable interest rate, currently at 4.479%, through November 2025.	\$ 105,000
Note payable to Northfield Savings Bank for the purchase of a dump truck and chipper. Principal and interest due in quarterly payments of \$5,971, interest at 1.99%, due March 2020.	<u>107,676</u>
Total governmental activities	<u>\$ 212,676</u>

Business-type activities -

Note payable to State of Vermont for preliminary engineering of water supply project. Annual payments of \$81,748 due from August 2015 through August 2019, interest at 0%.	\$ 408,739
Note payable to Community National Bank in anticipation of long-term loan from USDA for financing the construction of the water supply project. Principal and interest due in monthly payments of \$40,399, interest at 2.75%, due through December 2054.	<u>1,615,964</u>
Total business-type activities	<u>\$ 2,024,703</u>

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

5. Debt (continued):

Long-term debt activity for the year ended June 30, 2015, was as follows:

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2015</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities -					
Bond payable:					
VMBB-Office Building Bond	\$ 115,000	\$ -	\$ 10,000	\$ 105,000	\$ 10,000
Notes payable:					
SOV-WPL 118	393,387	-	393,387	-	-
CNB-2014 Capital Expense Note	45,406	-	45,406	-	-
NSB-2015 Capital Expense Note	<u>-</u>	<u>113,340</u>	<u>5,664</u>	<u>107,676</u>	<u>21,902</u>
Total governmental activities	\$ <u>553,793</u>	\$ <u>113,340</u>	\$ <u>454,457</u>	\$ <u>212,676</u>	\$ <u>31,902</u>
Business-type activities -					
Notes payable:					
SOV-WPL 118	\$ -	\$ 408,739	\$ -	\$ 408,739	\$ 81,748
CNB-Capital Improvement Note	<u>-</u>	<u>1,615,964</u>	<u>-</u>	<u>1,615,964</u>	<u>40,399</u>
Total business-type activities	\$ <u>-</u>	\$ <u>2,024,703</u>	\$ <u>-</u>	\$ <u>2,024,703</u>	\$ <u>122,147</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 31,902	\$ 5,323	\$ 122,147	\$ 44,439
2017	32,341	5,600	122,147	43,328
2018	32,789	4,380	122,147	42,217
2019	33,246	3,459	122,147	41,106
2020	27,398	2,549	122,147	39,995
2021-2025	50,000	4,726	201,995	183,311
2026-2030	5,000	(559)	201,995	155,537
2031-2035	-	-	201,995	127,762
2036-2040	-	-	201,995	99,988
2041-2045	-	-	201,995	72,213
2046-2050	-	-	201,995	44,439
2051-2055	<u>-</u>	<u>-</u>	<u>201,998</u>	<u>16,665</u>
	\$ <u>212,676</u>	\$ <u>25,478</u>	\$ <u>2,024,703</u>	\$ <u>911,000</u>

The Vermont Municipal Bond Bank's Series 2014-4 refunded the General Obligation Bond resulting in interest savings to the Town of \$45,195. This savings allocation, to be received between FY15 and FY27, has been reflected as a reduction of interest in the debt service requirements table.

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

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, 2015 are as follows:

Year ending June 30,	
2016	\$ 14,066
Less: amount representing interest	<u>(48)</u>
Present value of minimum lease payments	\$ <u>14,018</u>

7. Fund balances:

As of June 30, 2015, the nonspendable fund balance of the General Fund consists of the following:

Inventory	\$ 37,351
Prepaid expenditures	<u>56,385</u>
	\$ <u>93,736</u>

As of June 30, 2015, the restricted fund balance of the General Fund consists of the following:

	Balance <u>July 1, 2014</u>	<u>Increase</u>	<u>Decrease</u>	Balance <u>June 30, 2015</u>
Reappraisal	\$ 132,689	\$ 13,916	\$ -	\$ 146,605
Record restoration	6,675	2,321	-	8,996
Lister training	<u>523</u>	<u>297</u>	<u>-</u>	<u>820</u>
	\$ <u>139,887</u>	\$ <u>16,534</u>	\$ <u>-</u>	\$ <u>156,421</u>

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

7. Fund balances (continued):

As of June 30, 2015, the committed fund balance of the General Fund consists of the following:

	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 2014</u>	<u>Increase</u>	<u>Decrease</u>	<u>June 30, 2015</u>
Town center task force	\$ 3,000	\$ -	\$ -	\$ 3,000
Economic Development Council	1,723	-	208	1,515
Cemetery	2,758	-	-	2,758
Highway equipment	2,047	800	2,000	847
Bridge maintenance	34,799	-	-	34,799
Building maintenance	2,026	5,000	-	7,026
Building renovation	5,972	2	-	5,974
Police Department Community Fund	5,419	10,120	-	15,539
Police	6,498	8,400	6,401	8,497
Fire Warden	900	-	-	900
Water supply	2,165	-	-	2,165
Planning	1,100	-	-	1,100
	<u>\$ 68,407</u>	<u>\$ 24,322</u>	<u>\$ 8,609</u>	<u>\$ 84,120</u>

8. Restatements:

The Town has restated beginning net position of the governmental activities of the government-wide financial statements from \$2,685,637 to \$2,673,617. Beginning net position increased to record \$20,980 of work in process additions and \$24,509 of grant revenues inadvertently excluded in prior years and decreased in the amount of \$57,509 to record the change in accounting for the Town's proportionate share of the VMERS pension plan, for a total net decrease of \$12,020.

The Town has also restated beginning fund balance of the General Fund on the fund financial statements from \$585,225 to \$732,741, an increase of \$147,516 to record additional expenditures related to FY2015 activity \$(20,726), to record additional grant revenue inadvertently excluded in prior years in the amount of \$24,509, and to record an interfund loan due from the Water Division Fund in the amount of \$143,733 for unreimbursed expenditures related to construction of the water supply project paid by the General Fund.

9. 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. 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. Information can also be obtained online by visiting the following web address: <http://www.vermonttreasurer.gov/retirement/municipal-vmers>.

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

9. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

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

Contributions: Defined Benefit Plan members are required to contribute 2.5% (Group A), 4.75% (Group B), 9.625% (Group C) or 11.25% (Group D) of their annual covered salary, and the Town is required to contribute 4% (Group A), 5.375% (Group B), 7.0% (Group C) or 9.75% (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, 2015, 2014, and 2013 were \$41,921, \$40,290, and \$29,444, respectively. The amounts contributed were equal to the required contributions for each year.

Pension liabilities, deferred outflows of resources, deferred inflows of resources: In 2015, the Town implemented a change in governmental accounting and reporting which was mandated by the Governmental Accounting Standards Board in GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The impact on these financial statements is to include the Town's proportionate share of the VMERS' net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. Financial statements of the individual funds have not been affected by the change in 2015, but may be affected by certain estimates or accruals in future years. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on their calculation of the Town's 0.2603% proportionate share of the VMERS Defined Benefit Plan.

Town's share of	
VMERS net pension liability	\$ <u>23,756</u>
Deferred outflow of resources -	
Deferred pension expense	\$ <u>44,865</u>
Deferred inflow of resources -	
Deferred pension credits	\$ <u>73,253</u>

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

**TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

9. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Required supplementary information: Implementation of GASB Statement No. 68 requires reporting of ten years of historical pension information by employers. This information will be built up by year for the next ten years in schedules of the *Town's Proportionate Share of Net Pension Liability of VMERS* and *Town Contributions to VMERS*. The required information the year ended June 30, 2015 is as follows:

Town's proportion of the net pension liability	<u>0.2603%</u>
Town's proportionate share of the net pension liability	\$ <u>23,756</u>
Town's covered-employee payroll	\$ <u>779,921</u>
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	<u>3.04%</u>
VMERS net position as a percentage of the total pension liability	<u>98.32%</u>
Contractually required contribution (fully paid)	\$ <u>41,921</u>
Contributions as a percentage of covered-employee payroll	<u>5.37%</u>

TOWN OF BERLIN, VERMONT
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
JUNE 30, 2015

Schedule 1

	<u>Recreation and Parks Fund</u>	<u>Conservation Fund</u>	<u>Montpelier Filtration Fund</u>	<u>Bike Path Fund</u>	<u>Bridge Fund</u>	<u>Road Project Fund</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 13,932	\$ 10,542	\$ -	\$ 55,276	\$ -	\$ -	\$ 79,750
Due from other funds	<u>663</u>	<u>26,017</u>	<u>1,280</u>	<u>-</u>	<u>19,398</u>	<u>29,562</u>	<u>76,920</u>
Total assets	\$ <u>14,595</u>	\$ <u>36,559</u>	\$ <u>1,280</u>	\$ <u>55,276</u>	\$ <u>19,398</u>	\$ <u>29,562</u>	\$ <u>156,670</u>
LIABILITIES AND FUND EQUITY							
LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND EQUITY:							
Fund balances -							
Restricted	14,595	36,559	1,280	55,276	-	-	107,710
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>14,595</u>	<u>36,559</u>	<u>1,280</u>	<u>55,276</u>	<u>19,398</u>	<u>29,562</u>	<u>156,670</u>
Total liabilities and fund equity	\$ <u>14,595</u>	\$ <u>36,559</u>	\$ <u>1,280</u>	\$ <u>55,276</u>	\$ <u>19,398</u>	\$ <u>29,562</u>	\$ <u>156,670</u>

TOWN OF BERLIN, VERMONT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

Schedule 2

	<u>Recreation and Parks Fund</u>	<u>Conservation Fund</u>	<u>Montpelier Filtration Fund</u>	<u>Bike Path Fund</u>	<u>Bridge Fund</u>	<u>Road Project Fund</u>	<u>Total</u>
REVENUES:							
Interest and penalties	\$ 7	\$ 5	\$ -	\$ 27	\$ -	\$ -	\$ 39
Other	<u>940</u>	<u>8,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,649</u>
Total revenues	947	8,714	-	27	-	-	9,688
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OR (EXPENDITURES)/NET CHANGE IN FUND BALANCES	947	8,714	-	27	-	-	9,688
FUND BALANCES, July 1, 2014	<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>
FUND BALANCES, June 30, 2015	\$ <u>14,595</u>	\$ <u>36,559</u>	\$ <u>1,280</u>	\$ <u>55,276</u>	\$ <u>19,398</u>	\$ <u>29,562</u>	\$ <u>156,670</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, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 3, 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.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2015-001 through 2015-003, that we consider 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 Responses 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.

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

Montpelier, Vermont
November 3, 2015

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

The Selectboard
Town of Berlin, Vermont

Report on Compliance for Each Major Federal Program

We have audited the Town of Berlin, Vermont's (the Town) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2015. The Town's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Responses.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Town of Berlin, Vermont complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit

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of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
November 3, 2015

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

**TOWN OF BERLIN, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>State/Federal Grant Number</u>	<u>Expenditures</u>
U.S. Department of Agriculture:			
Water and Waste Disposal Systems for Rural Communities	10.760	Grant/Loan	\$ <u>2,069,053</u>
U.S. Department of Transportation:			
Passed through the Vermont Agency of Transportation -			
Highway Planning and Construction	20.205	CA0372	11,731
State and Community Highway Safety	20.600	02140-1415-1003	5,067
State and Community Highway Safety	20.600	02140-1415-2002	3,961
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	20140-1115-5103	1,689
Passed through the Vermont Department of Public Safety -			
State and Community Highway Safety	20.600	02140-1314-1003	1,658
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	02140-1114-5003	<u>4,710</u>
			<u>28,816</u>
U.S. Department of Homeland Security:			
Passed through the Vermont Agency of Transportation -			
Hazard Mitigation Grant	97.039	02140-34000-049	<u>138,091</u>
			\$ <u>2,235,960</u>

The accompanying notes are an integral part of this schedule.

TOWN OF BERLIN, VERMONT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

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. Single Audit reporting entity - For purposes of complying with the Single Audit Act of 1984, as amended, the Town includes all funds and programs that are considered part of the primary governmental unit, as described in the basic financial statements as of and for the year ended June 30, 2015.
- B. Basis of presentation - The information in the accompanying schedule is presented in accordance with Office of Management and Budget (OMB) Circular A-133.
1. Federal award - Pursuant to the Single Audit Act and OMB Circular A-133, federal award means federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. The Town received direct federal awards and awards which were passed primarily through the State of Vermont.
 2. Federal financial assistance - In the Single Audit Act and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Federal financial assistance does not include direct federal cash payments to individuals.
 3. Major and nonmajor programs - OMB Circular A-133 establishes risk-based criteria for determining those major programs to be tested for compliance with program requirements. Nonmajor federal programs are included on the Schedule of Expenditures of Federal Awards but are subject to lower levels of testing.
- C. Basis of accounting - The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

**TOWN OF BERLIN, VERMONT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2015**

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *Yes*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

Federal Awards -

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? *No*

Identification of major programs:

- *U.S. Department of Agriculture:
CFDA 10.760 - Water and Waste Disposal Systems for Rural Communities*

Dollar threshold used to distinguish between type A and type B programs: *\$300,000*

Auditee qualified as low-risk auditee? *No*

B. Audit Findings - Financial Statements:

2015-001 Cash accounts - bank reconciliations:

Timely and accurate bank reconciliations are necessary to ensure that all cash activity is properly recorded in the general ledger and that the recorded cash balance is accurate. During our testing of the Town's cash balances, we noted that the June 30, 2015 bank reconciliations for the Town's General Fund, Conservation Fund, and Restoration Fund contained items which were incorrectly listed as outstanding transactions.

We recommend that the Town's accounting staff receive training on bank reconciliations. We also recommend that the reconciliation process include a thorough review of the listing of outstanding items to determine if they are valid.

Management's response - We are aware of the importance of having the Town's cash account reconciled on a monthly basis. There were annual entries that should have been completed in June, 2015 but were not approved by the Board until early July, 2015. We will have these transactions approved and posted within the proper fiscal year in the future. We also will review our reconciliation procedures to ensure that reconciliations are correct and properly verified.

**TOWN OF BERLIN, VERMONT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2015**

B. Audit Findings - Financial Statements (continued):

2015-002 Capital assets:

Reconciliations for capital asset accounts were not completed prior to our audit and were not recorded in the general ledger. During our audit, we proposed audit adjustments to record activity related to capital asset additions and retirements, and depreciation expense for the current year. The presentation of capital assets is required for complete financial reporting.

We recommend that the Town identify and record capital asset activity in the general ledger throughout the year. The year end listing of capital assets should be compared to recorded general ledger balances. The list of assets should also be checked by performing a physical inventory of the capital assets.

Management's response - We will record Capital Asset activity throughout the year to ensure that entries are completed and listed asset balances are matched to the general ledger monthly. We have developed a spreadsheet system to track these assets throughout the year. This past year entries had not been completed prior to the audit. Next year and subsequent years those entries will be made before the end of the fiscal year. As we have in the past, we will implement a formal physical inventory.

2015-003 Interfund receivables and payables:

Interfund receivable and interfund payable accounts are used to record transactions between funds. During our audit, we noted that interfund receivable and payable balances were not reconciled and as a result individual funds did not balance.

We recommend that the Town accounting staff receive training on the proper use of the NEMRC software as it relates to interfund activity. We also recommend that the Town periodically review the general ledger to determine that funds are in balance and interfund activity is recorded correctly.

Management's response - We will seek available training to correctly track these entries through the NEMRC software system. We will review the general ledger on a monthly basis to monitor interfund activity and verify entries. A spreadsheet has been developed to give us a tool to more efficiently track activity.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2015.

**STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2015**

We consider prior audit findings 2014-001, 2014-002 and 2014-004 to be resolved.

Prior audit finding 2014-003 has been updated and reported in the current year as finding 2015-002.

ASSESSOR'S REPORT

We have completed another year in the Assessor's office and are now working on the 2016 tax year. There are a number of new commercial projects being built, many new mobile homes moving in, and quite a few changes to existing properties. We have also had requests from owners to come and take a new look at their properties.

Tax maps were updated this year. That had not been done since 2005, so there were a considerable number of changes and corrections. We will be keeping up with the maps now and updating regularly.

Don't forget to file your homestead declaration! Everyone who owns and lives in their primary residence in Berlin must file a homestead declaration before April 15, 2016 in order to pay the residential school tax rate. Filing your homestead declaration late will result in a penalty.

You must file the homestead declaration even if you do not have to file Vermont income tax.

You must file the homestead declaration on time even if you get an extension for your Vermont income tax filing.

If your property crosses town boundaries and your homestead is in 2 towns, you must file a homestead declaration for both towns.

You can file the homestead declaration with a paper form or online on the VT.gov website. You will need last year's property tax bill. On the bill you will find your Span number, which is a specific identifying number for your property, as well as the housesite information that you will be asked for.

We would be glad to help anyone file their homestead declaration, either on the paper form or online. It really is very simple and takes only a couple of minutes.

We are glad to come and re-inspect any property at any time. We want to be sure that the information we have is correct and that the value placed on the property is appropriate. If you wait to ask until you receive your tax bill, it is too late and you must wait until the following year for any changes to take effect.

As always, 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 & 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.

Tom Cain

Ted Nelson

Sandy Ross

TOWN CLERK'S OFFICE – 2015 ANNUAL REPORT

- 367 Total Birth Certificates filed
 - 348 Births were at Central Vermont Medical Center
 - 7 Berlin babies born at other hospitals
 - 10 Adoption Certificates
 - 6 Berlin babies at born at Central Vermont Medical Center
 - 1 Berlin babies were born at home
 - 348 Copies of birth certificates sent to the State
 - 340 Copies of birth certificates sent to Towns of residence

- 185 Birth certificates corrected
 - 185 copies sent to the State
 - 185 copies sent to Towns of residence

- 224 Total Death certificates filed
 - 46 were Berlin residents (20 of these were at one of the two Nursing homes)

- 11 Marriage Licenses issued
 - 11 copies sent to the State
 - 1 copy sent to a Town of Residence

- 6 First Class Restaurant liquor licenses

- 9 Second Class liquor licenses (stores)

- 9 Requests for a catering liquor license

- 89 Excess Weight Permits

- 287 Dog Licenses

- 448 Documents received for recording into the Land Records
(These ranged from 1 page to 145 pages)

- 129 Property Transfers recorded
 - 68 Recorded again electronically with the State
 - 61 Sent via mail to State.

- 12 Survey mylars

- 2500 Certified birth, death, and marriages certificates (approximately)

- 432 Researchers signed to use the vault records

- Voter Checklist as of Dec. 31, 2015 = 1785 144 removed and 59 added in 2015

BERLIN RESIDENTS BORN IN 2015

1/10	Colin Deverna	Peter & Rebecca Deverna	
1/12	Parker Amell	Logan Amell	
3/26	Miles Matheson	Chelsea Lanee & Scott Matheson	in Burlington
4/20	Jillian Gallagher	Kristen Gallagher & Loren Thompson	at home
6/16	Zoey Stover	Jennifer Roy & Glenn Stover	in Burlington
6/16	Aiden Stover	Jennifer Roy & Glenn Stover	in Burlington
6/26	Ella Koenig-Maynard	Emily Koenig & Thomas Maynard	
7/22	Conner Richardson	Crystal Huntington & Matt Richardson	
7/30	Isabelle Lapine	Melinda Dubois & Zachary Lapine	in Burlington
7/30	Gabriel Lapine	Melinda Dubois & Zachary Lapine	in Burlington
9/9	Elijah Mayhew	Tasha Gero & Joshua Mayhew	
10/14	Noah Inboden	Erin Sollace & Roger Inboden	in Randolph
10/26	Zeta Walker	Sara & Joseph Walker	in Randolph
11/22	Taya Covey	Holly & Cory Covey	

Total 14

BERLIN RESIDENTS WHO PASSED AWAY IN 2015

1/4	Dorothy Main	Woodridge	
1/5	Dan McGowan	Crosstown Rd	
1/8	Russell Wilson	Woodridge	
1/11	Fernand Fontaine	Berlin Health & Rehab	
1/15	William Keaton DVM	Evergreen Dr	in New Hampshire
1/16	Lawrence Rossi	US RT 302	
1/20	Dolores Weber	Berlin Health & Rehab	
1/20	Cynthia Farrell	Woodridge	
1/21	Roland Jones	VT RT 12	
1/25	Muriel Worsley	Berlin Health & Rehab	
2/1	Matthew Hersey	Airport Rd	in Burlington
2/4	Margaret Fogel	Berlin Health & Rehab	
2/19	Edward Walker	Paine Turnpike S	
2/19	Margaret Daniels	Berlin Health & Rehab	
3/9	Janice Ambrose	Woodridge	
3/20	John Olson	Scott Hill Rd	

3/25	Catherine Raeburn	Highland Ave
4/2	Harvey Golubock	Brookfield Rd
4/6	Cecile Corey	Woodridge
4/13	John Day	Park Manor Dr
4/25	Francis Herring	VT RT 12
4/26	Marlene Buck	Brookfield Rd
4/27	David Mahoney	Mansfield Ln
4/28	Brian Hathaway	Slayton Ave
5/10	Marilyn Robinson	Eastwood Manor
5/10	Albert Cooper	Woodridge
5/14	Alvin White	Cedar Dr
7/18	Joyce Clark	Berlin Health & Rehab
8/7	Julie Falzarano	Airport Rd
8/7	Rhonda Herring	Airport Rd
8/7	Regina Herring	Airport Rd
9/4	Edith Prussak	Berlin Health & Rehab
9/7	Conner Richardson	Spruce St
9/16	Jean Rouse	Woodridge
9/16	Marion Atherton	Woodridge
9/18	Marion Dalley	Spruce St
9/22	Dale Arleth	Point Ridge Rd
9/25	Charles Bruder	Berlin Health & Rehab
10/16	Herbert Roy	Richardson Rd
10/25	Sharon Larkin	Dog River Rd
11/5	Neil Carpenter	Berlin Health & Rehab
11/12	Everett Johnson	Poplar St
11/16	Beverly Morgan	VT RT 12
11/25	Ada Stern	Woodridge
12/11	Gaylord Sweet	Woodridge
	Total	45

DOG FUND FOR YEAR ENDING DECEMBER 31, 2015

284 Dog Licenses	\$2,151.00
284 @\$1.00 per dog to support Vermont Rabies Program	\$284.00
276 @\$3.00 per dog spaying and neutering surcharge (Before 7/1) ..	\$828.00
8 @\$4.00 per dog spaying and neutering surcharge (After 7/1)	\$12.00
Total to the State	\$1,124.00
	\$1,027.00

DELINQUENT TAXES

Allen, Derek	Deyo, Marilyn	Malone, Marilou	Shepard, Gloria
Armstrong, Sherrie	Dion, Mark	Manges, Mark*	Sherman, Timothy*
Atwood, Andrew	Dorney, Colleen	Maroney, Richard*	Smith, Bryan
Badger, Philip	Edson, Donald*	Mastriano, Dennis*	Smith, Donald*
Barr, Mark	El Bekkali, Stacy	Matheson, Jacquelin*	St Amour, Robert
Bilodeau, Michael*	Estes, George III	Matheson, Keven*	Stacy, Cathy*
Blair, June*	Gordon, Mark*	Matson, Sally	Stridsberg, Timothy
Blake, Ed	Herring, Michael*	McGinnis, Frank	Taylor-Paugh, Cyndi
Bushey, Reed*	Hoisington, Richard*	Meher Lodgins, LLC*	Thompson, Jennie
Buska, Barbara*	Jancaitis, Joseph	Morse, Timothy*	Towne, Bradley
Callahan, James*	Jenkinson, Mark*	Moyers, Charles	Ward, Allen
Campbell, Clint	Kew, Dale	O'Neill, Patricia*	Wheeler, Janette*
Chapin, Steven	Kingsbury, David	Persons, Albert	Winter, Linda
Comstock, Bruce	Lavigne, Debra*	R&G Properities*	Work Safe Traffic*
Currier, Erick	Lee Rose Ventures*	Rathbone, Lori	Wynet Ltd*
Davis, Wendell*	Libercent, Paula*	RG Development*	
Deschamps, Annette*	Lowell, Gloria	Richardson, Ricky*	
Desorbo, Arianna	Magoon, Lillian*	Rouelle, Gaye	

*** Partial or Full payment has been made**

****Accounts under \$100.00 (17)**

Delinquent tax balance as of June 30, 2015 \$170,350.12

SEWER COMMISSION

The Town of Berlin Sewer Commission is composed of five members of the community appointed by the Select Board to operate the municipal sewer system. The Commission meets on the second and fourth Monday of each month at 7 PM at the Town Offices. The Commission needs one more member, if you are interested, we urge you to apply.

The Commission continued the annual manhole maintenance program, which involves cleaning lines, inspecting and repairing manholes that have been damaged or have deteriorated over the years. During the line maintenance, it was discovered that a 285 foot section of 8 inch asbestos cement pipe was damaged on Route 302. The cement pipe was removed and replaced with 8 inch SDR-35 PVC pipe.

The Commission continues to discuss and plan future projects to improve and update the system.

With the establishment of the Town Water Department we are working on coordinating meter readings and billings for everyone. Tentative plans are to send all bills at the same time on a quarterly schedule. Customers will receive notification of changes when they are finalized.

Our sewer ordinances and bylaws are now posted on the Town Web Site 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.

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

Delinquent Sewer Accounts as of June 30, 2015

Badeau, Robert	\$ 432.74	Marshall, Todd	\$ 576.79
Bell, Melissa	\$ 608.33	Pearce, Terry	\$ 213.86
Brusoe, Tonya	\$ 73.48	Powers, Scott & K	\$ 131.45
DeSorbo, Arianna	\$ 481.65	Royer, Anthony	\$ 120.89
Dunkling, Peggy	\$ 122.61	Stauff, Alicia	\$ 139.35
Gordon, John	\$ 143.42	Ward, Harold	\$ 125.19
Kingsbury, David	\$ 273.84	Willett, Christopher	\$ 148.50

BOARD OF ABATEMENT

Town of Berlin, 2015

The Board of Abatement met four times to consider abatement requests and other matters in 2015. For those not familiar with the Board (BOA), it consists of the town's treasurer and town clerk; the selectboard and listers; and the town's justices of the peace.

Last year was a busy one for abatement requests. The BOA considered 21 separate requests, and granted requests, in whole or in part, in 16 cases. The remaining five requests were either denied or tabled for more information.

In considering abatements, the BOA is strictly confined by statute, 24 VSA 1535. There are only seven grounds on which to abate taxes in Berlin. In 2015, only three grounds were found applicable to the 16 cases in which abatements were granted.

Six requests were granted, in whole or in part, because the taxpayer "was unable to pay their taxes, interest and collection fees." The total amount abated under this category was \$11,529.17, with \$5,427.37 being the largest and \$965.18 being the smallest.

Seven requests were granted, in whole or in part, because there had been "manifest error or mistake of the listers." The total amount abated here was \$2,938.89, ranging from \$1,500 to \$5.55. The smaller amounts came from an effort by the treasurer to clear up discrepancies amounting at times to only a few cents per taxpayer.

Three requests for abatement were granted, in whole or part, because the property that was subject to the tax had "been lost or destroyed during the tax year." The total amount abated here was \$3,942.85, ranging from \$3.99 to \$3,662.24.

In total, \$18,410.91 in taxes were abated in 2015.

Speaking for myself, and perhaps for the Board, we struggled most in 2015 with requests for abatement based on inability to pay. We required taxpayers to come in person to explain the factual basis for their requests, but even in those circumstances found it difficult to determine whether there was an inability; whether it was temporary or permanent; and what to do in situations where there were assets but no cashflow. Frequently votes to abate were not unanimous.

In an effort to systematize the abatement requests in 2016, in December the Board discussed a letter and questionnaire to go to those requesting abatements, including a requirement that persons seeking abatements based on inability to pay submit financial statements under oath supporting their requests.

Josh Fitzhugh, Chair

BERLIN HIGHWAY DEPARTMENT

The winter of 2014-2015 will be remembered for some time to come. Bitter cold weather combined with lots of snow. This kept the staff and our equipment busy on many winter days and nights. Our sand and salt inventory was hit hard. We work to keep our equipment in good working order. We added a new 2015 ten wheel dump and plow truck this year replacing a 2008 truck.

In late summer there were paving projects on portions of Scott Hill Road, Crosstown Road, Ayers Road, School Street, and Evergreen Drive. In years past we have been able to supplement our paving budget by receiving a paving grant from the Vermont Agency of Transportation. We plan to apply for the grant again this year.

In addition to our ditching and drainage work we replaced seventeen culverts in various areas of town that were beyond their useful life. We had guard rails replaced on Junction Road and our plans call to have additional guard rail installed in the same area this coming summer. I especially would like to thank Liz and Gary Richardson for picking up trash while on their daily walk on Crosstown Road.

I also would like to thank the Highway Crew, Gerry Markham, T.J. McDermott, and Eddie LaPan for their assistance and dedication to the job.

I encourage you to contact me if you have any concerns or a problem with a town highway. Our telephone number at the Highway Garage is 223-7337 and our email is highway@berlinvt.org.

Respectfully Submitted,

Timothy Davis
Highway Superintendent



ZONING ADMINISTRATOR

During the calendar year 2015, there were a total of 113 Zoning Applications acted on.

Zoning Permit Decisions 2015

<i>TYPE OF PERMIT</i>	<i>NUMBER OF PERMITS</i>
Barns	3
Boundary Line Adjustments	2
Commercial Building/ Additions/Conditional Uses	28
Curb Cut/Work In Right of Way	9
Deck/Porch	8
Fill Placement	8
Garages	0
Residential Additions	6
Residential Units	10
Sheds	16
Signs	19
Subdivision	3
Waivers/Variances	1
TOTAL:	113

During the past year, the Berlin Zoning Office processed applications for 6 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, 28 in all, including Connor Realty’s redevelopment of 309/327 US Route 302, Malone Properties redevelopment of 856 US Route 302 Barrett Enterprises expansion of self-storage lot, and Junction Associates proposed 20,000 sq. ft. commercial building 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, or at the Town Office. The Zoning Office can be reached at 223-4405 x 304, or by email at 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.

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

2015 Annual Report

Greetings,

Happy New Year to everyone! I don't know about you, but I certainly enjoyed the mild start to the winter season this year. Particularly the energy cost savings. 2015 was another productive and active year for the police department. There were some personnel changes I would like to inform you about. Officer Kyle Kapitanski left us to accept a position with the Orange County Sheriff's Department. We hired Officer Joseph Carriveau to fill Kyle's vacancy. Officer Carriveau attended and successfully completed the 100th basic training class for fulltime officers from August through November. We are happy to have Joe here in Berlin and he is already proving to be quite a valuable asset. We hired William Pine to fill the additional position which was added by the Selectboard last year. William will be attending the 101st fulltime academy from January through May of this year. William has an impressive and extensive military background as well as a strong sense of commitment and dedication to Berlin. Please join me in making him feel welcome here in this fine community. Additionally, Jon Sanborn and Chuck Satterfield have joined the department in a part time capacity and are essential in helping us provide professional law enforcement services here.

It was a busy year for the police department. Tragically, in July we had a fatal motor vehicle accident on RT 62 and in August of this year Berlin was the scene of a triple homicide. This incident was tied to the killing of a DCF worker in Barre. This was a terrible tragedy and our deepest sympathies are with the family and friends of the victims. A violent act of this magnitude can have a very significant impact on a community, and I assure you we work hard every day to keep Berlin a safe place to live, work and visit. I am proud of the members of this department. They work hard and are deserving and appreciative of your support.

In 2015, as in recent years, 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. 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.

I am pleased to report that the Vermont Psychiatric Hospital has transitioned smoothly into the community and there have been no significant issues there. We also continue our valued partnership with the Central Vermont Medical Center.

In 2015 your police department responded to 3470 calls for service, made 273 arrests, on 310 offenses, investigated 75 accidents and issued 462 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 your neighbor's residence is unoccupied. As was demonstrated this year, the use of surveillance cameras is a useful tool in helping protect property and they have become much more affordable and user friendly. 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 Select board 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.

Fulltime Officers

Sergeant Mark Monteith
Sergeant Chad Bassette
Corporal Kevin Blanchard
Officer William Pine

Officer Jonathan Bullard
Officer Jared Mitchell
Officer Joseph Carriveau

Admin. Diana Yahyazadeh

Part time Officers

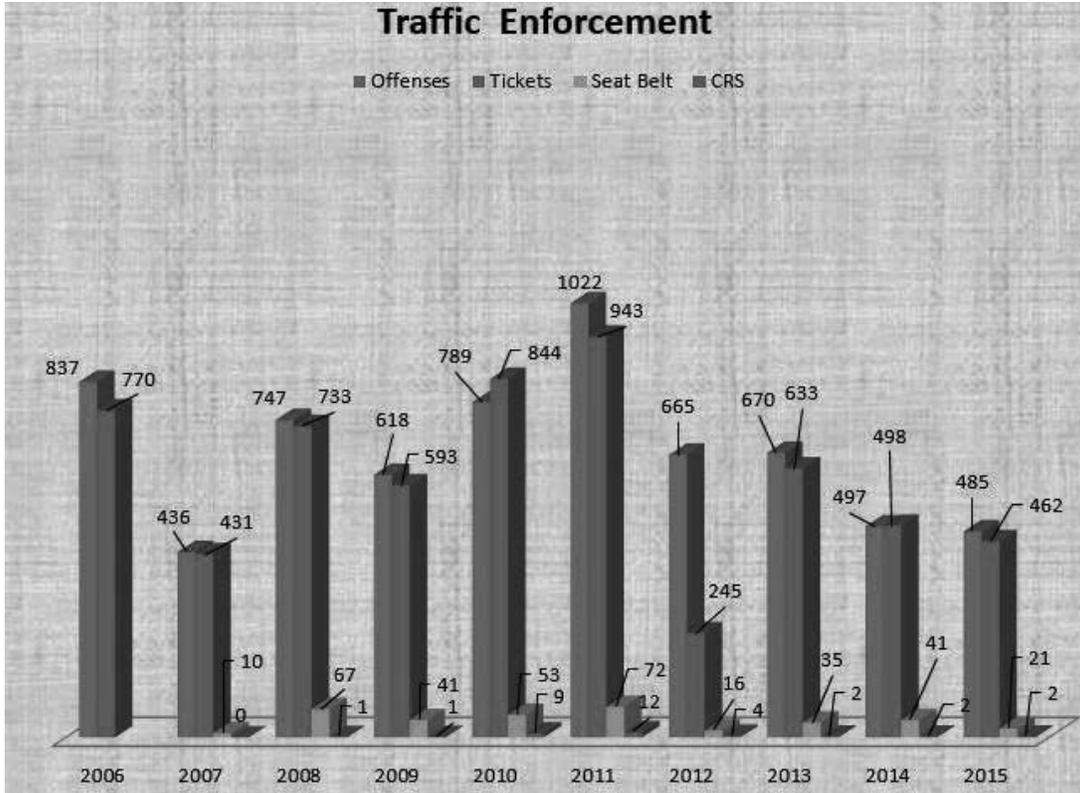
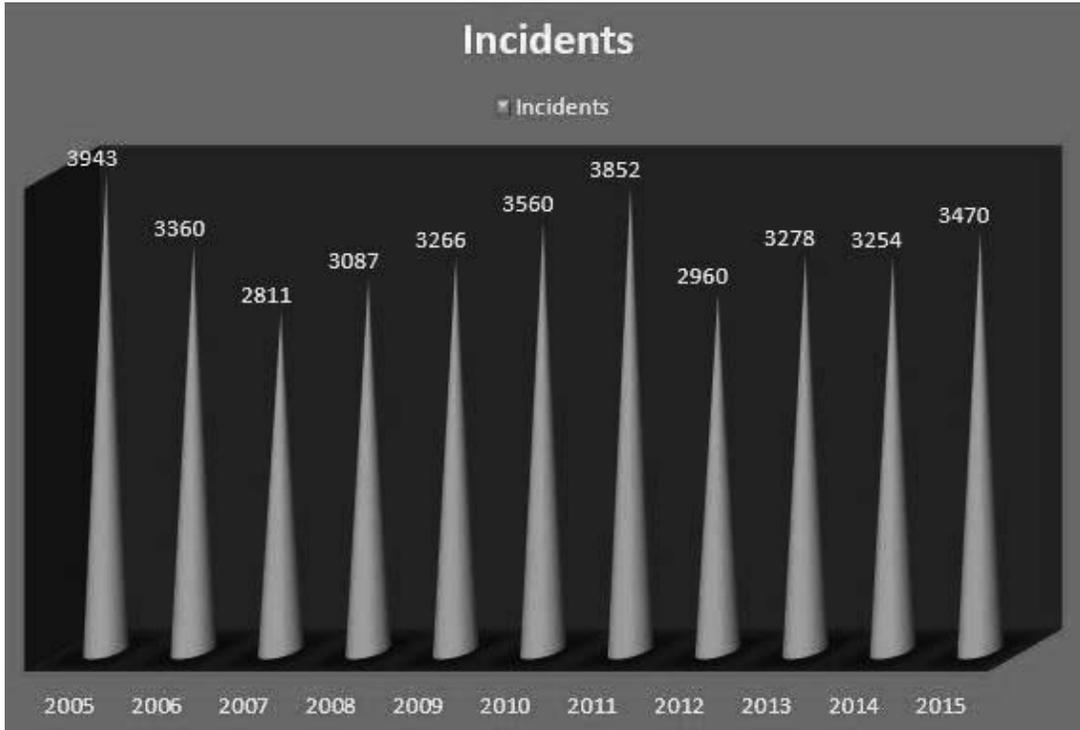
Officer Jeffrey Strock
Officer Brian Hoar

Officer Kyle Kapitanski
Officer Jonathan Sanborn

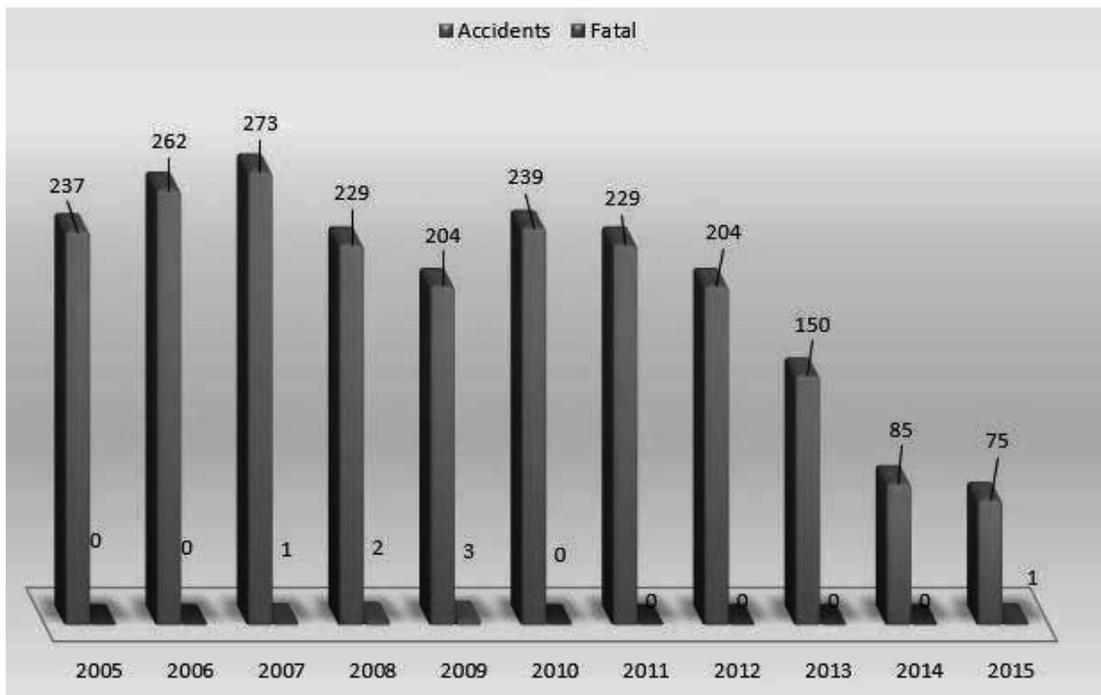
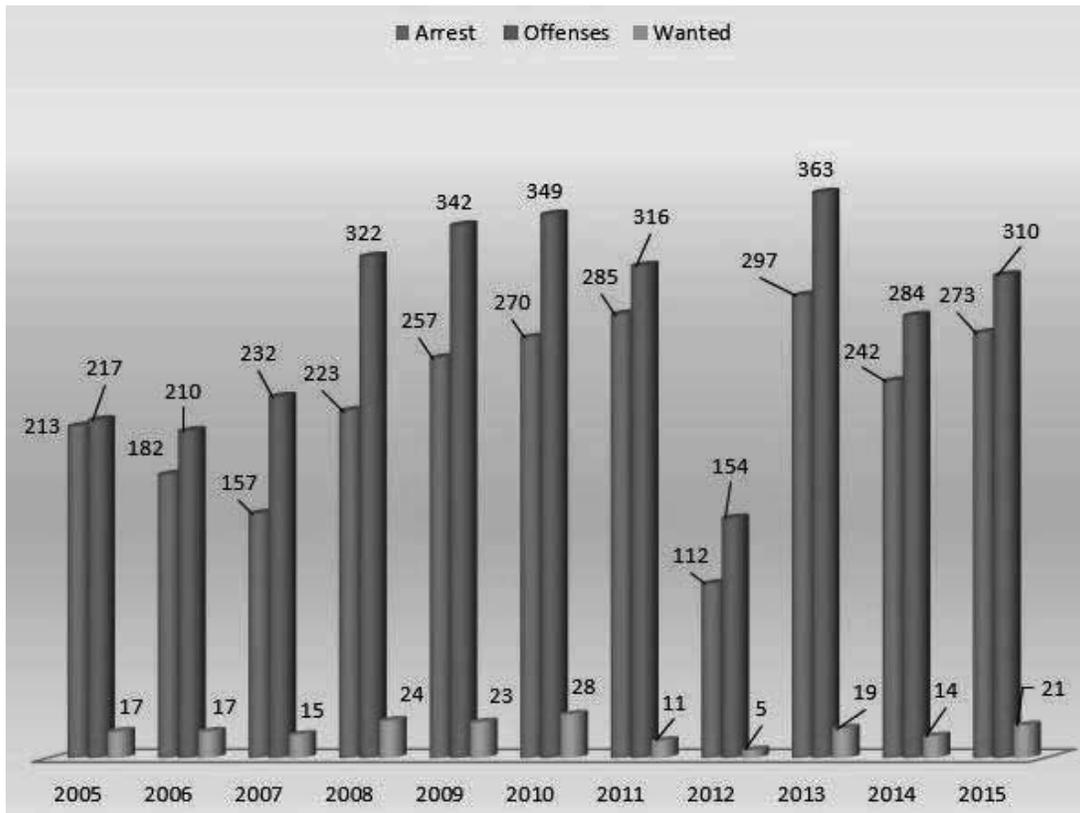
Respectfully submitted,

William H. Wolfe Chief of Police

Berlin Police Department Statistics 2015



Berlin Police Department Statistics 2015



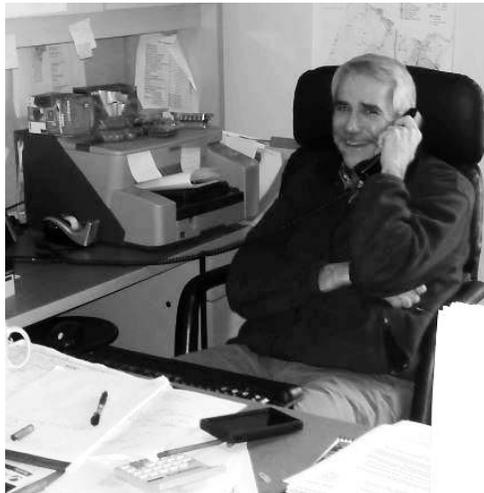
TOWN OF BERLIN STAFF

TOWN OF BERLIN CALENDAR YEAR 2015

GENERAL GOVERNMENT	Wages	Special Duty*	BENEFITS	TOTAL
Badowski, Thomas (Assist. Town Admin)	\$ 39,290.07		\$ 2,136.67	\$ 41,426.74
Hadley, Dana (Town Administrator)	\$ 60,119.35		\$ 16,139.29	\$ 76,258.64
Hansen, Jeremy (Select Board)	\$ 712.50			\$ 712.50
Haskin, Roberta (Select Board)	\$ 712.50			\$ 712.50
Isabelle, Diane (Treasurer)	\$ 52,235.39		\$ 10,056.10	\$ 62,291.49
Kelley, Peter (Select Board)	\$ 712.50			\$ 712.50
Morse, Rosemary (Town Clerk)	\$ 42,251.43		\$ 7,876.42	\$ 50,127.85
Nelson, Ture (Select Board)	\$ 900.00			\$ 900.00
Stridsberg, Corinne (Assist. Town Clerk)	\$ 15,909.44			\$ 15,909.44
Towne, Brad (Select Board)	\$ 726.23			\$ 726.23
Wissell, Mary (Sewer Admin.)	\$ 15,967.43			\$ 15,967.43
GENERAL GOVERNMENT TOTALS	\$ 229,536.84		\$ 36,208.48	\$ 265,745.32
HIGHWAY DEPARTMENT				
Chamberlain, Phillip (Road Crew) **	\$ 211.50			\$ 211.50
Davis, Timothy (Road Foreman)	\$ 61,049.91		\$ 8,914.13	\$ 69,964.04
Hamblin, Richard (Road Crew)**	\$ 7,322.50		\$ 3,106.40	\$ 10,428.90
LaPan, Edward (Road Crew)	\$ 25,994.69		\$ 12,265.21	\$ 38,259.90
Markham, Gerry (Road Crew)	\$ 38,083.74		\$ 14,688.71	\$ 52,772.45
McDermott, Thomas (Road Crew)	\$ 42,321.43		\$ 9,357.52	\$ 51,678.95
HIGHWAY DEPARTMENT TOTALS	\$ 174,983.77		\$ 48,331.97	\$ 223,315.74



Mary Wissell



Tom Badowski



Corinne Stridsberg

GENERAL GOVERNMENT	Wages	Special Duty*	BENEFITS	TOTAL
POLICE DEPARTMENT				
Bassette, Chad (Full-time Officer)	\$ 56,683.30	\$ 4,177.86	\$ 25,011.51	\$ 85,872.67
Bennett, Karen (Part-time Secretary)	\$ 198.24			\$ 198.24
Blanchard, Kevin (Full-time Officer)	\$ 55,679.34	\$ 7,213.65	\$ 15,274.35	\$ 78,167.34
Bullard, Jonathan (Full-time Officer)	\$ 56,031.85	\$ 14,990.71	\$ 20,336.63	\$ 91,359.19
Carriveau, Joseph (Full-time Officer)	\$ 29,420.19	\$ 2,006.60	\$ 4,458.62	\$ 35,885.41
Fredholm, Jonathan (Part-time Officer)	\$ 10,187.54	\$ 13,547.74		\$ 23,735.28
Hoar, Brian (Part-time Officer)	\$ 339.91	\$ 2,495.00		\$ 2,834.91
Kapitanski, Kyle (Part-time Officer)	\$ 24,697.80	\$ 2,115.00	\$ 10,103.57	\$ 36,916.37
Mitchell, Jared (Full-time Officer)	\$ 54,233.87	\$ 19,378.11	\$ 11,446.36	\$ 85,058.34
Monteith, Mark (Full-time Officer)	\$ 69,178.93	\$ 12,247.02	\$ 11,716.63	\$ 93,142.58
Pine, William (Part-time Officer)	\$ 5,324.60			\$ 5,324.60
Sanborn, Jonathan (Part-time Officer)	\$ 16.85	\$ 1,600.00		\$ 1,616.85
Satterfield, Charles (Part-time Officer)	\$ 743.40	\$ 2,077.20		\$ 2,820.60
Schnee, Rhy (Part-time Officer)**	\$ 8,588.30	\$ 4,038.00	\$ 1,525.58	\$ 14,151.88
Strock, Jeffrey (Part-time Officer)	\$ 14,405.85	\$ 2,007.46		\$ 16,413.31
Wilson, Kevin (Part-time Officer)	\$ 711.00	\$ 1,492.00		\$ 2,203.00
Wolfe, William (Chief of Police)	\$ 70,435.67	\$ 2,073.15	\$ 12,935.17	\$ 85,443.99
Yahyazadeh, Diana (Secretary)	\$ 32,104.80		\$ 7,173.73	\$ 39,278.53
POLICE DEPARTMENT TOTALS	\$ 488,981.44	\$ 91,459.50	\$ 119,982.15	\$ 700,423.09
2015 WAGE/BENEFIT TOTALS	\$ 893,502.05	\$ 91,459.50	\$ 204,522.60	\$ 1,189,484.15
* Special Duty Wages are paid from Contract, ** No longer Town of Berlin Employee				



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. 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 2015

The commission currently only has two members. We need some help to continue this commission for the Town (PLEASE Volunteer).

Joe Mangan continues as our 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.

~ ~ ~ ~ ~

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.

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CONSERVATION COMMITTEE AND RECREATION BOARD

Berlin Conservation Commission - 2015 Annual Report

The town forest timber harvest is proceeding with revenues of \$26,116 received to date. As a result of last year's heavy snowfall and other factors the contract has been extended for another winter season and will hopefully be completed by spring of 2016.

The CC continues to monitor the Irish Hill town lands and trail networks which offer wonderful public recreational opportunities. The area gets steady use by many different user groups. Trail maps are available at the trailhead on Brookfield Road or online at www.berlinvt.org under the Conservation Commission tab.

Berlin Recreation Board - 2015 Annual Report

Improvements to the baseball field located at the Berlin Elementary School playground were partially funded by the town Recreation budget this past fall. A group of Berlin parents put many hours of sweat equity into moving the playing field and dugouts from the middle of the playground to the northwest corner allowing other sports to be played at the same time. Much was accomplished by donations and donated labor making this a community project on a very modest budget. Other improvements that the Rec board has included in our 2016 budget include a perimeter baseball fence that would be erected and then taken down seasonally, field rakes, drag screen, soccer corner flags and a few recurring expenses such as port-o-lets, chalk and paint. Over the years there has been little investment in Berlin's recreational infrastructure and parental involvement has been instrumental in this upgrade.

Another community project in the works is a quarter mile running track around the perimeter of the school playground. The PTNA has joined the 100 Mile Club this past year and staked out a track with the hope of creating a level gravel track for the town with the help of volunteers, grants and town funds. Students and teachers have already set personal running and walking goals and are recording their laps around the track.

These community initiatives are important for our town as the Berlin Rec Board has not had active members in many years. The Conservation Commission has filled in administratively when active members resigned and no one stepped in to replace them. Many thanks to those residents who have organized and implemented these efforts.

A natural playground was designed and constructed on a 3 acre property on the corner of Muzzy Road and Route 12 utilizing grants available for reconstruction of properties prone to flooding. There are three parking spaces and multiple installations that should entertain young families looking for an outing.

The Berlin skating rink at the town office is flooded and cleared by volunteers. Please consider helping out as the volunteers are older and they hope this rink will continue to be used in the future.

DEVELOPMENT REVIEW BOARD

The Development Review Board which met 15 times in Calendar Year 2015. 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:

- 13 Site Plan/ Conditional Use Reviews
- 4 Minor Subdivisions (Concept and Final Hearings)
- 1 Boundary Line Adjustments
- 7 Illuminated Signs
- 1 Request for a waiver from a Setback

There were several significant projects however only two applications required multiple hearings. Many of the applications were for amendments to existing permits. Some of the more significant new projects the Board heard were for a 7320 sq. ft. building on Route 302, a 21,000 sq. ft. commercial building at Hooker Plaza and an amendment to the application for a 5,000 sq. ft. Retail/Office building at 13 Overlook Drive. Most of these projects are currently under construction.

During the year the DRB underwent several changes in membership. The first is the unfortunate passing of Harvey Golubock. He will be sadly missed. Second, we are fortunate to have Josh Fitzhugh join us to serve on the Board as an Alternate. We still have a vacancy on the Board for a regular member.

Again we would like to thank 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.
John Friedrich
Paul Irons, Alternate
Josh Fitzhugh, Alternate

ECONOMIC DEVELOPMENT COUNCIL

This year has been a busy year for Berlin, but a fairly quiet year for the Economic Development Committee. We started the year with the resignation of former chair Pat McDonald, and did not meet again until September, when I was elected chair. We reviewed an application for tax stabilization from the Berlin Mall in anticipation of the construction of the new Kohl's store. The committee recommended forwarding the application on to the Selectboard, noting that all necessary materials were present per the Tax Stabilization Policy, but since the construction had already begun, the application was not technically eligible for the stabilization.

We turned our attention to a discussion of a Local Option Tax (LOT) on sales, which would add an additional 1% to Vermont's 6% sales tax on purchases in Berlin. According to our calculations, this would pull in more than \$400,000 annually, and would reduce property taxes by about 15% if applied there. Historical tax data for the towns who have adopted the LOT do not show a negative impact on economic growth—indeed, the data show the opposite! We also discussed the merits of rescinding the inventory tax that businesses pay. After two meetings and long discussion, the Committee voted unanimously to recommend the Selectboard put the LOT on sales on the Town Meeting ballot, but to not consider rescinding the inventory tax at this point.

We later held a meeting with the business community at the Comfort Inn to discuss the economic impacts of the upcoming Route 302 "road diet" trial, which is set to start in summer of 2016, and to get their feedback on the proposed LOT. Most attendees, including some Berlin residents who also own businesses in Berlin, brought up their concerns with the LOT, but did not have much to say about the road diet. I believe we had a very productive and far-ranging discussion of the pros and cons of the LOT proposal. We concluded the meeting with some ideas for how to move ahead with the Economic Development Committee, and at our next meeting will be putting some plans into action for the upcoming year.

The committee currently consists of Wanda Baril, Dan Cambra, Jeremy Hansen, Paul Irons, Keith Robinson, and Sam Andersen (ex officio representative from the CVEDC). We welcome any additional residents who would like to participate in our monthly meetings on the fourth Tuesday of every month at the Town Offices.

Respectfully submitted,

Jeremy Hansen, chair, Berlin Economic Development Committee

EMERGENCY MANAGEMENT TEAM

The Berlin Emergency Management (EM) Team has continued to meet regularly during 2015 to maintain team proficiency for responding in the event of a major emergency or disaster, whether it be natural or man-made. Although 2015 was a "quiet" year for Berlin, we had several "close calls", including the almost regular worries of springtime ice jams affecting the Winooski River and its branches, the flooding from severe thunderstorms in July that caused damage in nearby Barre and Plainfield, and the Amtrak train derailment in Northfield in October.

Thanks to the lack of such events in Berlin, the "big" item to report for the year has been the town's adoption of Vermont Alert, which is a free notification system/service to the public hosted and maintained by the Vermont Division of Emergency Management and Homeland Security (DEMHS). Vermont Alert allows Vermonters to sign up to receive emergency notifications through a number of delivery systems, for example, text, e-mail, telephone, or even a game console. Users will create accounts, choose their local area, select what types of alerts they wish to receive, and identify which delivery system they wish to use to receive those notifications. The Berlin EM Team has received training from the state in sending out alerts to Berlin residents via this system, and as a result, has discontinued the use of the previous Berlin Emergency Management Google Group. You may learn more and sign up at vtalert.gov.

The EM Team would like to express its appreciation to the Berlin Volunteer Fire Department for its continued support of the team and our activities. The fire department provides the team with a meeting location that doubles as the site for our Emergency Operations Center (EOC) whenever the team is activated in response to an emergency. The fire department provides the team with crucial network connectivity and telephone service, including phones dedicated to the EM Team. This support is greatly appreciated.

The Berlin community is also very fortunate to have a strong partnership between the American Red Cross and the Berlin Elementary School in maintaining a shelter agreement, as the need for such shelters occurs routinely across all types of large-scale emergencies or disasters. The Berlin EM Team relies on the support of the Red Cross, which itself relies on the efforts of its volunteers. Although chartered by the United States Congress to maintain a system of domestic and international disaster relief, the Red Cross is not a federal agency, nor do they receive federal funding on a regular basis to carry out their services and programs; rather, the Red Cross receives financial support from voluntary public contributions. Please contact the Red Cross at www.redcross.org for more information on volunteering or donating.

The Berlin EM Team is also fortunate to maintain a good working relationship with other area emergency-related organizations, including liaison support from The University of Vermont Health Network Central Vermont Medical Center (CVMC), as well as a liaison from the Community Emergency Response Team (CERT) for our region. The CERT provides a pool of volunteers trained in disaster preparedness and response to provide leadership and coordination during an emergency and for immediate assistance to victims. Please see the VT

DEMHS web page at vem.vermont.gov/programs/cert for further information on the Community Emergency Response Team.

As always, we would like to thank all of the members of the Berlin Emergency Management team and our liaisons 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 EM team typically meets once a month, on the second Thursday of the month (somewhat variable, depending on extenuating circumstances) at the Berlin Four Corners fire station of the Berlin Volunteer Fire Department. We invite any interested resident to 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,

Ture Nelson
Fred Doten
Bruce Richardson
Val Cyr
Katina Johnson
John Akielaszek, CERT 5 Liaison
Jean Peterson, CVMC Liaison
Julie Didier, CVMC Liaison
Wanda Baril, Red Cross Liaison/Shelter Manager

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

Berlin Emergency Management Team:

Facebook page: www.facebook.com/berlinvteoc
Twitter page: www.twitter.com/@BerlinEOC

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

Emergency plans for families and/or businesses: 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 vem.vermont.gov/preparedness

Facebook page: 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 methods. You may learn more and sign up at vtalert.gov or if you don't have the internet call 800-347-0488.

WEB PAGE

Town of Berlin Web Page
www.berlinvt.org



Home	Community	Town Administration	Planning Commission
Boards & Agendas/Minutes	Calendar	Make a Payment	Resource Center

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, post that agenda. 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 hours of operation, contact information and important dates to remember. The top ribbon of the page allows access to tabs that contain information on various departments within the Town as well as the agendas and minutes for various boards and committees.

The Resource tab gives current information for meetings and events as well as links to State and Local agencies.

The Town Administration Tab has Town Administration information, click onto that tab to open the page. That tab can also be opened from the bottom of the cover page by clicking Administration.

The Boards and Agendas tab has a page for the Planning Commission which contains the information on the proposed revision of the zoning and sub-division regulations.

The information for the Berlin Historical Society has been moved to the Community Tab.

A tab will be added to the website with links to businesses located in the Town of Berlin.

If you have a business in the Town of Berlin and wish to be added to this tab, please email treasurer@berlinvt.org with the name of the business and the link to the business. The name of the business with a telephone number would also suffice.

Thank you for your continued patience as we continue to build the information contained in the website.

Diane Isabelle
Treasurer

BERLIN VOLUNTEER FIRE DEPT. – FIRE CHIEF’S REPORT

FIRE CHIEF’S REPORT

2015 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 +/- 25 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 2015, 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 Firefighter level 1&2 course to achieve their National Pro Board Accredited certification. This type of course takes a sizable commitment from our members, since courses of this nature are well over 180 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. We continue to work on the large project we started in late 2014 of 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. As always, preventive maintenance such as oil changes, chassis lubrication, and fluid changes were performed.

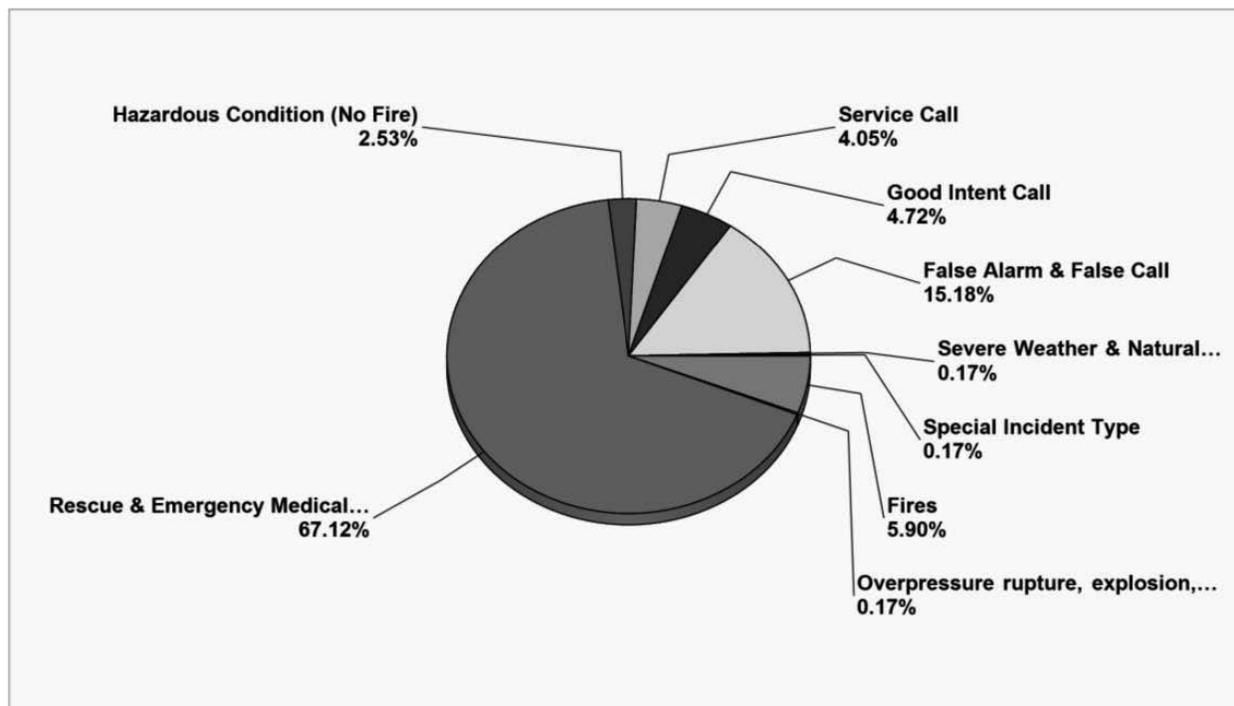
2014 proved to be another busy year for the Fire Department. Our total emergency call volume for the year of 2015 was 593 which was a 49 call increase. A few of the emergencies included a house fire in the Berlin pond area, and 4 motor vehicle fires. Our responders gave on average, over 130 hour of time per responder this year. If all the hours that the volunteers provided were paid at \$10.00 per hour it would total almost \$100,000 dollars.

2015 FIRE DEPARTMENT RESPONSES

Total Calls = 593

Average 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 had applied last year for a federal grant to help fund a new engine. However we were not awarded a grant. We will be working on a proposal this coming year to bring to the select board to discuss funding options for an engine. Our goal will be to keep you (the voter) informed as we work through 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 you, 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

2015 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, 2014 to June 30, 2015. 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 75 individuals with an active responder roster of 22. In addition to our emergency responses, our members participate in numerous fundraisers to help offset the cost to the annual budget. These range from spring and summer car washes, to coin drops, casino nights, monthly craft sales and donations from individuals and businesses. Our members are also at the ready to open our stations as temporary shelters in times of emergency. One of our other activities that we take great pride in is the area of education and outreach. Our 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 1645 hours of training in 2015 and have volunteered another 4355 hours of participation in other department events. These hours of training, station/vehicle maintenance, and fundraisers are all done in preparation and support for the departments 593 emergency responses which required 3056 hours on scene this year. This brings the total hours volunteered by the corporation/department members to 9056 hours.

We continue to apply for and receive grants whenever possible. We applied for and received a State of Vermont VComm grant to upgrade our mobile radio/repeater system in our vehicles. As a result of a Federal mandate of having our radios switched to narrowband, we had gaps (dead spots) in certain areas of town. To offset these dead spots, we upgraded our radios and installed repeaters on some of our trucks to combat these in order to maintain adequate radio coverage in town.

The Corporation has worked diligently to recommend a budget that will cover our operating expenses for the coming year. In doing so, we were able to hold to a minimal increase of 1.2%.

The Corporation's Year End Fiscal report, which you will find attached, has been changed this year to bring us more in line with how most Town departments show their budgets. We have shown our approved budget request and our actual expenses for the FY '14-'15. The SCBA (Self-Contained Breathing Apparatus) purchase budgeted for FY '14-'15 was not made until FY '15-16 due to a manufacturer delay. The SCBA's have now been ordered, received, and placed into service. Due to a billing discrepancy, the remaining BTEMS Rental balance has also been billed and is awaiting payment.

The Corporation would like to note that due to a personal conflict, we have a position open on our Board of Directors at this time. The Town Resident at large position is open at this time. If you have an interest in sitting on our Board, please contact myself, Chief Silk, and or the Town Selectboard.

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.

Bill Clifford
President of the Corporation
Berlin Volunteer Fire Department, Inc.



FY 2014-2015 EXPENSES

	<u>Budgeted</u>	<u>Actual</u>
Accounting	\$6,000.00	\$4,225.00
Annual Dinner	\$500.00	\$0.00
Building Maintenance	\$8,200.00	\$3,259.78
Capital Replacement	\$20,000.00	\$20,000.00
Communications	\$3,000.00	\$1,904.87
Communications Grant		\$18,246.90
Dispatch	\$26,375.00	\$26,431.72
Dry Hyd / Water Supply	\$750.00	\$0.00
Dues	\$250.00	\$200.00
Education, Safety	\$100.00	\$361.50
Electric	\$8,500.00	\$6,108.42
Equip Maintenance	\$5,500.00	\$2,846.69
Equip Purch	\$12,500.00	\$3,413.57
EMS Equip Purch	\$1,500.00	\$96.63
NFIRS Software	\$1,650.00	\$1,536.00
Food	\$750.00	\$1,435.15
Fundraisers		\$1,068.59
Gear Purchase	\$12,000.00	\$12,427.12
Helmet / Incentive		\$0.00
Heating	\$17,500.00	\$18,772.07
Insurance	\$28,000.00	\$25,142.80
Internet / Cable	\$1,000.00	\$710.40
Membership Fee	\$250.00	\$100.00
Miscellaneous	\$750.00	\$669.61
Office Supplies	\$1,500.00	\$582.79
Plowing	\$4,000.00	\$2,895.00
Retirement	\$25,000.00	\$21,127.90
Rubbish	\$1,100.00	\$838.99
SCBA Purchase	\$35,100.00	(Expended FY15-16)
Scholarship	\$300.00	\$0.00
Sewer	\$550.00	\$392.49
Ship/Postage	\$300.00	\$78.30
Soda & Drinks	\$900.00	\$498.44
Stipend	\$10,000.00	\$10,009.44
Telephone	\$5,500.00	\$5,908.89
Training	\$4,000.00	\$1,500.00
Utility Loan	\$5,000.00	\$3,437.84
Uniforms	\$250.00	\$417.20
Vehicle Fuel	\$10,500.00	\$8,076.82
Vehicle Repair	\$27,000.00	\$27,412.72
Wildland Fire	\$300.00	\$0.00
TOTAL:	\$286,375.00	\$232,133.64

FY 2014-2015 INCOME

	<u>Budgeted</u>	<u>Actual</u>
Oper. Carry Over	\$10,000.00	\$10,000.00
BTEMS Rental	\$12,120.00	\$3,030.00
Customer Inv	\$3,500.00	\$3,569.00
Monetary Donations	\$7,500.00	\$4,248.99
Dues/Membership	\$300.00	\$75.00
Grant Income	\$0.00	\$18,246.90
Fund Raisers	\$2,500.00	\$4,591.93
Table/Chair Rentals	\$725.00	\$60.00
Ins Refunds	\$5,000.00	\$2,000.00
Soda Machine	\$1,000.00	\$539.00
Interest	\$150.00	\$19.96
Misc. Income	\$1,000.00	\$2,401.00
General Refunds	\$3,000.00	\$37.99
B.E.M Phone Use	\$1,200.00	\$0.00
Town Budget	\$236,700.00	\$220,392.51
TOTAL:	\$284,695.00	\$269,212.28

*Berlin Emergency Management ("BEM")
Phone payment was dispersed by the town in
FY14-15, but received by the department in
FY15-16

**Town Budget funds received in FY14-15
included \$15448.66 to closeout FY13-14.
The remaining \$31756.15 FY14-15 funds were
dispersed by the town in FY14-15, but received
by the department in FY15-16.

EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT

By Chris LaMonda, Director

The EMS department had a busy year with a total call volume increase of 2.3%. The final call volume tally for the fiscal year 2014-15 was 3494. This was up 80 calls from the previous year. Both 911 calls and Paramedic intercepts were up by 252 and 66 calls, respectively. However, we did see a decrease in inter-facility transfers and mutual aid by 185 and 47 calls, respectively. It should be noted that the large decreases and increases in individual categories of data over the past year are due in part to both how the data was labeled and how calls were being billed.

The EMS business model continues to be financially challenging. There have been no increases in Medicare, Medicaid, or private insurance reimbursements over the past few years. This matched with both the rising cost of medical supplies and the expense of doing business has created some current and future budget concerns. Even though our revenues from public insurance, private insurance, self-pay, and intercepts were higher than projected (\$112k) a majority of the surplus was used to cover the increase in wages paid stemming from the higher call volume. There was some hope that the Vermont State Legislature would consider raising EMS reimbursements in the last session, however that was tabled until the 2016 session.

The possible addition of the Town of Brookfield into our primary service area was put on hold in July. After many months of working with the Town of Brookfield and White River Valley Ambulance the project appeared near finalization. However, in July, the Brookfield select board put a 6 month hold on any changes in order to reevaluate what the town currently has for EMS service.

Services and Service Area

Barre Town EMS offers the highest level of pre-hospital medical care available in the State of Vermont by staffing each of its ambulances with a nationally and state licensed Paramedic. This allows Barre Town EMS to provide the high level of care necessary for the treatment of the critically ill and injured patients. Along with this we offer critical care management to patients that need to be transferred to or from our local hospital. Many of those transfers are cardiac or stroke patients that need to be transported to a facility offering a higher level of care such as the University of Vermont Medical Center or Dartmouth Hitchcock Medical Center. We also routinely transport patients that need mental health care to locations such as the Brattleboro Retreat, Windham House, and Rutland Regional Medical Center, to name a few.

Barre Town EMS has 2 ambulances staffed 24/7, one in East Barre and one in leased space at the Berlin Fire Dept. building, as well as a third ambulance that is staffed weekdays from 9am to 5pm in East Barre. All of our ambulances are equipped at the Paramedic level and certified by the Vermont Department of Health. Each vehicle is staffed with a two person team that is made up of a Paramedic and Advanced EMT. Further, Barre Town EMS has a system in place to activate a fourth and fifth ambulance through coverage crews, called on a needed basis.

Personnel

We ended the fiscal year with 13 full time employees and seven part time employees. This past year saw April Johns leave to work more closely with her own ambulance service in New Hampshire.

Devin Krevetski was hired as her replacement. Shortly after arriving, Devin became one of only three Board Certified Critical Care paramedics in the state of Vermont. Matt Dolezal, one of our part time employees, has also left to pursue other avenues. David Danforth, Critical Care Paramedic, was awarded the Virginia Caffin award this past spring. This is the 3rd year in a row that a Barre Town EMS provider has earned this honor. (Pete Munsell 2013 and Louis Messier 2012).

As of June 30th Barre Town EMS's long time director, Dave Jennings, retired. Dave has been the director of EMS for the Town of Barre for over 19 years. In that time the service has seen many changes including the inception of paramedicine and the development of paramedic intercepts. During his tenure the service call volume increased from just about a 1000 calls a year to 3494 calls in 2014. The town thanks Dave for his dedicated service and wishes him well in his retirement. On July 1st Chris LaMonda took over as Director. Chris has been with Barre Town EMS as a Paramedic provider since the spring of 2014.

This past year Barre Town EMS began to look at future changes in staffing levels. We are beginning the process of hiring more part time staff to help facilitate more coverage as our EMS system continues to become busier.

Equipment

Barre Town EMS has been working hard at keeping up with both current medical technology and new scopes of practice used in EMS. We continue to use electronic patient care reporting (SIREN) to document every call. Chris LaMonda was able to get a 3rd Toughbook laptop computer from the Department of Health to help with SIREN access.

More advanced medical equipment was reviewed, tested, and/or purchased. Equipment that was reviewed and tested included intravenous pumps and monitor electrodes. New equipment that was purchased or worked on included: portable suction, mega mover mats, stretcher maintenance, and EKG monitor calibration. The 5 EKG Philips monitors were also paid off this past year.

The ambulances purchased in 2012 and 2013 are operating adequately but are showing the effects of increased wear and tear. The amount of time the vehicles are out of service has steadily increased over the past couple of years. We are not scheduled to begin replacing ambulances (and at that only one a year) until fiscal 2016-17. This is an increasing concern because of the constant 2-3% call growth a year that we have experienced over recent years. This growth has put more mileage and wear on our fleet than was initially anticipated.

Fiscal 14-15

<u>Type of Service Requested</u>	<u># Calls</u>
911 Response	1,653
Intercept	176
Interfacility Transfer	1591
Mutual Aid	74
Standby/Special Event	0
	3,494



BERLIN HISTORICAL SOCIETY 2015 Annual Report

It is noteworthy to mention that Norb Rhinerson is no longer the president of the Berlin Historical Society. Norb has served in that capacity since January 1990, a period of 25 years. We thank Norb for all he has accomplished as president and is continuing to accomplish for us in a lesser capacity as treasurer. We welcome our new president, Corinne Stridsberg who, as a relatively new member is already contributing much to our knowledge of Berlin's past. By using the Chronicling America website she has located many historical facts from Vermont's old newspapers. Notably she has tripled our knowledge of Berlin fires.

Another new member, Michael Fiske, is in the possession of a diary written by Mary Hubbard Nye between 1812 and 1837. Mary immigrated to Berlin about 1797 with her husband Elijah and lived in Berlin until about 1824 when she moved to Montpelier for the remainder of her life. Michael has transcribed the entire diary and done extensive research on its contents. He has provided us copies of the transcribed diary and his research and plans to publish within a year.

We plan to again participate in the Vermont History Expo at Tunbridge on June 18 & 19. The theme for this year's presentations is: "H2O: the Power of Water in Vermont History".

Following are some numbers and on line addresses that might be of interest to Berlin residents:

BHS telephone – 802-522-8804 (note, we do not occupy our room on a regular basis).

BHS e-mail address – historicalsociety@berlinvt.org.

"Berlin, Vermont Memories" facebook page –

www.facebook.com/groups.BerlinVermontMemories

BHS catalogue of our books – www.librarything.com/catalog/BerlinVtHistSoc.

UVM Landscape Change Program (many of our photographs can be found here) -

<http://www.uvm.edu/landscape/>

Chronicling America Historic American Newspapers - <http://chroniclingamerica.loc.gov>

We continue to collect Berlin related stories, photographs and memorabilia. Contact Corinne Stridsberg at socialenergy@yahoo.com if you have material that we can copy or if you have requests for information. Meetings are held at 7:00 in the evening at the Town office building. Contact Richard Turner at moturn1989@yahoo.com if you would like to be added to the meeting notice list which is sent out by e-mail. The public is welcome to any and all of our meetings.

BERLIN HISTORICAL SOCIETY

2015 Berlin Historical Society Financial Statement

Beginning Balance	\$51,106.04
Income	
Dues	\$220.00
Dividends and Interest	\$1,169.93
Airport Book Sales	\$204.10
Total Income	\$1,594.03
Expenses	
Annual Payment to Town	\$250.00
Office	\$2,063.87
May Potluck / Program Expense	\$111.34
VHS Dues	\$150.00
Edward Jones Investment Expense	\$206.56
Total Expenses	\$2,781.77
Year End Balance	\$49,918.30



Photos from the Berlin Historical Society collection

Above: Pike Sugar House

Below: Gardner Dustin with sheep on his farm



BARRE AREA SENIOR CENTER

BARRE AREA SENIOR CENTER

Barre Area Senior Center (BASC) continues to settle into its new space at the E.F. Wall Complex at 131 So. Main St., Barre. Programming continues to increase and number of participants is also growing. Baby Boomers aging will, in part, determine the continued growth rate. The Senior Center will continue to play a vital role in supporting our aging community members.

The Barre Area Senior Center currently serves over 325 members, most of whom reside in Barre City and Barre Town, as well as seniors from various central Vermont towns, including Berlin, Montpelier, Plainfield, Orange, Washington, Williamstown and East Calais. BASC relies on donations, fundraisers, voter-approved funding, and endowment gifts. BASC is an independent 501c3 charitable nonprofit, and as such, it faces financial challenges on a regular basis.

Staff:

Cathy Hartshorn, Director
Sandy Safford, Receptionist

Officers:

President, Dorothy Neve
Vice President, Sandi Kirkland
Treasurer, Robert Brault
Secretary, Holly Anderson

Board of Trustees:

Sandra Fugere
Kimberlie Koalenz-Rosa
Richard Paterson
Shirley Raboin
Margaret Randall
Barbara Stack
Mary Gagne
Gail Lovely

131 South Main St. #4
Barre, Vermont 05641
www.barreseniors.org
www.facebook.com/barreseniors
(802) 479-9512
director@barreseniors.org

The age to participate at the senior center is 50, and a requested donation of only \$25 provides benefit to members, though everyone is welcome. Our mission is to provide access to programs and resources that help older adults live independently and remain active. We work to meet this mission by offering programs, activities and events focusing on the three aspects of healthy aging: cognitive, physical and social wellbeing. Some of our activities from the 2014-2015 year include AARP volunteer income tax preparation, exercise classes (Seniors in Motion, line dancing, chair yoga, Wii bowling,), card games (cribbage, pitch, and bridge), Mah Jongg, Spanish language classes, Young at Heart singing group, tea socials and collaborative day trips. We thank our volunteers and participants for their dedication in making these programs successful.

Health and wellness activities at the senior center this year included meals, foot clinics in conjunction with Central Vermont Home Health & Hospice, education speakers and exercise classes through our new collaboration with the Rehab Gym and a Meditation to Happiness series. Over the past year, we are pleased to have expanded our collaborative efforts with other community organizations serving seniors through luncheons with Project Independence, the Galley, Berlin Health & Rehab and day trips with the Montpelier Senior Activity Center.

A sampling of our day trips include Weston Playhouse, Hobo Railroad, Red Sox game, cruise on Lake Memphremagog, and Lake George Playhouse.

Barre Area Senior Center said good-bye in May to Director Marilyn Brault-Binaghi with many thanks, and hello to Cathy Hartshorn, returning to the Director position after a two year absence. BASC welcomed a "volunteer" volunteer coordinator, Mary Hayden, who has made great progress in volunteer recruitment and management.

The Barre Area Senior Center is open 9:00am to 3:00pm Monday through Thursday and 9:00am to 12:00pm on Fridays.

CAPSTONE COMMUNITY ACTION

20 Gable Place, Barre, VT 05641 802-479-1053

Fall 2015 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 18,187 people in 8,895 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 185 Berlin households representing 339 individuals this past year included:

- 131 individuals in 60 households accessed nutritious meals and/or meal equivalents at the food shelf.
- 42 households with 102 family members were able to keep heating their homes with help from our Crisis & Supplemental fuel programs as well as other utility costs.
- 23 individuals in 9 households worked with housing counselors to find and retain affordable, safe, secure housing.
- 1 homeless individual worked with housing counselors to find and retain affordable, safe, secure housing.
- 1 Veteran worked with veteran housing counselors to find and retain affordable, safe, secure housing.
- 14 children were in Head Start and Early Head Start programs that supported additional family members.
- 4 pregnant and parenting teens and their children gained literacy skills through our Family Literacy Center supporting 4 family members.
- 2 households received emergency furnace repairs and 1 household furnace was replaced at no charge, making them warmer and more energy efficient for residents.
- 5 households were weatherized at no charge, making them warmer and more energy efficient for 8 residents, including 2 seniors and 2 residents with disabilities.
- 1 person found and maintained reliable transportation with support from the Capstone Transportation Project, including car purchases.
- 5 people attended classes or met one-on-one with a financial counselor to be better able to manage and grow family finances.
- 8 entrepreneurs received counseling and technical assistance on starting or growing a business.
- 4 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.
- 18 residents had their taxes prepared at no charge by Capstone's IRS certified volunteers ensuring them all the refunds and credits they were due.
- 9 people received information and assistance for signing up for Vermont Health Connect.

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 & teens for 50 years.
- CVABE serves as central Vermont's resource for free, individualized academic tutoring for individuals (ages 16- 90+) in:
  - Basic skills programs: reading, writing, math, computer literacy
  - English Language Learning and preparation for U.S. citizenship
  - High school diploma and GED credential programs
  - Academic skill readiness for work, technical training and/or college
- 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, 12 residents of Berlin enrolled in CVABE's free programs. In addition, three volunteers from Berlin worked with CVABE's professional staff to deliver and support literacy services. 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 \$2,887 per student to provide a full year of instruction.* Over 120 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 54 Berlin families. Davoren Carr is the Case Manager dedicated to working directly with the seniors in Berlin and provided at least 164 hours of service directly with 31 seniors in the past year. In addition, our Senior HelpLine has responded to 51 calls and 21 seniors received nutritional support through our wellness programs.

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.

## CENTRAL VERMONT ECONOMIC DEVELOPMENT CORPORATION

In 2015, the Central Vermont Economic Development Corporation (CVEDC) worked on numerous projects in addition to its contractual obligations with the State of Vermont. CVEDC continues to focus on 'Retention and Expansion' of our existing businesses. To accomplish this goal, staff conducts an active Business Contact & Visitation Program. This past year CVEDC met one on one with over 60 businesses in the region. Establishing a working relationship with the Central Vermont business community is paramount. Staff not only gathers information regarding specific challenges and issues for the business but also relays the suite of tools available from the State of Vermont and other program partners such as USDA Rural Development, the Small Business Administration, as well as our regional partners. CVEDC maintains a strong relationship with the Department of Economic Development as well as other divisions of State government. CVEDC implements a coordinated response to business needs, leveraging all the available economic development tools. CVEDC is actively engaged with over 20 municipal and regional organizations and committees. We work closely with the local development corporations in our region to bring coordinated assistance to business projects.

The CVEDC provides a suite of programs and services that include; promoting our region to those businesses considering relocation to Vermont. CVEDC has and will continue to work in partnership with all the Central VT municipalities, and community stakeholders to advance those initiatives identified by the **Town of Berlin** as important to their residents and the economic well-being of the community.

Workforce development is a top priority for CVEDC. CVEDC initiated the first Workforce Investment Board and helped to restructure the organization into the Central Vermont Workforce Development Board. We co-host an Annual Job Fair with Voc-Rehab. The 6<sup>th</sup> Annual Job Fair was held in April 2015. Approximately, 815 job seekers attended the event and we had 58 Vendors/Businesses. People came from 49 communities within our region, including every municipality in Washington County. **The 2016 CVT Job Fair will be held on April 6, 2016.**

In June CVEDC held its annual business seminar titled 'Grabbing the Bull by the Horns, Success from Financial Services to the Green Mountains'. Guest speaker Win Smith, principal owner and President of Sugarbush Resort and former member of senior management for Merrill Lynch, spoke to 75 attendees about the lessons he learned on Wall Street and how he applied them to the development of the resort.

A free workshop was held in June, Financing Your Business, with 12 panelists from banks, credit unions, VEDA, USDA, SBA, Community Capital, and Venture Capital entities describing the loan programs they have to assist businesses, both existing and start-up. CVEDC is partnering this coming year with the Vt Small Business Dev. Ctr (VtSBDC) to continue the series of workshops for businesses and entrepreneurs.

The Small Business Development Center is co-located in CVEDC' offices and continues to provide the **Town of Berlin** residents with information and assistance regarding starting a new business or providing assistance to an existing business with marketing, financing and other issues. Visit our website at [www.cvedc.org](http://www.cvedc.org) or our Facebook page to learn more about our monthly VtSBDC joint workshops.

We greatly appreciate the support given to the CVEDC by the Town of Berlin and we look forward to continuing and strengthening our relationship in the future. Your financial support is critical so that we may continue or work on the issues of economic vitality for the Central Vermont region. We are always available to meet with Town Select Boards, Councils, and special committees on economic development and vitality issues.

Sam Andersen, Executive Director  
PO Box 1439, Montpelier, VT 05601-1439 802-223-4654

## CENTRAL VERMONT HOME HEALTH & HOSPICE



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

### 2015 ANNUAL SERVICE REPORT

TOWN OF BERLIN

December 2015

Central Vermont Home Health and Hospice (CVHHH) is a 104 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, 2015 to October 31, 2015\*

| Program               | # of Visits |
|-----------------------|-------------|
| Home Health Care      | 1727        |
| Hospice Care          | 318         |
| Long Term Care        | 1685        |
| Maternal Child Health | 45          |
| TOTAL VISITS/CONTACTS | 3775        |
| TOTAL PATIENTS        | 90          |
| TOTAL ADMISSIONS      | 114         |

\*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 2016 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 2015 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 continued its work on the development of local hazard mitigation plans, river and stream assessments to support transportation and water quality improvements, and amended the 2008 Regional Plan. The Commission has been actively involved in assisting towns with the development or updates of Local Emergency Operations Plans. The Commission continued its assistance to towns on flood issues from Tropical Storm Irene and subsequent storms. Assessment and mapping services were provided to the impacted towns, and work is ongoing as it relates to procuring grant funds to repair local infrastructure. CVRPC continued its work with towns on assessing green stormwater infrastructure barriers and developing language for town plans and bylaws, as well as finalizing the Forest Stewardship Plan. CVRPC is developing the 2016 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 with the development of a Fire Department service area map, review of Act 250 projects, traffic counts, flood information coordination, grant applications for flood recovery assistance, the Local Emergency Operations Plan, and provided oversight on the bike and pedestrian path development work.

The Commission also sponsors regional planning programs, provides a forum for inter-municipal cooperation, and participates in State regulatory proceedings for projects that have impacts across municipal boundaries. CVRPC provides model bylaws and assists 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, water quality, 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!

Bonnie Waninger, 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 FY15, CVSWMD provided \$12,917 in School Zero Waste and Walbridge Reuse Grants and \$3,705 in Green Up Day Grants to member municipalities. The District invites all member municipalities to apply for an annual, non-competitive Green Up Day Grant each spring.

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 **86** participating businesses and institutions throughout Central Vermont, which, combined, diverted an estimated **1,276 tons** of food scraps to composting facilities in FY15.
- **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 2014-2015 school year, our schools diverted an estimated **295,840 pounds** (or 147.92 tons) of high quality food scraps.
  - **Berlin Elementary School** has diverted **8.2 tons** of food scraps in FY 15 alone!
  - **U-32 High School** has diverted **6.5 tons** of food scraps from the landfill in FY2015
- **Special Collections:** In 2015, 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.
  - 118 visitors to our Additional Recyclables Collection Center came from Berlin.
- **Web Site:** 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,” Act 148, 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)

## CIRCLE



### **24-Hour Toll-Free Confidential Domestic Violence Hotline 1-877-543-9498**

Shelter – Support Services – Referral Services  
Protection Orders – Safety Plans-Civil Court Advocacy  
Criminal Court Advocacy – Community Education  
Prevention Programming For Youth

This has been a year of transition for Circle, with numerous staffing changes and programmatic reviews, but as you can see from our annual statistics, the need for direct services has remained consistent. More of Circle's time was spent meeting the demands of these direct services, but we continue to provide trainings and to promote community partnerships in order to better serve each victim/survivor of domestic violence. Circle staff and volunteer advocates were kept extremely busy during fiscal year 2015 providing the following services:

- Staff and volunteers responded to 5,212 hot line calls, an average of 434 calls per month.
- Shelter services were provided to 29 women and 18 children for a total of 2,335 bed nights, which is 214 more bed nights than last year.
- Our prevention based programs in schools reached a total of 42 students in Washington County through the 25 presentations and long-term support groups held during this fiscal year.
- Circle provided community presentations to 432 individuals through the 24 trainings and workshops offered to individuals and professionals in Washington County.
- Advocates provided support to 113 plaintiffs during Final Relief from Abuse Hearings, and assisted 121 individuals file for temporary orders.
- Court Education Program was presented to 198 individuals, and our Court Hour Program, which offers one-on-one support to plaintiffs as they prepare for their final hearings, was offered to 38 individuals.
- Over 1,500 people received direct services from Circle, which are maintained by trained staff and volunteers.
- Our organization continues to rely heavily on the vast support of its many dedicated volunteers; Board Members, Hotline Advocates, Group Facilitators, and Shelter Support have all contributed 7,671 hours to the work of Circle.

### **Our services include:**

- SHELTER: Emergency Shelter for women and their children fleeing from domestic violence
- SHELTER YOUTH PROGRAM: Available to children staying in shelter
- TOLL FREE CONFIDENTIAL 24-HOUR HOT LINE (1-877-543-9498)
- EMERGENCY, CIVIL and CRIMINAL COURT ADVOCACY
- SUPPORT GROUPS
- PREVENTION EDUCATION OFFERED TO SCHOOLS THROUGHOUT WASHINGTON COUNTY
- EDUCATIONAL PRESENTATIONS and TRAININGS: offered to civic organizations and businesses.
- INFORMATION AND REFERRAL: information about domestic violence and community resources, as well as individualized advocacy and referral to social service, legal, employment, counseling, and housing options.

## 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. We offer services for children, youth and families, including: Early Care and Education, Children's Integrated Services-Early Intervention, Family Support Home Visiting, Specialized Child Care supports, Transportation, Child Care Provider supports, Reach Up and Job Development, Family Works, Child Care Financial Assistance, Child Care Referral, Welcome Baby visits, Strengthening Families Demonstration Project, Parent Education, and Playgroups for children from birth to five. For more information about Family Center programs and services, please visit: [www.fcwcv.org](http://www.fcwcv.org).

### **Among the 163 individuals in Berlin who benefited from the Family Center's programs and services from July 1, 2014 – June 30, 2015 were:**

- \*22 families** who consulted our **Child Care** and other **Resource and Referral services**, receiving assistance in finding 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.
- \*19 families** who received **Child Care Financial Assistance**.
- \* 6 licensed and registered child care providers** and other support agencies who consulted our **Child Care Provider Support services**, and received monthly newsletters and training on a wide variety of topics through home visits, conferences, and workshops.
- \*22 children and caregivers** 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.
- \* 3 adults and children** who participated in **Parent Education** workshops and related activities for children.
- \* 9 children** who attended our 4 STARS **Early Childhood Education** program.
- \*16 children and caregivers** who attended our **Community Events**.
- \*30 individuals** who were served by one of our **Home Visiting** services, providing parent and family education and support.
- \*24 children and caregivers** who received food and household items from our newly created **Food Pantry** to help supplement their nutritional and basic needs of families we serve.
- \* 1 child** who received **Transportation** assistance through our bus.
- \*11 individuals** who received **employment training** in our **Family Works program** and **Reach Up Job Development**.

We are grateful for the support shown by the voters of Berlin. For more information about Family Center programs and services, contact Information and Assistance at (802) 262-3292, Ext. 122.

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

## GOOD SAMARITAN HAVEN



Good Samaritan Haven is central Vermont's only homeless shelter, located in Barre. Serving more than 300 people each year, our programs include a 30 bed emergency shelter, transitional supportive housing, basic needs, street outreach, and peer support. The mission of Good Samaritan Haven is to provide compassionate support to people who are homeless.

In Vermont, over 1,500 people are homeless each day. In Washington County, that number is more than 100 per day. The annual "Point In Time" count taken January each year has demonstrated a significant increase in homelessness in Vermont over the last two years, up 7% since 2013, with the number of "unsheltered" people increased by more than 50%. More than a quarter of the total people counted reported having a disability.

If you have any questions about Good Samaritan Haven, please do not hesitate to contact me at (802) 522-4493 or [bsalls@goodsamaritanhaven.org](mailto:bsalls@goodsamaritanhaven.org).

Thank you for your consideration.

Brooke A. Salls  
Development Director

105 North Seminary Street  
P.O. Box 1104, Barre, Vermont 05641  
[www.goodsamaritanhaven.org](http://www.goodsamaritanhaven.org)  
Shelter Phone: 802-479-2294

# GREEN MOUNTAIN TRANSIT AGENCY (GMTA)



Town of Berlin FY15 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, while providing individualized services such as shopping and health care shuttles, Medicaid, Elderly and Disabled services to both urban and rural communities.

## Our Services

### Individual Special Service Transportation

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 and who are in need of scheduled rides through GMTA volunteer drivers, special shuttle service or general public routes.

**In FY15, 91 Berlin residents were provided special transportation services, totaling 2,824 trips and 11,521 total miles driven.** Special services offered direct access to:

- Medical treatment
- Meal site programs
- VT Association of the Blind
- Reach Up
- Central VT Substance Abuse
- Prescription and Shopping
- Social and Daily services
- BAART
- Washington County Mental Health
- Vocational Rehabilitation

### General Public Transportation

GMTA also provides traditional general public transportation service directly supporting the increasing demand for affordable commuter and essential daily needs transportation solutions.

**In FY15, total statewide GMTA ridership was 376,103.** This general public transportation ridership was *in addition to* Special Service ridership, (above), and is available through a variety of services including:

- Deviated Fixed Routes
- Local Commuter Routes
- Local Shopping Shuttles
- Health Care Shuttles
- Demand Response Service
- Regional Commuters to Chittenden and Caledonia Counties

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

Please feel free to contact us with questions or to request additional information on GMTA services at 802.864.2282 or [info@gmtaride.org](mailto:info@gmtaride.org).

# GREEN UP VERMONT



GREEN UP VERMONT  
P.O. Box 1191  
Montpelier, Vermont 05601-1191  
(802)229-4586, or 1-800-974-3259  
greenup@greenupvermont.org  
www.greenupvermont.org

## TOWN REPORT INFORMATION FOR GREEN UP DAY, MAY 2, 2015

Green Up Day marked its 45th Anniversary in 2015! Green Up Vermont, a nonprofit 501(c)(3) organization, continues to proudly carry on this tradition of Green Up Day. Green Up Vermont is not a State Agency. The success of Green Up Day depends not only on individuals volunteering to clean up, but also on financial support given by both the public and private sectors throughout Vermont. New, starting in 2015, people can now choose to donate to Green Up Vermont by entering a gift amount on Line 29 of the Vermont Income Tax Form.

With your town's help, we can continue Vermont's unique annual tradition of taking care of our state's lovely landscape and promoting civic pride with our children growing up with Green Up. Green Up Day is a day each year when people come together in their communities to give Vermont a spring cleaning! Green Up Vermont also focuses on education for grades K-2 by providing two free activity booklets to schools and hosts its annual student poster and writing contests for grades K-12. To learn more please visit [www.greenupvermont.org](http://www.greenupvermont.org).

Support from cities and towns has been an essential part of our operating budget. It enables us to cover about 15 percent of the budget. Funds help pay for supplies, including over 48,000 Green Up trash bags, and promotion, education and services of two part-time employees.

Mark your calendar!  
May 7, 2016 - Green Up Day,  
46 years of tradition!

Join with people in your community to clean up for  
Green Up Day, always the first Saturday in May.

Twin City Subaru, 142 Berlin Mall Road, continues to be an integral part of Green Up Day in Berlin. As an official sponsor they are dedicated as a bag pick-up /drop-off location. Volunteers enjoy free food, drinks, and Green Up Day swag. Twin City Subaru staff has joined in to do their part to Green Up Vermont. Green Up bags are also available at both the Town office and at the Berlin Elementary School in advance of Green Up Day. Green Up trash can be left along the roads to be picked up.



## JUST BASICS



137 Main Street, Montpelier, VT 05602

Just Basics Inc. is a 501 (c)(3) non-profit organization overseeing the operation of the Montpelier Food Pantry, the FEAST Senior Meals Program, and the Summer Food for Kids free meal site at the Montpelier Senior Activity Center. Our mission is to meet basic needs by providing, free of charge, high quality, nutrient dense food and prepared meals to individuals, families, senior citizens, and persons with disabilities in the greater Montpelier area (Montpelier, E. Montpelier, Berlin, Middlesex, Calais, Worcester, Adamant) who are food insecure.

### FEAST Senior Meals

During the 2014-15 fiscal year the FEAST Senior Meals Program served a total of 17,704 hot and frozen nutritious meals to homebound seniors and people with disabilities:

13,076 of these were home delivered.

4,628 were served at the Montpelier Senior Activity Center.

Meals served to Berlin residents:

3,160 (24%) home delivered.

17 (.03%) served at the Montpelier Senior Activity Center.

### The Montpelier Food Pantry

In FY 2015, Just Basics Inc. provided 70,953 meals to 214 households.

Berlin residents served:

33 households (15%)

10,437 meals (15%)

### Summer Food for Kids

This past summer Just Basics Inc. ran a pilot program offering free lunches to youth ages 0-18 at the Montpelier Senior Activity Center. The program was free for any child regardless of their town of residence. Over a period of for 6 weeks, we served 636 lunches. (Town of residence was not requested this year.) Four local high school and college students were hired to prepare and serve the lunches. Next summer we will offer the program again for 10 weeks and will include breakfast.

All of the programs of Just Basics Inc. are funded by donations from individuals, grants, and municipalities. The majority of the work involved in providing these services is performed by over 100 volunteers. Through the generosity of the people in the greater Montpelier area we are able to nourish and in turn, significantly improve the health and well being of our most vulnerable neighbors.

Kristen Andrews

Executive Director, Just Basics Inc.

kristenatjustbasicsinc@gmail.com

## 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 jongg, 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, at least **49** residents from Berlin participated regularly at MSAC—8 more than last year, and the rate is increasing each year. MSAC is a key partner in the FEAST program (along with Just Basics, Inc.) that provides daily home delivered meals to dozens of Berlin's most vulnerable residents each year. In the new year we intend to start offering off-site programming in Berlin and welcome residents to contact us with requests and ideas. 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

### **Berlin Town Meeting Day 2016 Report People's Health & Wellness Clinic**

Now in our 22<sup>nd</sup> year, 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 2015, the People's Health & Wellness Clinic provided 1664 patient interactions to 478 individual patients. 177 were new to the Clinic. We provided 556 medical visits, 441 medical consults, 691 diagnostic tests, 77 dental hygiene visits and 51 referrals to dentists for treatment. We provided 186 pharmaceutical samples, immunizations, and vouchers, and wrote hundreds more prescriptions. Our services include screening all patients for eligibility in a variety of health insurance and assistance programs. We also helped many of the 478 patients navigate the application process for a variety of programs including Vermont Health Connect, Medicaid, Ladies First, and Central Vermont Medical Center and other hospitals' patient financial assistance programs, resulting in 150 successful enrollments.

12 separate Berlin residents sought our services in 2015, requiring 67 separate patient interactions. They came for 33 full medical visits. We provided 15 case management interactions, performed or arranged for 47 diagnostic tests (labs, x-rays, etc.) and provided pharmaceutical samples or vouchers 8 times, in addition to writing many more prescriptions. We had 1 dental visit, resulting in 1 cleaning (prophylaxis), and 1 referral out to a participating dentist. We provided 21 mental health sessions for Berlin residents. Our navigation services helped individuals successfully enroll into health insurance and assistance programs 8 times.

Volunteer practitioners are the heart of our service model. In 2015, over 75 volunteers gave over \$65,700 worth of their time serving our patients. Over \$47,000 worth of pharmaceuticals and medical supplies were donated for our patients, and we paid \$9,666 for diagnostic testing, and got another \$6,696 of tests donated.

We are a free clinic, and depend on grants and donations, including from our patients. For more information on our services, to make a donation, or to volunteer, please visit our website at [phwcv.org](http://phwcv.org). Patients are seen by appointment only – call 802-479-1229, Monday through Thursday.

We are grateful to the voters of Berlin for many years of support for the Clinic, and are very pleased to be able to provide these services to the community. Thank you.

PREVENT CHILD ABUSE VERMONT  
FALL 2015 REPORT TO THE RESIDENTS OF BERLIN



Prevent Child Abuse Vermont (PCAVT) was founded in 1976 and is today a statewide Vermont not for profit organization working to improve the welfare of children. All PCAVT programs are free to residents of the State of Vermont and are designed to both prevent abuse and encourage intervention at the first opportunity when the risk of abuse is observed.

Our staff of 15 directly worked with almost 16,000 Vermont people in 2015, and impacted nearly 50,000 through our 17 prevention programs. Our direct work and collaboration with child-serving professionals in education, healthcare and childcare made these impacts possible. PCAVT employees also serve on many national, state-wide and community Prevention boards and councils advising and advocating for the strengthening of families and the protection of children.

In 2015, 160 residents of Berlin utilized 4 of our programs.

- 4 individuals participated in our parenting programs which are a parenting skills building, empathy, child development and understanding curriculum or joined a parenting support group which reinforces positive parenting and quickly reduces the likelihood of child abuse.
- 20 parents of new babies born to Berlin residents received a copy of our parenting resource guide the Vermont Parents Home Companion, and received training and knowledge on Shaken Baby Syndrome prevention through the PCAVT trained birthing center staff at Gifford Medical Center Hospital or Central Vermont Medical Center.
- 131 students and 4 educators at Spaulding High School learned about Shaken Baby Syndrome Prevention, how to safely comfort a crying baby, and how to manage their own stress levels when a baby is crying.
- 1 individual called our 1-800-CHILDREN parents help line seeking information, resources or training on the prevention of child abuse, technology safety, shaken baby prevention, or questions about parenting.

Our programs increase adult awareness and education, deliver developmentally targeted instruction for children, are trauma-informed, and include victim *and* victimization prevention. Several PCAVT programs help youth identify those factors that put them at risk for being hurt and for hurting others, as well as developing protective factors and enhancing resilience.

We greatly appreciate the support we receive which makes it possible to serve as many people as we do. It is through the combined financial resources of United Ways, businesses and individuals, the State of Vermont, private foundations and many communities that it becomes possible for us to help this many children and families!

For more information about our programs and events please visit [www.PCAVT.ORG](http://www.PCAVT.ORG), or in Vermont call 1-800-CHILDREN (800-244-5373).

## 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



**Sexual Assault Crisis Team**  
of Washington County, VT

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

### 2014-2015 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 2014-2015 we had eight volunteers and five 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 2014-2015 SACT received 654 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 2014-2015 SACT provided services to 55 new unduplicated and 22 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 2014-2015 fiscal year, SACT provided shelter for 12 people, including 5 adult females and 2 adult males and 2 female children and 3 male children for a total of 423 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



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 Lifeline Suicide Prevention calls, the Vermont Agency of Human Services Afterhours Emergency Housing and information as well as serving as the 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 staff will assist callers with evacuation routes, shelters, 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 2015, residents of Berlin called Vermont 2-1-1 159 times, with the top reasons for calls being homeless motel vouchers, warming shelters and community shelters, followed by financial assistance and information on Community Action Agencies. Food pantries, lawyer referral services, financial assistance 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.

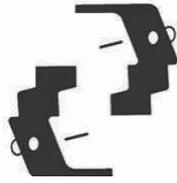
Want to subscribe to our monthly newsletter? Our e-newsletter shares monthly statistics on the needs of Vermonters, highlights resources and keeps you up-to-date on new initiatives. To subscribe go to: <http://vermont211.us5.list-manage1.com/subscribe?u=240d2c5a8d22ef60613647e38&id=ab25bdad1f>

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



New address and contact information:  
**13 Overlook Drive, Suite 1, Berlin VT 05641**  
**Phone: 802-505-4006 Fax: 802-505-4039**  
**Toll free: 877-350-8838**

More than 10,500 Vermont residents are blind or visually impaired. Since our state has an aging population, many of them are experiencing age-related vision loss. Visual impairments can make performing daily tasks, staying mobile, and enjoying leisure activities very difficult. Additionally, Vermont's rural nature makes it less likely for those with visual impairments to encounter those facing similar challenges, thus creating feelings of isolation and depression. We counter this trend by providing the tools, services, and support necessary to help blind and visually impaired Vermonters to be independent, confident, and productive.

During Fiscal Year 2015 VABVI served 1,444 clients from all 14 counties in Vermont, including 107 adult clients and 17 students from Washington County.

Since 1926 our 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 offices in Brattleboro, Berlin, Rutland, and South Burlington. Contact us at (800) 639-5861 or [general@vabvi.org](mailto:general@vabvi.org). Learn more about us at [www.vabvi.org](http://www.vabvi.org) or “like” us at [www.facebook.com/vabvi.org](http://www.facebook.com/vabvi.org) for updates.

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.

In FY'15 (10/2014-9/2015) VCIL responded to over **3,265** 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 **346** individuals to help increase their independent living skills and **18** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **238** households with information on technical assistance and/or alternative funding for modifications; **68** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **100** individuals with information on assistive technology; **42** of these individuals received funding to obtain adaptive equipment. **500** 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 '15, **9** residents of Berlin received services from the following programs:

- Home Access Program (HAP)  
(2 projects are underway for completion in FY'16)
- Meals on Wheels (MOW)  
(\$877.50 spent on meals for residents)
- Peer Advocacy 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**.

## 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 local health 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 twelve district offices around the state, and state office and laboratory in Chittenden County, we deliver a wide range of public health services and support to your community. For example, **in 2015 the Health Department:**

**Supported healthy communities:** Between 2014 and 2015, Community Connections and Central Vermont New Directions Coalition were awarded two Health Department grants totaling approximately \$205,000. These funds were used to create the conditions that reduce physical inactivity, inadequate nutrition, tobacco use and substance abuse in Berlin and five surrounding towns.

**Provided WIC nutrition services and healthy foods to families:** We served about half of all Vermont families with pregnant women and children to age five with WIC (Special Supplemental Nutrition Program for Women, Infants and Children). WIC provides individualized nutrition counseling and breastfeeding support, home-delivered foods, and a debit-like card to buy fruit and vegetables. In Berlin, 83 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month. Starting in March of 2016, families served by WIC will be able to shop for WIC foods themselves rather than having them delivered, increasing choice and flexibility.

**Worked to prevent and control the spread of disease:** In 2014 we responded to 177 cases of infectious disease in Washington County. In that same time period, \$13.9 million of vaccine for vaccine-preventable diseases was distributed to healthcare providers statewide, over \$1.3 million of which was in your district's area.

**Aided communities in emergency preparedness:** In 2014/15, \$10,000 was contributed to fund training for Central Vermont's Emergency Medical Services and Medical Reserve Corps. In addition, since July 2013, approximately \$64,000 supported emergency preparedness capabilities at The University of Vermont Health Network – Central Vermont Medical Center.

## WASHINGTON COUNTY YOUTH SERVICE BUREAU

**During the past service year July 1, 2014 – June 30, 2015, the Washington County Youth Service Bureau/ Boys & Girls Club provided the following services to 27 individuals in Berlin:**

**4 Teens** and their Families were assisted by the **Country Roads Program** that provides 24- hour crisis intervention, short-term counseling, and temporary, emergency shelter for youth who have runaway, are homeless, or are in crisis.

**3 Teens** were provided with Substance Abuse Treatment through the **Healthy Youth Program**. This service includes substance abuse education, intervention, assessments, treatment and positive life skills coaching. Support is also available for families.

**5 Teens** participated in the **Basement and Northfield Teen Centers** (Montpelier and Northfield) that provide supervised drop-in time, leadership opportunities, and a variety of safe, substance-free activities & events.

**2 Teens** participated in the **Transitional Living Program** 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.

**3 Youth** were served through the **Youth Development Program**; provides case management services to youth ages 15-22 who are or have been in custody through the Department for Children and Families.

**1 Teen** participated in the **Teen Parent Program** that educates teens about the challenges of parenting at an early age; and helps pregnant and parenting teens build skills, continue their education, and set goals.

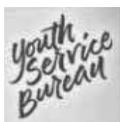
**1 Young man** was served at **Return House** that provides transitional assistance to young men who are returning to Barre City from jail. Return House is staffed 24/7.

**8 Community Members** were served through the **42nd Annual Free Community Thanksgiving Dinner** organized by the Bureau and includes home delivery for housebound community members.

The Bureau has, for more than twenty years, requested \$500 from the Town of Berlin. This year's funding request represents approximately \$18.51 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: [wcysb@wcysb.org](mailto:wcysb@wcysb.org)

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**

=====

**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:** \_\_\_\_\_

## 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:

\_\_\_ Board of Sewer Commissioners

\_\_\_ Conservation Commission /  
Recreation Board

\_\_\_ Planning Commission

\_\_\_ Emergency Management Team

\_\_\_ Development Review Board

\_\_\_ Economic Development Committee

\_\_\_ Cemetery Commission

\_\_\_ Berlin Vol Fire Dept. Liaison

Background/Experience/Previous Boards or Committees served on:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

There is additional information about these entities within this Town Report and on the Town website [www.berlinvt.org](http://www.berlinvt.org)

### Other Berlin groups:

Berlin Historical Society – 552-8804 [historicalsociety@berlinvt.org](mailto:historicalsociety@berlinvt.org)

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