

TOWN OF BERLIN, VERMONT - 2019 ANNUAL REPORT



**PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING AT
BERLIN ELEMENTARY SCHOOL
TUESDAY, MARCH 3rd, 2020 at 10am
Pre Town Meeting will be on Saturday, February 29th 10am**



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



TOWN CONTACT INFORMATION

TOWN CLERK	229-9298	townclerk@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	listers@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 Thursday**

POLICE DEPARTMENT	Emergency: 911 or 223-4400 Other Business: 223-4401	www.berlinvt.org/police.htm facebook: Berlin Police Department
FIRE DEPARTMENT	Emergency: 911 or 223-5555 Other Business: 223-5531	www.berlinfiredepartment.org facebook: Berlin Volunteer Fire Department
BERLIN ELEMENTARY SCHOOL (BES) Pre K – 6th grade	223-2796 FAX 229-0222	www.berlinschool.org
U-32 HIGH SCHOOL 7th – 12th grade	229-0321 FAX 223-7411	www.u32.org
WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT (WCUUSD)	229-0553 FAX 229-2761	www.wcsuonline.org
SCHOOL BUS DISPATCH	229-4404	

(Last updated 1/2/20)

Cover photographs –

Top Photo: 1950s Berlin Historical Society photo. A “modern drive-in theater and amusement center” opened on Friday, May 27, 1949 on Berlin’s Barre-Montpelier road, “completely equipped with a large screen and sound equipment available to each car” – this was reported in the Burlington Free Press. The outdoor lot accommodated 400 cars. This was the only Central Vermont drive-in. In 1953, just down the road in Montpelier, the Moonlight Drive-In opened. In 1959 the land where Twin City Drive-In operated was purchased to build the Vermont Shopping Center and in 1960 the Twin City Drive-In opened next to the Moonlight Drive-In.

Bottom Photo: Oct. 2018 drone photo of the same Barre-Montpelier road area by Berlin resident Robert Lehmert accompanied by Richard Turner as they worked on the Berlin Historical Society collection of “Then & Now” photos.

2019

Dedication

This year we dedicate the Town Report to two long time employees who have served the Town of Berlin for a number of years. Diana Yahyazadeh retired in September and Tim Davis is slated to retire in June 2020.



DIANA YAHYAZADEH

Diana Yahyazadeh came to the Town in 1998 and over the years served in many capacities, the most recent as the Administrative Assistant for the Police Department. Diana had the gift of doing her job efficiently and effectively while maintaining her sense of humor and cheerful demeanor. We enjoyed seeing Diana leave work at the end of a summer day as she drove off in her sporty convertible. We hope that she will find the time to enjoy a drive in her convertible on a summer day.



TIM DAVIS

Tim Davis worked for the Town's highway crew in the 1980's and left to pursue other options, returning to the Town in 2012 to serve as highway superintendent. Tim can most often be found in the road grader, working on the many miles of gravel roads in town, and juggling his many duties. Working in snow, sleet, and/or rain at all hours of the day and night to keep our roads as safe as possible. Tim has always been willing to pitch in wherever a hand was needed.

The Town sincerely thanks both for their devotion. They will be missed.



Town Meeting – come be part of the conversation, floor votes, and Australian ballot voting!



The luncheon at Town Meeting is a great chance to talk with your neighbors. Thanks to the Berlin Volunteer Fire Department for making this happen!



Photos taken in 2019 by Corinne Stridsberg

Table of Contents

TOWN OF BERLIN, VERMONT – ANNUAL MEETING WARNING	7
BERLIN TOWN OFFICERS.....	10
MINUTES FROM 2019 BERLIN TOWN MEETING.....	13
SELECTBOARD REPORT	15
TOWN OF BERLIN – GENERAL LEDGER.....	17
AUDITOR’S REPORT	26
ASSESSOR’S REPORT	77
TOWN CLERK’S OFFICE – 2019 ANNUAL REPORT.....	78
BERLIN RESIDENTS BORN IN 2019.....	79
BERLIN RESIDENTS WHO PASSED AWAY IN 2019.....	80
DOG FUND FOR YEAR ENDING DECEMBER 31, 2018	81
DELINQUENT TAXES.....	82
PUBLIC WORKS BOARD.....	83
BOARD OF CIVIL AUTHORITY AND BOARD OF ABATEMENT	84
BERLIN HIGHWAY DEPARTMENT.....	85
ZONING ADMINISTRATOR	86
PLANNING COMMISSION	88
POLICE DEPARTMENT	89
TOWN OF BERLIN STAFF	93
CEMETERY COMMISSION	94
CONSERVATION COMMITTEE.....	95
DEVELOPMENT REVIEW BOARD.....	96
EMERGENCY MANAGEMENT TEAM	97
CARE PROGRAM STATEMENT.....	99
BERLIN VOLUNTEER FIRE DEPT. 2019 – PRESIDENT’S REPORT	101
BERLIN VOLUNTEER FIRE DEPT. 2019 – FIRE CHIEF’S REPORT	102
BERLIN VOLUNTEER FIRE DEPARTMENT FY21 BUDGET	104
BERLIN VOLUNTEER FIRE DEPARTMENT – 2021 BUDGET PROPOSAL.....	105
BERLIN VOLUNTEER FIRE DEPARTMENT – EXPENDITURE	106
EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT.....	108
BERLIN HISTORICAL SOCIETY	110
CAPSTONE COMMUNITY ACTION.....	112
CENTRAL VERMONT ADULT BASIC EDUCATION IN BERLIN	113

CENTRAL VERMONT FIBER	114
CENTRAL VERMONT HOME HEALTH & HOSPICE.....	116
CENTRAL VERMONT MEMORIAL CIVIC CENTER	117
CENTRAL VERMONT REGIONAL PLANNING COMMISSION	118
CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT	119
CIRCLE.....	120
COMMUNITY HARVEST OF CENTRAL VERMONT	121
FAMILY CENTER OF WASHINGTON COUNTY	122
GOOD BEGINNINGS OF CENTRAL VERMONT	123
GREEN MOUNTAIN TRANSIT (GMT)	124
KELLOGG-HUBBARD LIBRARY	125
MONTPELIER SENIOR ACTIVITY CENTER.....	126
PEOPLE’S HEALTH & WELLNESS CLINIC	127
SEXUAL ASSAULT CRISIS TEAM	128
U.S. DEPARTMENT OF VETERANS AFFAIRS.....	129
VERMONT 2-1-1.....	130
VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED	132
VERMONT CENTER FOR INDEPENDENT LIVING.....	133
VERMONT DEPARTMENT OF HEALTH TOWN REPORTS	134
WASHINGTON COUNTY MENTAL HEALTH SERVICES	135
WASHINGTON COUNTY YOUTH SERVICE BUREAU.....	136
VOLUNTEER POSITIONS ON TOWN BOARDS.....	137
TAXES – AUTOMATIC DEDUCTION FORM	139

TOWN OF BERLIN, VERMONT – ANNUAL MEETING WARNING

TOWN OF BERLIN, VERMONT WARNING AND NOTICE ANNUAL TOWN MEETING Tuesday, March 3, 2020

The legal voters of the Town of Berlin are hereby warned and notified to meet at 10:00 AM at the Berlin Elementary School on Tuesday, March 3, 2020 to vote on the following articles. **Articles 1 through 24** shall be voted by Australian ballot. The polls will open at 10:00 AM and close at 7:00 PM.

NOTE CHANGE

A pre-town meeting to discuss all articles to be voted by Australian ballot is scheduled for **10:00 AM on Saturday, February 29, 2020 at the Berlin Elementary School.**

Residents may register to vote prior to the election at the Town Clerk's Office or on-line at the Secretary of State's website. Residents may also register to vote at the election site on Town Meeting Day. A voter may obtain an Absentee Ballot by contacting the Town Clerk (229-9298) or coming into the office before 3:30 PM on Monday, March 2, 2020. Absentee Ballots must be received by the Town Clerk no later than the close of the polls at 7 PM on March 3, 2020. 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) Town Clerk for a three (3) year term

Article 2: Shall the Town appropriate \$3,235,181 for necessary Town expenses for the period July 1, 2020 through June 30, 2021?

Article 3: Shall general obligation bond or notes of the Town of Berlin, in an amount not to exceed Six Hundred Thousand dollars (\$600,000), be issued for the purpose of financing the Town's share of the cost of connecting a recently drilled drinking water well to the water distribution system and replacing existing water meters with "smart meters". This request shall be payable from revenues derived from the operation of the Town's municipal water system, and may be subject to reduction from the receipt of available State and Federal grant-in-aid. The estimated cost of such improvement is Six Hundred Thousand dollars (\$600,000).

Article 4: Shall the Town appropriate \$308,818 to the Berlin Volunteer Fire Department for payment of necessary expenses from July 1, 2020 through June 30, 2021?

Article 5: Shall the Town appropriate \$30,402 to the Kellogg Hubbard Library?

Article 6: Shall the Town appropriate \$15,000 to the Montpelier Senior Activities Center?

Article 7: Shall the Town appropriate \$10,920 to the Green Mountain Transit?

- Article 8:** Shall the Town appropriate \$10,000 to the Berlin Corner Cemetery Association?
(Cemetery Not Town Owned)
- Article 9:** Shall the Town appropriate \$6,450 to Central Vermont Home Health and Hospice?
- Article 10:** Shall the Town appropriate \$2,000 to Washington County Mental Health?
- Article 11:** Shall the Town appropriate \$1,200 to Central Vermont Adult Basic Education?
- 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?
- Article 15:** Shall the Town appropriate \$800 to the Family Center of Washington County?
- Article 16:** Shall the Town appropriate \$800 to Prevent Child Abuse VT?
- Article 17:** Shall the Town appropriate \$700 to Capstone Community Action?
- Article 18:** Shall the Town appropriate \$600 to Good Samaritan Haven?
- Article 19:** Shall the Town appropriate \$500 to the People's Health & Wellness Clinic?
- Article 20:** Shall the Town appropriate \$500 to the Vermont Association for the Blind and Visually Impaired?
- Article 21:** Shall the Town appropriate \$500 to Washington County Youth Services Bureau?
- Article 22:** Shall the Town appropriate \$500 to the Sexual Assault Crisis Team of Washington County?
- Article 23:** Shall the Town appropriate \$500 to Community Harvest of Central Vermont?
- Article 24:** Shall the Town appropriate \$300 to the Good Beginnings of Central Vermont?

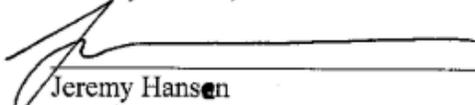
**The following articles will be voted at the traditional Town Meeting, beginning at
10:00 AM on Tuesday, March 3, 2020:**

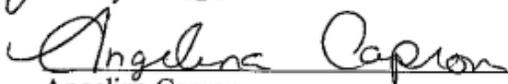
- Article 25:** To elect a Town Moderator for the year ensuing.
- Article 26:** To hear the reports of the Town Officers for 2019.
- Article 27:** Shall the Town collect its real and personal property taxes, to defray the expenses of the Town for the period July 1, 2020 through June 30, 2021 in installments? 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 15, 2020, one-fourth of the taxes due on or before November 15, 2020, one-fourth of the taxes due on or before February 15, 2021 and one-fourth due on or before May 15, 2021, 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 28:** Shall the Town exempt the Berlin Volunteer Fire Department from municipal and school property taxes for a period of five (5) years?
- Article 29:** To hear a report from the Berlin Volunteer Fire Department regarding the need to replace a fire engine.
- Article 30:** Shall the Berlin Annual Town Meeting be moved from the first Tuesday in March to the Saturday before the first Tuesday in March?
- Article 31:** To discuss any other business that may legally come before the meeting.

Dated at Berlin, Vermont, this 20th day of January, 2020.

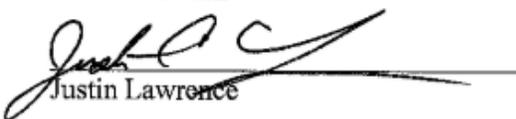
TOWN OF BERLIN SELECTBOARD


Bradley Towne, Chair


Jeremy Hansen


Angelina Capron


Florence Smith


Justin Lawrence

Received for posting and recording this 21st day of January, 2020.

Attest: 
s/Rosemary Morse
Berlin Town Clerk

BERLIN TOWN OFFICERS

		Term Expires
MODERATOR , Paul Gillies		2020
TOWN CLERK , Rosemary Morse		2020
SELECTBOARD		
Meetings on the 1st and 3rd Mondays of the month		
Bradley Towne, Chair	3 year term	2022
Jeremy Hansen, Vice Chair	3 year term	2020
Justin Lawrence	1 year term	2020
Florence Smith	1 year term	2020
Angelina Capron	3 year term	2021
 BERLIN ELEMENTARY SCHOOL BOARD OF DIRECTORS *		
Vera Frazier	2 year term	2020
Nicolle Ferrier		
Julie O’Keefe		
 U-32 HIGH SCHOOL BOARD OF DIRECTORS *		
Jonathan Goddard	3 year term	2021
George Gross	3 year term	2020
 WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT		
Meetings are 1 st & 3 rd Wednesdays 6:30pm		
1 st Wednesday meetings are at U-32,		
3 rd Wednesdays rotate around to the elementary schools		
Vera Frazier	1 year term	2020
George Gross	2 year term	2021
(Third position being added 2020)		

* The forced Act 46 merger effective July 1, 2019 resulted in this board being discontinued and the Washington Central Unified Union School District (WCUUSD) being formed.

APPOINTED

PUBLIC WORKS BOARD

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

Rob Allen, Chair	2021
Henry LaGue, Jr. (resigned)	2020
Wayne Lamberton	2021
Edward “Ted” Long	2021
David Sawyer	2021
Gary Laroche (resigned)	2021

Assistant to Public Works Board,
Tom Badowski

PLANNING COMMISSION

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

Karla Nuissl, Chair	2023
Polly McMurtry	2023
Jacob Coakwell	2023
Jared Felch	2023
David Huber	2023

DEVELOPMENT REVIEW BOARD

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

Robert Wernecke, Chair	2021
Karla Nuissl, Vice Chair	2021
John Friedrich	2022
Shane Mispel (resigned)	2021
Henry LaGue, alternate (resigned)	2021
John Fitzhugh, alternate	2022
Polly McMurtry, alternate	2021
Ture Nelson, alternate	2023
Paul Irons, alternate	2023

Recording Secretary, Kristi Flynn

TOWN ADMINISTRATOR Dana Hadley

ZONING ADMINISTRATOR Dana Hadley

ASSISTANT TOWN ADMINISTRATOR
Tom Badowski

ASSISTANT TOWN CLERK
Corinne Stridsberg

ROAD SUPERINTENDENT Tim Davis

FIRE WARDEN
Nick Garbacik (5 yr. term/State) 2024

HEALTH OFFICER Tom Badowski
DEPUTY HEALTH OFFICER ---

POLICE CHIEF William Wolfe

**TREASURER/TAX COLLECTOR /
DELINQUENT TAX COLLECTOR** Diane Isabelle

**CENTRAL VERMONT SOLID WASTE
MANAGEMENT**
Matt Levin 2020

**CENTRAL VERMONT REGIONAL PLANNING
COMMISSION**
Robert Wernecke 2020
Karla Nuissl, Alternate 2020

**CENTRAL VT REGIONAL PLANNING
TRANSPORTATION ADVISORY COMMITTEE**
Robert Wernecke 2020

TREE WARDENS
Beth Daut, Tree Warden 2020
Dave Daut, Deputy Tree Warden 2020

CEMETERY COMMISSION
Randy Herring, Chairman 2022
Jeremy Hansen 2022
(3 vacancies)

ECONOMIC DEVELOPMENT
Ture Nelson 2020
Roberta Haskin 2020
Shane Mispel 2020
Jeremy Hansen 2020
Jaime Stewart 2020

CONSERVATION COMMISSION

Meets every other month, 3rd Thursday,
2pm, Town office (Jan/Mar/May/Jul/Sep/Nov)

Ellen Sulek	2021
Phil Gentile	2020
J. C. Earle	2021
Beth Daut (resigned)	2020
Sister Laurian Seeber	2023

RECREATION COMMITTEE

Currently meeting with Conservation
Commission

Mike Noyes	2022
Geoffrey Farrell	2022
Hannah Conner	2022

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
- Kaden Giroux
- Jonathan Scott, CVMC Liaison
- John Akielaszek, CERT # 5 Liaison
- Wanda Baril, Red Cross Liaison/Shelter
Manager

FIRE DEPARTMENT LIAISONS

Executive committee meetings

Selectboard Representative

Jeremy Hansen 2020

Resident Representative

Jerry Diamantides 2020

CENTRAL VERMONT FIBER

(formerly Central Vermont Internet)

Meets 2nd Tuesday of the month, 6pm at
Berlin Elementary School

Jeremy Hansen 2020

Jerry Diamantides, alternate 2020

JUSTICES OF THE PEACE

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
Randal LaGue	176 Warner Road	Berlin, VT 05641	
Matthew Levin	146 Lord Road	Berlin, VT 05602	802-229-4281
Margaret Monley	105 Lovers Lane	West Berlin, VT 05663	802-229-1252
Muriel Morse	3939 VT Rt 12	Berlin, VT 05602	802-223-3670
Guy Page	65 Mansfield Lane	Berlin, VT 05641	802-505-0448
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 2019 BERLIN TOWN MEETING

TOWN MEETING

March 5, 2019

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 Meeting:

Paul Gillies called the Annual School Meeting to order at 11AM

He was then nominated for moderator by Bob Wernecke.

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

Paul Gillies was elected by voice vote

Article 2: Reports of directors

Matt Levin asked why there was no U-32 Budget to be voted on today. Chris Winters explained that the U-32 Board had chosen not to present one for a vote because of Act 46(Forced School Merger)

Article 3 was moved to the end of the meeting.

Article 4: Audited fund balance into a reserve fund

Article was moved, seconded and then passed by voice vote following a short discussion on the status of Act 46.

Article 5: Borrow in anticipation of taxes

Article was moved, seconded, and then passed by voice vote.

Article 6 is all on Australian ballot but Board Chair Chris Winters reminded everyone of the need for Board members.

Article 7: Budget

School board chair, Chris Winters gave the same presentation as at the Pre-town meeting. The article is on the Australian Ballot

Article 3: Other business

Carl Parton spoke about Act 46 and how it will effect Berlin and that we should contact our legislators about it.

Josh Fitzhugh commended the Berlin School Board members for their work in dealing with Act 46.

Meeting adjourned at 10:30 AM

Town Meeting:

Moderator Paul Gillies convened the Town portion of the meeting at 10:45AM.

Article 25: Elect Moderator

Paul Gillies was nominated for Moderator by Bob Wernecke. There were no other

nominations. Selectboard Chairman Brad Towne ran the election and Paul Gillies was elected moderator for the coming year by voice vote.

State Representative Anne Donahue and Ken Goslant both spoke briefly about happenings in legislature.

Article 26: Report of Town Officers

No discussion

Article 27: Set tax collection dates

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

Article 28: Other business

Guy Page stated that the library could always use volunteers.

Corinne Stridsberg made several announcements:

There is a brochure available in the Town Clerk's Office about Berlin

She does a news to know if anyone would like to sign up see her later

Dog licenses are due

There will be a Grand Master at the Chess tournament coming up at the school

The historical society has a lot of interesting things, come in and check them out

Phil Gentile reported that the Conservation Commission is looking for people to serve on it.

Mike Stridsberg shared some Town Meeting memories he had as a boy coming with his parents.

Jeremy Hansen recognized Pete Kelley and Wayne Lamberton for their service on the Selectboard. Jeremy then reported that there are now 17 towns in the Central Vermont Internet service.

Charles Pelletier thanked Tim Davis and the road crew for their good work.

Meeting adjourned at 11:15AM

The polls will remain open until 7PM.



Rosemary Morse
Town Clerk

SELECTBOARD REPORT

Three members of the Selectboard were elected in March, 2019. Brad Towne was elected to a three-year term. Florence Smith and Justin Lawrence were elected to one-year terms. The Selectboard conducts their annual Board reorganization at their first meeting following Town Meeting. Brad Towne was elected Chair, Jeremy Hansen, Vice Chair and Angelina Capron, Secretary.

Town Audit

The independent audit ending June 30, 2019 was completed by Fothergill, Segale and Valley, CPA's of Montpelier. The audit report is included within this report if you would like further detail.

2019 Town Meeting

A municipal budget of \$3,002,503 was approved at the March, 2019 Town Meeting. Voters also approved \$342,415 in special appropriations that included \$267,968 for the Berlin Fire Department. The grand list total is \$506,850,700. The Selectboard set a municipal tax rate of \$0.5664 per \$100 of valuation. The current Common Level of Appraisal (CLA) is 103.09%.

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
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	.0009	1.4537	1.4123	1.8843	1.8429
2014	0.4706	.0006	1.5219	1.4383	1.9931	1.9095
2015	0.4630	.0008	1.5982	1.4727	2.0620	1.9365
2016	0.4629	.0008	1.5966	1.4740	2.0603	1.9377
2017	0.4670	.0010	1.6219	1.4503	2.0899	1.9183
2018	0.5508	.0015	1.6683	1.5422	2.2206	2.0945
2019	0.5664	.0012	1.7155	1.5606	2.2831	2.1282

Highway Department

The highway department continued its work toward compliance for the Municipal General Road Permit (MRGP) that was started last year. Ditches are being cleaned and rip rap added in the effort to keep silt out of Lake Champlain. This is a long term project to assure that all hydrologically-connected road segments meet the MRGP standards.

Paving work was completed on Industrial Drive, Partridge Farm Road and Point Ridge Road. As part of the paving program there were several culverts replaced on these streets.

This past summer while cutting brush on Lover's Lane the highway crew discovered a problem with the Lover's Lane Bridge over the Dog River. The bridge deck needs to be replaced. This bridge had been completely rebuilt in 1994. The engineering report from 1994 said that the bridge life expectancy was 25 years. That turned out to be very accurate. The Board and the Highway Department are concerned that our roads are as safe as they can be and for that reason the Board closed the bridge. We are working to have the bridge repaired this upcoming year.

The Richardson Road culvert project has been on our radar for the past two years and we are looking forward to having the culvert replaced this year as soon as the engineering work is finished and approved.

Zoning and Subdivision Regulations:

The Town is very fortunate to have such dedicated and capable members on its land use boards. They work very hard to ensure that the Town's rules are followed and also to plan for the future to be sure that we keep the town we want.

Town Staff

The Town had staff changes in the Police Department. Full time officer David Rhoden joined us in June and Part Time Officers Peter Vosburgh and Victor Hinojosa joined us in April. Officer Robert Gowans and Officer Benjamin Cavaretta left the department. Also we said good-bye to long time Police Department Administrative Assistant, Diana Yahyazadeh who retired at the end of September.

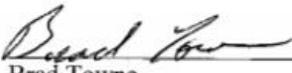
Citizen Participation

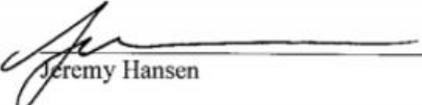
After meeting on Thursdays the Board will once again resume meeting on the first and third Mondays of the month at 7:00 p.m., we meet at the Municipal Building at 108 Shed Road. We welcome residents to attend our meetings. There is always an opportunity to speak during the public comment part of the meeting. If you would like to discuss an item in further detail, and be included on the agenda, please contact the Town Administrator and ask to be put on the next agenda - townadministrator@berlinvt.org or 802-552-8801. Agenda's and Minutes are available on our website, meetings are filmed by Orca Media and broadcast on Comcast Cable Channel 17 and available on their website <https://www.orcamedia.net>

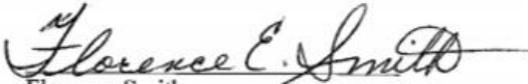
The Town could not function without all the volunteers who serve on the various Town Boards. The time you spend and the talent you bring to the Town cannot be measured. We give our heartfelt thanks to all our volunteers. And we thank you, the citizens of Berlin for your support of your community.

We urge all residents to participate in the U.S. Census this year because the results will determine how more than \$675 billion is distributed each year to states and localities for key programs during the next decade. The Census is short, easy to complete, and important for this town.

Respectfully Submitted,


Brad Towne


Jeremy Hansen


Florence Smith


Justin Lawrence

Angelina Capron

Selectboard of Berlin

TOWN OF BERLIN – GENERAL LEDGER

Town of Berlin				
Comparative Budget Report				
General Fund				
	Budget	Actual	Budget	Budget
Account	<u>FY2019</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
GENERAL GOVERNMENT				
ADMINISTRATION				
Wages-Clerk	\$46,207.00	\$46,224.71	\$47,134.00	\$48,076.00
Wages-Asst Clerk	\$18,405.00	\$19,323.48	\$18,838.00	\$19,215.00
Wages-Treasurer	\$56,467.00	\$56,693.24	\$56,600.00	\$57,750.00
Wages-Town Administrator	\$65,586.00	\$65,611.27	\$66,900.00	\$68,240.00
Wages-Asst Town Admin	\$42,432.00	\$42,456.45	\$43,281.00	\$44,150.00
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
Office Supplies	\$10,000.00	\$9,678.08	\$12,000.00	\$12,000.00
Clerk/Treas training	\$1,200.00	\$60.00	\$1,200.00	\$1,200.00
Computers/Equipment	\$0.00		\$2,300.00	\$2,300.00
Clerk-Copier	\$1,450.00	\$962.84	\$950.00	\$1,200.00
Records Restoration	\$2,500.00	\$57.50	\$5,000.00	\$2,500.00
Postage-All Depts.	\$6,000.00	\$6,551.88	\$6,000.00	\$6,500.00
Postage Meter Rental	\$750.00	\$726.48	\$750.00	\$800.00
Telephone-Office	\$5,500.00	\$2,727.43	\$3,000.00	\$3,000.00
Clerk/Treas Software Sup	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Clerk-Advertising	\$500.00	\$0.00	\$500.00	\$0.00
TOTAL ADMINISTRATION	\$262,247.00	\$254,823.36	\$269,703.00	\$272,181.00
ASSESSING DEPT				
Contract-Assessor	\$20,340.00	\$33,580.86	\$20,400.00	\$20,800.00
Supplies	\$0.00	\$0.00	\$100.00	100
Computer Support	\$250.00	\$215.00	\$250.00	\$250.00
Legal Fees	\$500.00	\$0.00	\$500.00	\$500.00
Tax Maps	\$2,500.00	\$0.00	\$3,000.00	\$3,000.00
CAPTAP Fees State License	\$600.00	\$614.93	\$1,500.00	\$1,500.00
TOTAL ASSESSING DEPART	\$24,190.00	\$34,410.79	\$25,750.00	\$26,150.00

Account	Budget FY2019	Actual FY2019	Budget FY2020	Budget FY2021
TOWN MEETINGS & ELECTIONS				
Meet & Elect-Ballots	\$4,500.00	\$3,551.00	\$3,000.00	\$5,000.00
Wages-Meetings & Elec	\$2,000.00	\$4,509.44	\$1,300.00	\$2,000.00
Town Reports	\$1,500.00	\$1,322.80	\$1,500.00	\$1,500.00
Advertising-Notices	\$750.00	\$1,969.74	\$500.00	\$500.00
TOTAL TOWN MEETINGS	\$8,750.00	\$11,352.98	\$6,300.00	\$9,000.00
INSURANCES				
Workers Comp-General	\$1,545.00	\$1,424.00	\$1,303.00	\$1,339.00
Health Ins-General	\$24,200.00	\$24,372.00	\$26,080.00	\$28,020.00
FICA/MEDI Expense	\$19,166.00	\$16,830.95	\$19,500.00	\$19,900.00
FUTA/SUTA Expense	\$400.00	\$224.06	\$143.00	\$100.00
Disability Ins	\$780.00	\$1,247.32	\$862.00	\$865.00
Life Ins-General	\$687.00	\$1,132.40	\$701.00	\$720.00
Health Ins Buy-Back	\$9,750.00	\$9,750.00	\$9,750.00	\$9,750.00
Employee Benefits	\$700.00	\$168.54	\$700.00	\$700.00
Pension-General	\$13,057.00	\$13,470.91	\$13,400.00	\$14,250.00
General Insurance	\$14,511.00	\$14,695.00	\$15,509.00	\$17,406.00
TOTAL INSURANCES	\$84,796.00	\$83,315.18	\$87,948.00	\$93,050.00
ZONING				
Training	\$350.00	\$330.90	\$350.00	\$500.00
Inspection Mileage	\$200.00	\$0.00	\$500.00	\$500.00
Zoning-Telephone	\$650.00	\$1,652.51	\$1,200.00	\$1,200.00
Zoning-Legal fees	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Zoning-Advertising	\$500.00	\$0.00	\$500.00	\$0.00
TOTAL ZONING	\$3,700.00	\$1,983.41	\$4,550.00	\$4,200.00
DRB				
Wages-DRB Sec/PT	\$4,500.00	\$1,646.88	\$5,000.00	\$5,000.00
DRB-Legal Fees	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
DRB-Advertising	\$1,500.00	\$783.78	\$1,500.00	\$1,800.00
TOTAL DRB	\$8,000.00	\$2,430.66	\$8,500.00	\$8,800.00

Account	Budget FY2019	Actual FY2019	Budget FY2020	Budget FY2021
PLANNING COMMISSION				
Supplies-Mileage-Training	\$250.00	\$476.05	\$500.00	\$500.00
Planning-Adverts-Prin	\$500.00	\$434.51	\$500.00	\$500.00
Planning - Consultant	\$1,000.00	\$5,430.00	\$0.00	\$20,000.00
TOTAL PLANNING COMM	\$1,750.00	\$6,340.56	\$1,000.00	\$21,000.00
OTHER BOARDS/COMM				
Recreation Board	\$500.00	\$3,941.66	\$2,500.00	\$0.00
Conservation Commission	\$50.00	\$0.00	\$50.00	\$2,000.00
Green Up Day	\$750.00	\$104.73	\$750.00	\$400.00
Emergency Management	\$1,454.00	\$0.00	\$1,500.00	\$2,000.00
TOTAL OTHER BOARDS	\$2,754.00	\$4,046.39	\$4,800.00	\$4,400.00
CEMETERIES				
Maint-Cemeteries	\$10,000.00	\$7,000.00	\$10,000.00	\$10,000.00
TOTAL CEMETERIES	10,000.00	7,000.00	10,000.00	10,000.00
TAXES & ASSESSMENTS				
Animal Control-Constable	\$2,500.00	\$420.00	\$1,500.00	\$1,500.00
County Tax	\$38,806.00	\$38,806.00	\$39,500.00	\$40,000.00
Ambulance Serv (Both)	\$90,600.00	\$93,333.00	\$102,145.00	\$105,250.00
Humane Society	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Central VT Solid Waste	\$2,850.00	\$2,840.00	\$2,850.00	\$2,799.00
Cent VT Econ Deve	\$500.00	\$500.00	\$500.00	\$500.00
VLCT Dues	\$4,363.00	\$4,363.00	\$4,363.00	\$4,669.00
CV Regional Planning	\$3,263.00	\$3,262.31	\$3,465.00	\$3,509.00
TOTAL TAXES AND ASSESS	\$144,382.00	\$143,524.31	\$155,823.00	\$159,727.00

	Budget	Actual	Budget	Budget
Account	<u>FY2019</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
TOWN OFFICES				
Janitorial Services	\$8,500.00	\$5,249.56	\$8,500.00	\$8,500.00
Supplies	\$3,000.00	\$1,455.39	\$3,000.00	\$3,000.00
Admin-Training	\$500.00	\$1,186.13	\$1,000.00	\$1,500.00
Copier	\$1,550.00	\$1,617.65	\$1,550.00	\$1,550.00
Admin- Supplies	\$0.00	\$55.32	\$0.00	\$0.00
Admin-Advert	\$1,000.00	\$458.04	\$1,000.00	\$1,000.00
Newsletter	\$500.00	\$0.00	\$0.00	\$0.00
Admin-Software Sup	\$6,000.00	\$11,665.27	\$6,000.00	\$11,500.00
Web Page	\$600.00	\$0.00	\$600.00	\$1,500.00
Cloud Back-Up	\$1,500.00	\$1,725.00	\$1,550.00	\$1,800.00
Back-Up Storage Fees	\$360.00	\$152.50	\$360.00	\$500.00
Maintenance	\$10,000.00	\$19,261.81	\$10,000.00	\$10,000.00
Vehicle	\$1,500.00	\$2,558.41	\$1,500.00	\$2,000.00
Heat & Utilities	\$9,600.00	\$3,694.23	\$9,600.00	\$5,000.00
Internet	\$2,400.00	\$2,458.76	\$2,400.00	\$2,400.00
Equipment Contracts	\$5,600.00	\$7,855.16	\$6,000.00	\$7,000.00
TOTAL TOWN OFFICES	\$52,610.00	\$59,393.23	\$53,060.00	\$57,250.00
GENERAL EXPENSES				
Legal Services	\$20,000.00	\$2,508.59	\$20,000.00	\$15,000.00
CPA-Audit	\$14,000.00	\$12,500.00	\$14,000.00	\$16,800.00
Payroll Services	\$2,300.00	\$2,181.51	\$2,300.00	\$2,300.00
Select Board Minutes	\$2,400.00	\$740.00	\$2,400.00	\$2,400.00
Emergency Generator	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Tax Refunds/Abatements	\$5,000.00	\$727.92	\$5,000.00	\$5,000.00
Misc/Other-Gen Exp	\$1,000.00	\$5.00	\$1,000.00	\$500.00
TOTAL GENERAL EXPENSES	\$46,700.00	\$18,663.02	\$46,700.00	\$44,000.00
POLICE SERVICES				
Wages-Police FT	\$306,398.00	\$313,133.60	\$ 315,400.00	\$ 356,253.00
Wages-Police Night Shift	\$175,882.00	\$182,316.33	\$ 176,000.00	\$ 196,942.00
Wages-Police PT	\$20,000.00	\$43,329.76	\$ 22,000.00	\$ 22,000.00
Wages-Police Clerical	\$40,000.00	\$36,047.50	\$ 40,000.00	\$ 42,000.00
Wages-Police OT	\$16,000.00	\$28,473.28	\$ 20,000.00	\$ 20,000.00
Wages-Police On Call	\$3,351.00	\$3,644.64	\$ 4,000.00	\$ 4,000.00
Wages - Police Education	\$750.00	\$1,050.00	\$ 1,100.00	\$ 1,100.00

Account	Budget FY2019	Actual FY2019	Budget FY2020	Budget FY2021
Wages - Police Longevity	\$500.00	\$500.00	\$500.00	\$500.00
Workers Comp-Police	\$67,768.00	\$54,096.74	\$55,745.00	\$46,940.00
Health Ins-Police	\$116,010.00	\$123,490.27	\$143,300.00	\$177,456.00
FICA/MEDI Exp-Police	\$44,494.00	\$47,136.25	\$51,000.00	\$52,500.00
FUTA/SUTA-Police	\$1,190.00	\$823.76	\$525.00	\$1,400.00
Disability Ins	\$2,303.00	\$2,202.23	\$2,500.00	\$3,000.00
Life Ins-Police	\$2,025.00	\$1,902.10	\$2,000.00	\$2,600.00
Health Ins Buy-Back-Police	\$4,875.00	\$9,075.00	\$4,875.00	\$5,200.00
Employee Benefits-PD	\$4,075.00	\$616.69	\$4,500.00	\$4,300.00
Pension-Police	\$32,717.00	\$33,681.22	\$38,500.00	\$38,700.00
Veh & Liab Ins-Police	\$23,558.00	\$21,509.50	\$19,325.00	\$19,915.00
Supplies-Police	\$4,000.00	\$1,106.03	\$4,000.00	\$4,000.00
Uniforms-PD	\$8,500.00	\$13,481.11	\$9,000.00	\$9,000.00
Guns/Ammo	\$2,000.00	\$0.00	\$2,000.00	\$2,250.00
Copier Lease-PD	\$1,550.00	\$1,633.59	\$1,550.00	\$1,550.00
Police-Equipment Radios	\$5,500.00	\$5,204.71	\$4,000.00	\$5,850.00
VIBRS-Dbase-PD	\$5,000.00	\$4,126.42	\$5,000.00	\$5,000.00
Media/Data Exp	\$4,500.00	\$2,415.75	\$5,700.00	\$5,700.00
Advertising-PD	\$200.00	\$0.00	\$200.00	\$200.00
Training-Police	\$3,000.00	\$3,165.58	\$4,000.00	\$5,000.00
Telephone-Police	\$8,000.00	\$4,952.89	\$8,000.00	\$8,000.00
Legal-Police	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Equip Maint-Police	\$13,000.00	\$19,447.34	\$13,000.00	\$13,000.00
Gas/Oil-Police	\$14,000.00	\$22,270.42	\$15,000.00	\$20,000.00
Lodging/Prisoners-Police	\$1,000.00	\$900.00	\$1,000.00	\$1,000.00
Wages-PD Grant	\$0.00	\$14,593.22	\$0.00	\$0.00
FICA/Grant	\$0.00	\$1,113.32	\$0.00	\$0.00
NH174020214	\$0.00	\$6,295.49	\$0.00	\$0.00
Special Investigative Unit	\$2,300.00	\$2,300.00	\$2,300.00	\$2,300.00
Other/Mis Exp-Police	\$0.00	\$1,787.70	\$0.00	\$0.00
Berlin Community Fund	\$0.00	\$4,699.01	\$0.00	\$0.00
TOTAL POLICE SERVICES	\$936,446.00	\$1,012,521.45	\$978,020.00	\$1,079,656.00
HIGHWAYS				
SUMMER ROADS				
Wages-Summer Roads	\$92,487.00	\$99,541.63	\$94,400.00	\$96,240.00
Wages-Summer OT	\$843.00	\$4,103.47	\$2,450.00	\$4,500.00
Roadside Mowing/Tree Trim	\$10,000.00	\$5,573.86	\$10,000.00	\$10,000.00

Account	Budget FY2019	Actual FY2019	Budget FY2020	Budget FY2021
Chloride-Summer Rds	\$28,000.00	\$15,428.38	\$28,000.00	\$28,000.00
Culvert/Materials	\$10,000.00	\$4,894.98	\$10,000.00	\$10,000.00
Summer Eq-Maint/Repairs	\$27,000.00	\$29,310.55	\$27,000.00	\$30,000.00
Eq Fuel-Summer	\$20,000.00	\$18,394.95	\$20,000.00	\$20,000.00
TOTAL SUMMER ROADS	\$188,330.00	\$177,247.82	\$191,850.00	\$198,740.00
WINTER ROADS				
Wages-Winter Roads	\$94,440.00	\$87,372.29	\$95,000.00	\$98,240.00
Wages-Winter OT	\$28,650.00	\$43,632.23	\$33,650.00	\$36,600.00
Sand-Winter Roads	\$65,000.00	\$67,527.67	\$70,000.00	\$70,000.00
Salt-Winter Roads	\$70,000.00	\$118,605.78	\$75,000.00	\$90,000.00
Winter-Eq-Maint/Repairs	\$37,000.00	\$35,948.98	\$37,000.00	\$40,000.00
Eq Fuel-Winter	\$30,000.00	\$31,428.24	\$30,000.00	\$30,000.00
TOTAL WINTER ROADS	\$325,090.00	\$384,515.19	\$340,650.00	\$364,840.00
HIGHWAY GENERAL				
Asphalt/Marking/Sealing	\$150,000.00	\$204,767.98	\$150,000.00	\$150,000.00
Resurface/Gravel	\$130,000.00	\$137,949.77	\$130,000.00	\$140,000.00
Bridge Maint	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Road Signs	\$4,000.00	\$1,920.70	\$4,000.00	\$4,000.00
Guard Rails	\$6,000.00	\$10,214.98	\$10,000.00	\$10,000.00
TOTAL HIGHWAY GENERAL	\$291,500.00	\$354,853.43	\$295,500.00	\$305,500.00
HIGHWAY OTHER				
Workers Comp-Highway	\$24,353.00	\$23,885.26	\$23,378.00	\$18,029.00
Health Ins.-Highway	\$40,330.00	\$36,324.00	\$60,000.00	\$62,568.00
FICA/MEDI Exp-Highway	\$16,556.00	\$18,543.41	\$17,250.00	\$18,200.00
FUTA/SUTA-Highway	\$350.00	\$224.06	\$143.00	\$200.00
Disability Ins	\$900.00	\$898.68	\$923.00	\$925.00
Life Ins.-Highway	\$823.00	\$823.20	\$850.00	\$860.00
Health Ins Buy-Back-Hwy	\$4,875.00	\$4,875.00	\$4,875.00	\$4,875.00
Employee Benefits	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00
Pension-Highway	\$11,903.00	\$13,469.47	\$13,500.00	\$14,150.00
General Ins-Highway	\$8,969.00	\$8,971.50	\$9,200.00	\$10,488.00
Storm water-State Permit	\$3,600.00	\$3,298.38	\$3,600.00	\$3,600.00
Erosion Control	\$5,000.00	\$7,244.46	\$8,000.00	\$10,000.00

Account	Budget FY2019	Actual FY2019	Budget FY2020	Budget FY2021
Municipal Road Permit	\$0.00	\$0.00	\$0.00	\$1,350.00
Supplies	\$6,000.00	\$7,559.54	\$6,000.00	\$6,000.00
Advertising-Hwy	\$500.00	\$0.00	\$500.00	\$500.00
Training-Highway	\$500.00	\$60.00	\$500.00	\$500.00
Telephone-Highway	\$2,550.00	\$2,186.97	\$2,550.00	\$2,550.00
Garage Maint/Utils	\$16,000.00	\$24,995.83	\$16,000.00	\$16,000.00
Garage-Energy Improve	\$5,000.00	\$123.59	\$5,000.00	\$5,000.00
Trash Removal-Highway	\$1,300.00	\$0.00	\$1,300.00	\$0.00
Street Lights	\$10,500.00	\$9,313.86	\$10,500.00	\$10,500.00
Traffic Lights	\$3,000.00	\$2,985.09	\$3,000.00	\$5,000.00
Misc-Hwy	\$500.00	\$1,441.61	\$500.00	\$500.00
Uniforms	\$7,500.00	\$8,835.11	\$7,500.00	\$7,500.00
TOTAL HIGHWAY OTHER	\$172,409.00	\$176,059.02	\$196,469.00	\$200,695.00
TOTAL HIGHWAYS				
	\$977,329.00	\$1,092,675.46	\$1,024,469.00	\$1,069,775.00
TOTAL GENERAL GOVERNMENT	\$2,563,654.00	\$2,732,480.77	\$2,676,623.00	\$2,858,689.00
CAPITAL BUDGET				
Capital Budget	\$25,000.00	\$40,347.50	\$15,000.00	\$0.00
Highway Equip & Structures	\$233,196.00	\$355,576.83	\$200,000.00	\$250,000.00
Police Equipment	\$35,000.00	\$34,929.89	\$37,000.00	\$45,000.00
Debt Serv:06 Bond Prin	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Debt Serv:06 Bond Int	\$3,630.00	\$2,823.20	\$2,750.00	\$2,725.00
Debt Serv: 15 loan	\$23,230.00	\$23,238.45	\$23,680.00	\$0.00
Debt Serv: 15 Int	\$660.00	\$643.67	\$200.00	\$0.00
Debt Serv: 16 Loan	\$19,500.00	\$19,521.69	\$19,800.00	\$20,000.00
Debt Serv: 16 Int	\$1,100.00	\$1,096.04	\$850.00	\$560.00
Debt Serv; 17 Loan	\$15,400.00	\$15,433.40	\$15,400.00	\$15,434.00
Debt Serv: 17 Int	\$1,500.00	\$1,500.63	\$1,200.00	\$903.00
Debt Serv: 19 Loan	\$0.00	\$0.00	\$0.00	\$28,795.00
Debt Serv: 19 Int	\$0.00	\$0.00	\$0.00	\$3,075.00
TOTAL CAPITAL BUDGET	\$368,216.00	\$505,111.30	\$325,880.00	\$376,492.00
TOTAL EXPENDITURES	\$2,931,870.00	3559857.07*	\$3,002,503.00	\$3,235,181.00
* Includes appropriations				

Comparative Budget Report				
General Fund				
	Budget	Actual	Budget	Budget
Account	FY2019	FY2019	FY2020	FY2021
STATE OF VERMONT				
VT Railroad Levy	\$2,000.00	\$4,761.02	\$4,000.00	\$4,000.00
VT Highway-Summer	\$56,250.00	\$56,304.81	\$56,250.00	\$56,250.00
VT Highway-Winter	\$56,250.00	\$56,304.80	\$56,250.00	\$56,250.00
VT State Hospital	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
TOTAL STATE OF VERMON	\$139,500.00	\$142,370.63	\$141,500.00	\$141,500.00
LICENSES & FEES				
Animal Licenses	\$1,600.00	\$1,133.00	\$1,600.00	\$1,200.00
Bev & Entertainment	\$1,100.00	\$1,365.00	\$1,100.00	\$1,100.00
Copier	\$8,000.00	\$6,650.25	\$7,000.00	\$6,000.00
Zoning	\$10,000.00	\$22,713.40	\$10,000.00	\$10,000.00
Town Clerk	\$28,000.00	\$31,761.17	\$30,000.00	\$30,000.00
Records Restoration	\$2,000.00	\$2,046.00	\$2,000.00	\$2,000.00
Excess Weight Permits	\$1,000.00	\$936.00	\$1,000.00	\$1,000.00
Peddler's Permits & Tax	\$300.00	\$150.00	\$300.00	\$300.00
Marriage Licenses	\$100.00	-\$150.00	\$100.00	\$100.00
Land Posting Permit	\$50.00	\$0.00	\$50.00	\$50.00
Grant I89 Bypass	\$0.00	\$11,616.00	\$0.00	\$0.00
Grant Muni Plan Mitigation	\$0.00	\$4,410.00	\$0.00	\$0.00
Grant Clean Wtr Block	\$0.00	\$7,432.80	\$0.00	\$0.00
Mirror Lake Road Culvert	\$0.00	\$172,173.55	\$0.00	\$0.00
Insurance Claims	\$0.00	\$52,150.00	\$0.00	\$0.00
Grant Paving Fisher Road	\$0.00	\$101,260.17	\$0.00	\$0.00
Grant Town Center Desig	\$0.00	\$0.00	\$0.00	\$22,000.00
Transfers In	\$0.00	\$61,873.05	\$0.00	\$0.00
Misc/Other Revenue	\$0.00	\$2,582.65	\$0.00	\$0.00
TOTAL LICENSES & FEES	\$52,150.00	\$480,103.04	\$53,150.00	\$73,750.00
Property Taxes				
Property Taxes	\$2,754,323.00	\$2,680,578.60	\$2,870,668.00	\$2,727,631.00
Town Portion:ED TX&L/C	\$0.00	\$36,545.93	\$0.00	\$0.00
St of VT Current Use	\$40,000.00	\$54,776.20	\$40,000.00	\$40,000.00
GL Reappraisal Revenue	\$12,500.00	\$12,945.50	\$12,500.00	\$12,500.00
Pilot Revenue	\$170,000.00	\$191,989.96	\$185,000.00	\$185,000.00
TOTAL PROPERTY TAXES	\$2,976,823.00	\$2,976,836.19	\$3,108,168.00	\$2,965,131.00

	Budget	Actual	Budget	Budget
Account	<u>FY2019</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
INTEREST				
Interest Earned Check/Sav	\$1,500.00	\$3,899.03	\$1,800.00	\$2,000.00
Delinquent Tax Interest	\$15,000.00	\$19,541.59	\$15,000.00	\$15,000.00
Del Tax Penalty	\$18,000.00	\$23,143.66	\$18,000.00	\$18,000.00
TOTAL INTEREST	\$34,500.00	\$46,584.28	\$34,800.00	\$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	\$300.00	\$300.00
TOTAL MISC REVENUE	\$4,750.00	\$4,750.00	\$4,800.00	\$4,800.00
Police Revenues				
Police-Highway Fines	\$12,000.00	\$11,831.14	\$12,000.00	\$12,000.00
Police-Contract Wages	\$0.00	\$3,919.63	\$0.00	
Police-Other Revenue	\$3,000.00	\$7,154.56	\$3,000.00	\$3,000.00
NH 4020214	\$0.00	\$6,653.98	\$0.00	\$0.00
NH 402-105	\$0.00	\$8,464.39	\$0.00	\$0.00
NH164-105	\$0.00	\$11,180.33	\$0.00	\$0.00
TOTAL POLICE REVENUES	\$15,000.00	\$49,204.03	\$15,000.00	\$15,000.00
TOTAL REVENUES	\$3,222,723.00	\$3,699,848.17	\$3,357,418.00	\$3,235,181.00

AUDITOR'S REPORT

TOWN OF BERLIN, VERMONT AUDIT REPORT AND FINANCIAL STATEMENTS JUNE 30, 2019

TABLE OF CONTENTS

		<u>Page Number</u>
INDEPENDENT AUDITOR'S REPORT		1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS		3 - 9
BASIC FINANCIAL STATEMENTS		
GOVERNMENT-WIDE FINANCIAL STATEMENTS		
Statement of Net Position	Exhibit A	10
Statement of Activities	Exhibit B	11
FUND FINANCIAL STATEMENTS		
Balance Sheet – Governmental Funds	Exhibit C	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	Exhibit D	13
Statement of Revenues, Expenditures and Change in Fund Balances – Governmental Funds	Exhibit E	14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Change in Fund Balances to the Statement of Activities	Exhibit F	15
Statement of Revenues, Expenditures and Change in Fund Balance – Compared to Budget - General Fund	Exhibit G	16 - 22
Statement of Net Position – Proprietary Funds	Exhibit H	23
Statement of Revenues, Expenses and Change in Net Position – Proprietary Funds	Exhibit I	24
Statement of Cash Flows – Proprietary Funds	Exhibit J	25
Statement of Net Position – Fiduciary Fund	Exhibit K	26
Statement of Change in Net Position – Fiduciary Fund	Exhibit L	27
NOTES TO FINANCIAL STATEMENTS		28 - 45
SUPPLEMENTARY INFORMATION		
Combining and Individual Fund Balance Sheet – Other Governmental Funds	Schedule 1	46
Combining and Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balances – Other Governmental Funds	Schedule 2	47
Schedules of Town's Proportionate Share of Net Pension Liability and Town Contributions	Schedule 3	48
INTERNAL CONTROL AND COMPLIANCE REPORT		
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 <i>Government Auditing Standards</i>		49 - 50

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

INDEPENDENT AUDITOR'S REPORT

To the Selectboard
Town of Berlin
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, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

143 BARRE STREET • MONTPELIER • VERMONT 05602 • 802-223-6261 • FAX: 802-223-1550 • www.fsv-cpas.com

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the schedules of Town's proportionate share of the net pension liability and Town contributions in Schedule 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

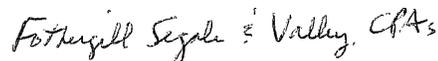
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements (Schedules 1 and 2) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Schedules 1 and 2 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Schedules 1 and 2 are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2020 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's 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.

Respectfully submitted,



FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

January 3, 2020

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019

Our discussion and analysis of the Town of Berlin, Vermont's financial performance provides an overview of the Town's financial activities for the year ended June 30, 2019. Please read it in conjunction with the Town's financial statements which begin on page 10.

Financial Highlights

Government-Wide Statements

- Net position of our governmental activities increased by \$415,604 or about 15%, compared to a decrease of \$118,571 in the prior year. The net position of our business-type activities increased by \$67,705 or about 2%, compared to a decrease of \$27,535 in the prior year.
- The cost of all of the Town's programs was \$4,152,511 in fiscal year 2019, compared to \$4,004,209 in fiscal year 2018, with no new programs added this year.

Fund Statements

- The General Fund reported an increase in fund balance this year of \$139,991, which was \$183,903 better than what was budgeted. This compares to a decrease of \$29,548 in fiscal year 2018.
- The General Fund restricted fund balance was \$221,073 and is restricted for lister training, reappraisal, record restoration, recreation and I-89 exit closure. The committed fund balance of \$86,733 is for the items noted in Note 10. The assigned fund balance of \$24,032 is for highway equipment, capital budget, and highway materials. The nonspendable fund balance of \$278,420 consists of \$96,032 of prepaids, \$38,655 of highway inventory and the \$143,733 note due from the Water Fund.
- The nonmajor funds, as a whole, reported a net decrease in fund balance this year of \$49,944 compared to a decrease of \$929 in fiscal year 2018. This brings the combined fund balance from \$162,484 to \$112,540.
- The Cemetery Funds reported an increase in fund balance this year of \$26 from a balance of \$13,982 to \$14,008.
- The Water Pollution Fund reported an increase in net position of \$167,957 in fiscal year 2019, compared to a decrease of \$30,113 in fiscal year 2018, resulting in an ending net position of \$1,723,721.
- The Water Division Fund reported a decrease in net position of \$100,252 in fiscal year 2019, compared to an increase of \$2,578 in fiscal year 2018, resulting in an ending net position of \$1,776,062.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on Exhibit C. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds.

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019
(Continued)

Reporting the Town as a Whole

One of the most important questions asked about the Town's finances is, "Is the Town as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and change in net position. You can think of the Town's net position – the difference between assets and liabilities – as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's roads, to assess the overall financial health of the Town.

In the Statement of Net Position and the Statement of Activities, we divide the Town into two kinds of activities:

- Governmental activities – The Town's basic services are reported in the General Fund, including the highway department, general administration, and police. Property taxes, charges for services and state and federal grants finance most of these activities.
- Business-type activities – The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's water pollution and water division are reported here.

Reporting the Town's Most Significant Funds

Our analysis of the Town's major funds begins on Exhibit C and provides detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by State law and by bond covenants. The Town's three categories of funds – governmental, proprietary and fiduciary – use different accounting approaches.

- Governmental fund – The Town's basic services are reported in the governmental fund, which focuses on how money flows into and out of that fund and the balance left at year-end that is available for spending. This fund is reported using a measurement focus called current financial resources, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Exhibits D and F that are included in the financial statements.

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019
(Continued)

- **Proprietary fund** – When the Town charges customers for the services it provides – whether to outside customers or to other funds of the Town – these services are generally reported in a proprietary fund. A proprietary fund is reported in the same way that all business-type activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds (a type of proprietary fund) are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as the statement of cash flows.
- **Fiduciary fund** – 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 consists of the Cemetery Funds.

The Town as a Whole

The Town's combined net position increased by \$483,309 from a year ago – increasing from a balance of \$6,237,622 to \$6,720,931. Net position for the governmental activities increased from a balance of \$2,805,544 to \$3,221,148. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental and business-type activities.

Table 1
Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 1,576,773	\$ 1,472,742	\$ 1,042,841	\$ 962,513	\$ 2,619,614	\$ 2,435,255
Capital assets, net of depr	2,231,905	1,947,191	6,387,736	6,430,396	8,619,641	8,377,587
Total assets	<u>3,808,678</u>	<u>3,419,933</u>	<u>7,430,577</u>	<u>7,392,909</u>	<u>11,239,255</u>	<u>10,812,842</u>
Deferred outflows of resources	190,189	209,741	0	0	190,189	209,741
Long-term liabilities	247,749	309,992	3,860,059	3,867,662	4,107,808	4,177,654
Net pension liability	405,476	378,335	0	0	405,476	378,335
Other liabilities	103,232	126,437	70,735	93,169	173,967	219,606
Total liabilities	<u>756,457</u>	<u>814,764</u>	<u>3,930,794</u>	<u>3,960,831</u>	<u>4,687,251</u>	<u>4,775,595</u>
Deferred inflows of resources	21,262	9,366	0	0	21,262	9,366
Net position:						
Invested in capital assets, net of debt	2,027,552	1,673,271	2,507,849	2,532,892	4,535,401	4,206,163
Restricted	333,613	312,206	0	0	333,613	312,206
Unrestricted	859,983	820,067	991,934	899,186	1,851,917	1,719,253
Total net position	<u>\$ 3,221,148</u>	<u>\$ 2,805,544</u>	<u>\$ 3,499,783</u>	<u>\$ 3,432,078</u>	<u>\$ 6,720,931</u>	<u>\$ 6,237,622</u>

Net position of the Town's governmental activities increased by about 15% in fiscal year 2019 (\$3,221,148 compared to a balance of \$2,805,544). 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 from \$820,067 to \$859,983. Restricted net position increased from \$312,206 to \$333,613 in fiscal year 2019. The net position of our business-type activities increased by \$67,705 in fiscal year 2019 (\$3,499,783 compared to \$3,432,078).

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019
(Continued)

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2019	2018	Change	2019	2018	Change
REVENUES						
Program revenues:						
Charges for services	\$ 96,612	\$ 138,665	\$ (42,053)	\$ 953,478	\$ 763,987	\$ 189,491
Operating grants and contributions	260,100	229,074	31,026	0	0	0
Capital grants and contributions	285,155	11,959	273,196	2,740	79,601	(76,861)
General revenues:						
Property taxes	2,946,304	2,523,702	422,602	0	0	0
Interest/penalty on del. taxes	42,685	47,517	(4,832)	6,608	1,651	4,957
Investment income	4,106	2,450	1,656	8,652	6,845	1,807
Gain on asset disposal	29,380	52,652	(23,272)	0	0	0
Total revenues	<u>3,664,342</u>	<u>3,006,019</u>	<u>658,323</u>	<u>971,478</u>	<u>852,084</u>	<u>119,394</u>
PROGRAM EXPENSES						
General government	823,458	782,327	41,131	0	0	0
Highway	1,055,684	1,073,754	(18,070)	0	0	0
Police	1,041,267	947,523	93,744	0	0	0
Appropriations	322,265	315,324	6,941	0	0	0
Interest on debt	6,064	5,662	402	0	0	0
Water division	0	0	0	348,346	301,502	46,844
Water pollution	0	0	0	555,427	578,117	(22,690)
Total program expenses	<u>3,248,738</u>	<u>3,124,590</u>	<u>124,148</u>	<u>903,773</u>	<u>879,619</u>	<u>24,154</u>
CHANGE IN NET POSITION	<u>\$ 415,604</u>	<u>\$ (118,571)</u>	<u>\$ 534,175</u>	<u>\$ 67,705</u>	<u>\$ (27,535)</u>	<u>\$ 95,240</u>

Governmental Activities

The increase in net position for governmental activities was \$415,604 in fiscal year 2019, compared to a decrease of \$118,571 in fiscal year 2018.

The cost of all governmental activities this year was \$3,248,738. However, as shown in the Statement of Activities on Exhibit B, the amount that our taxpayers ultimately financed for these activities through Town taxes and other revenue was only \$2,606,871 because some of the cost was paid by those who directly benefited from the programs (\$96,612) or by other governments and organizations that subsidized certain programs with grants and contributions (\$545,255).

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019
(Continued)

Table 3 presents the cost of each of the Town's three largest programs – general government, highway, and police – as well as each program's net cost (total cost less program revenues). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General government	\$ 823,458	\$ 782,327	\$ 640,177	\$ 612,727
Highway	1,055,684	1,073,754	658,025	958,322
Police	1,041,267	947,523	980,340	852,857
All others	328,329	320,986	328,329	320,986
Totals	<u>\$3,248,738</u>	<u>\$3,124,590</u>	<u>\$2,606,871</u>	<u>\$2,744,892</u>

Business-Type Activities

The net position for business type activities increased by \$67,705 in fiscal year 2019, compared to a decrease of \$27,535 in fiscal year 2018.

The cost of all business-type activities this year was \$903,773. However, these costs were covered by those who directly benefited from the programs (\$953,478) and by other governments and organizations that subsidized certain programs with grants and contributions (\$2,740).

The Town's Funds

As the Town completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$1,326,498, which is greater than last year's total fund balance of \$1,236,451. Included in this year's total increase in fund balance of \$90,047, was an increase of \$139,991 in the General Fund and a decrease of \$49,944 in the nonmajor governmental funds. The decrease in the nonmajor governmental funds is due to transfers made to the General Fund.

General Fund Budgetary Highlights

The Town's General Fund activity compared to budget is reported on Exhibit G. Some of the larger variances were as follows:

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
State of Vermont	\$ 191,500	\$ 545,114	\$ 353,614
Other revenues	4,750	56,900	52,150
Expenditures:			
Police	936,446	1,012,521	(76,075)
Highway - winter roads	325,090	384,515	(59,425)
Capital outlays	449,196	634,580	(185,384)
Other Financing Sources (Uses)			
Transfers in	0	61,873	61,873

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019
(Continued)

State of Vermont revenue was greater than budget due to having received unbudgeted grants and appraisal assistance. Other revenues exceeded budget due to insurance proceeds received. Police expenses were over budget due to costs related to unbudgeted grant expenses and excess wages/benefits. Highway winter roads were over budget mostly due to salt usage being more than anticipated. Capital outlays were over budget due to some projects not being budgeted, but were offset by revenue that also was not budgeted. Transfers in were not budgeted.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2019, the Town had \$8,619,641 invested in a broad range of capital assets, including land, buildings and improvements, vehicles, infrastructure, plant, machinery and equipment, and infrastructure, net of accumulated depreciation. (See Table 4 below) This amount represents a net increase (including additions and deductions) of \$242,054.

Table 4
Capital Assets at Year-End
(Net of Accumulated Depreciation)

	Governmental Activities		Business-type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Land	\$ 52,400	\$ 52,400	\$ 106,000	\$ 106,000	\$ 158,400	\$ 158,400
Construction in progress	45,863	38,288	170,688	35,390	216,551	73,678
Land improvements	26,767	28,967	0	0	26,767	28,967
Plant	0	0	6,111,048	6,289,006	6,111,048	6,289,006
Buildings and impr.	167,307	160,707	0	0	167,307	160,707
Infrastructure	1,443,023	1,108,550	0	0	1,443,023	1,108,550
Machinery and equip.	30,821	38,375	0	0	30,821	38,375
Vehicles	465,724	519,904	0	0	465,724	519,904
Totals	\$ 2,231,905	\$ 1,947,191	\$ 6,387,736	\$ 6,430,396	\$ 8,619,641	\$ 8,377,587

This year's major additions for governmental activities were the salt shed, paving and culvert projects, storm water planning, Fisher Road lights, new highway equipment and a police vehicle. The major additions to the business-type activities was work done on the sewer project and one of the water wells.

Debt Administration

At June 30, 2019, the Town had \$4,064,412 in notes, lease and bonds outstanding versus \$4,140,208 on June 30, 2018 – a decrease of \$75,796 – as shown in Table 5.

TOWN OF BERLIN, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2019
(Continued)

Table 5
Outstanding Debt at Year-End

	Governmental Activities	Business-Type Activities	Total
Balance - June 30, 2018	\$ 272,546	\$ 3,867,662	\$ 4,140,208
Proceeds	0	54,074	54,074
Principal payments	(68,193)	(61,677)	(129,870)
Balance - June 30, 2019	<u>\$ 204,353</u>	<u>\$ 3,860,059</u>	<u>\$ 4,064,412</u>

Proceeds received in fiscal year 2019 were for a new water well and the sewer project.

Economic Factors and Next Year's Budgets and Rates

When adopting the budget for the fiscal year 2020 year, the Selectboard based their figures on previous year spending and departmental budget requests. The tax rate is set based on the voter approved budget amount for taxes divided by the Grand List.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Treasurer at Town of Berlin, 108 Shed Road, Berlin, Vermont 05602.

TOWN OF BERLIN, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,076,228	\$ 564,697	\$ 1,640,925
Investments - CDs	0	395,727	395,727
Accounts receivable - State	14,236	0	14,236
Accounts receivable - other, net of allowance	595	21,493	22,088
Unbilled user fees	0	228,837	228,837
Taxes, interest and penalty receivable, net of allowance	178,814	0	178,814
Internal balances	172,213	(172,213)	0
Prepaid expenses	96,032	4,300	100,332
Inventory	38,655	0	38,655
Capital Assets			
Land	52,400	106,000	158,400
Construction in process	45,863	170,688	216,551
Other capital assets, (net of accumulated depreciation)	<u>2,133,642</u>	<u>6,111,048</u>	<u>8,244,690</u>
Total assets	<u>3,808,678</u>	<u>7,430,577</u>	<u>11,239,255</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension related	<u>190,189</u>	<u>0</u>	<u>190,189</u>
Total assets and deferred outflows of resources	<u>3,998,867</u>	<u>7,430,577</u>	<u>11,429,444</u>
<u>LIABILITIES</u>			
Accounts payable	26,232	40,506	66,738
Construction and retainage payable	0	19,828	19,828
Accrued interest payable	0	10,401	10,401
Accrued payroll and benefits payable	21,497	0	21,497
Prepaid property taxes	55,503	0	55,503
Bonds and notes payable due within one year	62,652	63,316	125,968
Accrued compensated absences	43,396	0	43,396
Net pension liability	405,476	0	405,476
Bonds and notes payable due after one year	<u>141,701</u>	<u>3,796,743</u>	<u>3,938,444</u>
Total liabilities	<u>756,457</u>	<u>3,930,794</u>	<u>4,687,251</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related	<u>21,262</u>	<u>0</u>	<u>21,262</u>
Total liabilities and deferred inflows of resources	<u>777,719</u>	<u>3,930,794</u>	<u>4,708,513</u>
<u>NET POSITION</u>			
Invested in capital assets, net of related debt	2,027,552	2,507,849	4,535,401
Restricted	333,613	0	333,613
Unrestricted	<u>859,983</u>	<u>991,934</u>	<u>1,851,917</u>
Total net position	<u>\$ 3,221,148</u>	<u>\$ 3,499,783</u>	<u>\$ 6,720,931</u>

See Notes to Financial Statements.

TOWN OF BERLIN, VERMONT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs							
Governmental Activities:							
General Government	\$ 823,458	\$ 73,706	\$ 109,575	\$ 0	\$ (640,177)	\$ 0	\$ (640,177)
Highway	1,055,684	0	124,226	273,433	(658,025)	0	(658,025)
Police	1,041,267	22,906	26,299	11,722	(980,340)	0	(980,340)
Appropriations	322,265	0	0	0	(322,265)	0	(322,265)
Interest on Long-Term Debt	6,064	0	0	0	(6,064)	0	(6,064)
Total Governmental Activities	3,248,738	96,612	260,100	285,155	(2,606,871)	0	(2,606,871)
Business-Type Activities:							
Water division	348,346	243,595	0	2,740	0	(102,011)	(102,011)
Water pollution	555,427	709,883	0	0	0	154,456	154,456
Total Business-Type Activities	903,773	953,478	0	2,740	0	52,445	52,445
Total	\$ 4,152,511	\$ 1,050,090	\$ 260,100	\$ 287,895	(2,606,871)	52,445	(2,554,426)
General Revenues:							
Property taxes					2,946,304	0	2,946,304
Interest and penalties on delinquent taxes/user charges					42,685	6,608	49,293
Net investment income					4,106	8,652	12,758
Gain (loss) on asset disposal					29,380	0	29,380
Total general revenues					3,022,475	15,260	3,037,735
Change in Net Position					415,604	67,705	483,309
Net Position - July 1, 2018					2,805,544	3,432,078	6,237,622
Net Position - June 30, 2019					\$ 3,221,148	\$ 3,499,783	\$ 6,720,931

See Notes to Financial Statements.

TOWN OF BERLIN, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	Major Fund General Fund	Nonmajor Funds Other Governmental Funds	Totals
ASSETS			
Cash and cash equivalents	\$ 976,690	\$ 99,538	\$ 1,076,228
Taxes, interest and penalty receivable, net of allowance	178,814	0	178,814
Accounts receivable - State	14,236	0	14,236
Accounts receivable - other	595	0	595
Prepaid expenses	96,032	0	96,032
Inventory	38,655	0	38,655
Advances to other funds	143,733	0	143,733
Due from other funds	15,478	13,002	28,480
Total assets	<u>\$ 1,464,233</u>	<u>\$ 112,540</u>	<u>\$ 1,576,773</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 26,232	\$ 0	\$ 26,232
Accrued wages & taxes	21,497	0	21,497
Property tax overpayments	55,503	0	55,503
Total liabilities	<u>103,232</u>	<u>0</u>	<u>103,232</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	147,043	0	147,043
Fund Balances			
 Nonspendable:			
Prepays	96,032	0	96,032
Inventory	38,655	0	38,655
Advances to other funds	143,733	0	143,733
Restricted	221,073	112,540	333,613
Committed	86,733	0	86,733
Assigned	24,032	0	24,032
Unassigned	603,700	0	603,700
Total fund balances	<u>1,213,958</u>	<u>112,540</u>	<u>1,326,498</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,464,233</u>	<u>\$ 112,540</u>	<u>\$ 1,576,773</u>

See Notes to Financial Statements.

- 12 -

TOWN OF BERLIN, VERMONT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 JUNE 30, 2019

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS	\$ 1,326,498
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements.	2,231,905
Unavailable revenue for property taxes is recognized on an accrual basis in the statement of net position, not for the modified cash basis.	147,043
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Net pension liability	(405,476)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.	168,927
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported as liabilities in the fund statements. Long-term liabilities at year end consist of:	
Bond and notes payable	(204,353)
Accrued compensated absences	(43,396)
	<hr/>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES	<u>\$ 3,221,148</u>

See Notes to Financial Statements.

- 13 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019

	Major Fund General Fund	Other Governmental Funds	Totals
Revenues			
Property taxes	\$ 2,909,115	\$ 0	\$ 2,909,115
Delinquent tax penalties & interest	42,685	0	42,685
Licenses, fees & permits	69,206	0	69,206
Interest income	3,899	207	4,106
Intergovernmental	545,114	11,722	556,836
Charges for services - police	11,075	0	11,075
Other	56,900	0	56,900
Total revenues	<u>3,637,994</u>	<u>11,929</u>	<u>3,649,923</u>
Expenditures			
Current:			
General government	618,994	0	618,994
Highways	897,259	0	897,259
Police	1,012,521	0	1,012,521
Appropriations	322,265	0	322,265
Total current	<u>2,851,039</u>	<u>0</u>	<u>2,851,039</u>
Debt service:			
Principal	68,193	0	68,193
Interest	6,064	0	6,064
Total debt service	<u>74,257</u>	<u>0</u>	<u>74,257</u>
Capital outlays:			
Highways	626,290	0	626,290
General government	8,290	0	8,290
Total capital outlays	<u>634,580</u>	<u>0</u>	<u>634,580</u>
Total expenditures	<u>3,559,876</u>	<u>0</u>	<u>3,559,876</u>
Excess Revenues (Expenditures)	<u>78,118</u>	<u>11,929</u>	<u>90,047</u>
Other Financing Sources (Uses)			
Transfers in (out)	61,873	(61,873)	0
Total other financing sources (uses)	<u>61,873</u>	<u>(61,873)</u>	<u>0</u>
Net Change in Fund Balances	139,991	(49,944)	90,047
Fund Balances - July 1, 2018	<u>1,073,967</u>	<u>162,484</u>	<u>1,236,451</u>
Fund Balances - June 30, 2019	<u>\$ 1,213,958</u>	<u>\$ 112,540</u>	<u>\$ 1,326,498</u>

See Notes to Financial Statements.

- 14 -

TOWN OF BERLIN, VERMONT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
 OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED JUNE 30, 2019

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	\$	90,047
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Some revenues are not collected for several months after the Town's year end; they are not considered "available" revenue in the fund statements.</p>		
Unavailable property taxes increased by \$37,189.		37,189
<p>Repayment of notes, bonds and lease principal is an expenditure in the governmental funds; but the repayment reduces long-term liabilities in the statement of net position.</p>		
		68,193
<p>Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense:</p>		
Town pension contributions	56,727	
Cost of benefits earned, net of employee contributions	<u>(115,316)</u>	(58,589)
<p>In the statement of activities, accrued compensated absences are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts actually paid). This year compensated absences accrued was more than what was paid by \$5,950.</p>		
		(5,950)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost (\$634,580) of those assets, net of insurance proceeds (\$52,150) and disposals (\$29,380), is allocated over their estimated useful lives and reported as depreciation expense (\$327,096). This is the amount by which depreciation was less than capital outlays in the current period.</p>		
		<u>284,714</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>415,604</u>

See Notes to Financial Statements.

- 15 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes			
Property taxes	\$ 2,754,323	\$ 2,717,125	\$ (37,198)
PILOT	170,000	191,990	21,990
Total taxes	<u>2,924,323</u>	<u>2,909,115</u>	<u>(15,208)</u>
State of Vermont			
Current use	40,000	54,776	14,776
Highways	112,500	112,610	110
State hospital	25,000	25,000	0
Appraisal assistance	0	12,945	12,945
Railroad levy	2,000	4,761	2,761
Police - highway fines	12,000	11,831	(169)
I-89 Bypass	0	11,616	11,616
Municipal planning mitigation	0	4,410	4,410
Clean water block	0	7,433	7,433
Mirror Lake Road culvert	0	172,173	172,173
Fisher Road paving	0	101,260	101,260
Public safety grants	0	26,299	26,299
Total State of Vermont	<u>191,500</u>	<u>545,114</u>	<u>353,614</u>
Fees, Licenses and Permits			
Animal licenses	1,600	1,133	(467)
Beverage and entertainment licenses	1,100	1,365	265
Copier fees	8,000	6,650	(1,350)
Zoning fees	10,000	22,713	12,713
Town Clerk fees	28,000	31,761	3,761
Records restoration	2,000	2,046	46
Excess weight permits	1,000	936	(64)
Peddlers' permits	300	150	(150)
Marriage licenses	100	(150)	(250)
Land posting permits	50	0	(50)
Other miscellaneous	0	2,602	2,602
Total fees, licenses and permits	<u>52,150</u>	<u>69,206</u>	<u>17,056</u>
Police			
Contract wages	0	3,920	3,920
Other miscellaneous	3,000	7,155	4,155
Total police	<u>3,000</u>	<u>11,075</u>	<u>8,075</u>
Interest and Penalties			
Investment income	1,500	3,899	2,399
Interest on delinquent taxes	15,000	19,541	4,541
Penalties on delinquent taxes	18,000	23,144	5,144
Total interest and penalties	<u>34,500</u>	<u>46,584</u>	<u>12,084</u>
Other Revenues			
Water pollution control	4,500	4,500	0
Berlin Historical Society	250	250	0
Insurance proceeds	0	52,150	52,150
Total other revenues	<u>4,750</u>	<u>56,900</u>	<u>52,150</u>
Total revenues	<u>3,210,223</u>	<u>3,637,994</u>	<u>427,771</u>

See Notes to Financial Statements.

- 16 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
General Government			
Administration			
Town Clerk	46,207	46,225	(18)
Town Treasurer	56,467	56,693	(226)
Assistant Clerk	18,405	19,323	(918)
Selectboard	3,750	3,750	0
Assistant Town Administrator	42,432	42,457	(25)
Town Administrator	65,586	65,611	(25)
Board of Civil Authority	500	0	500
Office supplies	10,000	9,678	322
Training	1,200	60	1,140
Copier	1,450	963	487
Records restoration	2,500	58	2,442
Postage	6,000	6,552	(552)
Postage meter rental	750	726	24
Telephone	5,500	2,727	2,773
Software and support	1,000	0	1,000
Clerk - advertising	500	0	500
Total administration	262,247	254,823	7,424
Listers			
Contract - assessor	20,340	33,581	(13,241)
Software and support	250	215	35
Legal	500	0	500
Tax maps	2,500	0	2,500
License	600	615	(15)
Total listers	24,190	34,411	(10,221)
Meetings and Elections			
Town meetings and elections	6,500	8,060	(1,560)
Town reports	1,500	1,323	177
Legal notices and advertising	750	1,970	(1,220)
Total meetings and elections	8,750	11,353	(2,603)
Insurance			
Workers' compensation	1,545	1,424	121
Health insurance	24,200	24,372	(172)
Social Security	19,166	16,831	2,335
Unemployment	400	224	176
Disability	780	1,247	(467)
Life insurance	687	1,132	(445)
Health insurance buyback	9,750	9,750	0

See Notes to Financial Statements.

- 17 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Insurance (continued)			
Deductible	700	169	531
Pension	13,057	13,471	(414)
General insurance	14,511	14,695	(184)
Total insurance	<u>84,796</u>	<u>83,315</u>	<u>1,481</u>
Zoning			
Training	350	331	19
Mileage	200	0	200
Telephone	650	1,652	(1,002)
Legal fees	2,000	0	2,000
Advertising	500	0	500
Total zoning	<u>3,700</u>	<u>1,983</u>	<u>1,717</u>
Development Review Board			
Secretary	4,500	1,647	2,853
Legal fees	2,000	0	2,000
Advertising	1,500	784	716
Total development review board	<u>8,000</u>	<u>2,431</u>	<u>5,569</u>
Planning			
Supplies, mileage and training	250	476	(226)
Advertising and printing	500	435	65
Other	1,000	5,430	(4,430)
Total planning	<u>1,750</u>	<u>6,341</u>	<u>(4,591)</u>
Other			
Cemeteries	10,000	7,000	3,000
Recreation	500	3,941	(3,441)
Conservation Commission	50	0	50
Green Up Day	750	105	645
Emergency management commission	1,454	0	1,454
Total other	<u>12,754</u>	<u>11,046</u>	<u>1,708</u>
Taxes and Assessments			
Animal control officer	2,500	420	2,080
Washington county assessment	38,806	38,806	0
Ambulance service	90,600	93,333	(2,733)
Central Vermont Humane Society	1,500	0	1,500
Central Vermont Solid Waste Mgmt District	2,850	2,840	10
Central Vermont Economic Development	500	500	0
Vermont League of Cities and Towns	4,363	4,363	0
Central Vermont Regional Planning Commission	3,263	3,262	1
Total taxes and assessments	<u>144,382</u>	<u>143,524</u>	<u>858</u>

See Notes to Financial Statements.

- 18 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Town Office			
Janitorial	8,500	5,250	3,250
Supplies	3,000	1,510	1,490
Training	500	1,186	(686)
Copier	1,550	1,618	(68)
Advertising	1,000	458	542
Newsletter	500	0	500
Software and support	6,000	11,665	(5,665)
Web page	600	0	600
Cloud backup	1,500	1,725	(225)
Backup storage fees	360	153	207
Maintenance	10,000	10,972	(972)
Vehicle	1,500	2,558	(1,058)
Heat and utilities	9,600	3,694	5,906
Internet	2,400	2,459	(59)
Equipment contracts	5,600	7,855	(2,255)
Total town office	<u>52,610</u>	<u>51,103</u>	<u>1,507</u>
General			
Legal	20,000	2,509	17,491
Auditing and accounting	14,000	12,500	1,500
Payroll services	2,300	2,182	118
Selectboard minutes	2,400	740	1,660
Emergency generator	2,000	0	2,000
Tax refunds and abatements	5,000	728	4,272
Miscellaneous	1,000	5	995
Total general	<u>46,700</u>	<u>18,664</u>	<u>28,036</u>
Total general government	<u>649,879</u>	<u>618,994</u>	<u>30,885</u>
Police			
Wages	306,398	313,134	(6,736)
Wages - night shift	175,882	182,316	(6,434)
Wages - part time	20,000	43,330	(23,330)
Wages - clerical	40,000	36,048	3,952
Wages - overtime	16,000	28,473	(12,473)
Wages - on call	3,351	3,645	(294)
Wages - education	750	1,050	(300)
Wages - longevity	500	500	0
Workers' compensation	67,768	54,097	13,671
Health insurance	116,010	123,490	(7,480)
Social Security	44,494	47,136	(2,642)
Unemployment	1,190	824	366
Disability insurance	2,303	2,202	101

See Notes to Financial Statements.

- 19 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Police (continued)			
Life insurance	2,025	1,902	123
Health insurance buyback	4,875	9,075	(4,200)
Employee benefits	4,075	617	3,458
Pension	32,717	33,681	(964)
Vehicle and liability insurance	23,558	21,510	2,048
Supplies	4,000	1,106	2,894
Uniforms	8,500	13,481	(4,981)
Guns and ammo	2,000	0	2,000
Copier lease	1,550	1,634	(84)
Equipment - radios	5,500	5,205	295
VIBRS	5,000	4,126	874
Media and data	4,500	2,416	2,084
Advertising	200	0	200
Training	3,000	3,165	(165)
Telephone	8,000	4,953	3,047
Legal	2,000	0	2,000
Equipment maintenance	13,000	19,447	(6,447)
Vehicle fuel	14,000	22,270	(8,270)
Lodging prisoners	1,000	900	100
Policing grants	0	22,001	(22,001)
Special investigation unit	2,300	2,300	0
Other	0	1,788	(1,788)
Berlin Community Fund	0	4,699	(4,699)
Total police	<u>936,446</u>	<u>1,012,521</u>	<u>(76,075)</u>
Highways			
Summer roads			
Wages	93,330	103,645	(10,315)
Roadside mowing	10,000	5,574	4,426
Chloride	28,000	15,428	12,572
Culverts and materials	10,000	4,895	5,105
Equipment maintenance	27,000	29,311	(2,311)
Fuel	20,000	18,395	1,605
Total summer roads	<u>188,330</u>	<u>177,248</u>	<u>11,082</u>
Winter roads			
Wages	123,090	131,004	(7,914)
Sand	65,000	67,528	(2,528)
Salt	70,000	118,606	(48,606)
Equipment maintenance	37,000	35,949	1,051
Fuel	30,000	31,428	(1,428)
Total winter roads	<u>325,090</u>	<u>384,515</u>	<u>(59,425)</u>

See Notes to Financial Statements.

- 20 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
General			
Paving	0	19,567	(19,567)
Resurfacing - gravel	130,000	137,949	(7,949)
Bridge maintenance	1,500	0	1,500
Road signs and fencing	4,000	1,921	2,079
Total general	<u>135,500</u>	<u>159,437</u>	<u>(23,937)</u>
Other			
Workers' compensation	24,353	23,885	468
Health insurance	40,330	36,324	4,006
Social Security	16,556	18,543	(1,987)
Unemployment	350	224	126
Disability insurance	900	899	1
Life insurance	823	823	0
Health insurance buyback	4,875	4,875	0
Deductible	1,400	0	1,400
Pension	11,903	13,469	(1,566)
General insurance	8,969	8,972	(3)
Storm water permit	3,600	3,298	302
Erosion control	5,000	7,244	(2,244)
Supplies	6,000	7,560	(1,560)
Advertising	500	0	500
Training	500	60	440
Telephone	2,550	2,187	363
Garage	16,000	24,996	(8,996)
Garage - energy improv	5,000	124	4,876
Trash removal	1,300	0	1,300
Street lights	10,500	9,314	1,186
Traffic lights	3,000	2,985	15
Miscellaneous	500	1,442	(942)
Uniforms	7,500	8,835	(1,335)
Total other	<u>172,409</u>	<u>176,059</u>	<u>(3,650)</u>
Total highways	<u>821,329</u>	<u>897,259</u>	<u>(75,930)</u>
Appropriations			
Battered Women Services	975	975	0
Berlin Volunteer Fire Department	254,818	254,818	0
Barre Area Senior Center	1,000	1,000	0
Central Vermont Adult Basic Education	1,200	1,200	0
Capstone Community Action	700	700	0
Central Vermont Council on Aging	3,000	3,000	0
Community Harvest	400	400	0
Central Vermont Home Health and Hospice	5,700	5,700	0

See Notes to Financial Statements.

- 21 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - COMPARED TO BUDGET
GENERAL FUND
YEAR ENDED JUNE 30, 2019

EXHIBIT G

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Appropriations (continued)			
Family Center of Washington County	800	800	0
Good Samaritan Haven	800	800	0
Green Mountain Transit Agency	10,920	10,920	0
Green Up Vermont	150	150	0
Home Share	300	300	0
Kellogg-Hubbard Library	30,402	30,402	0
Good Beginnings of Central Vermont	300	300	0
Montpelier Senior Center	8,000	8,000	0
People's Health & Wellness Clinic	500	500	0
Sexual Assault Crisis Team	300	300	0
Vermont Assoc. for the Blind & Visually Impaired	500	500	0
Vermont Center for Independent Living	1,000	1,000	0
Washington County Youth Service Bureau	500	500	0
Total appropriations	322,265	322,265	0
Debt service			
Principal	68,130	68,193	(63)
Interest	6,890	6,064	826
Total debt service	75,020	74,257	763
Capital outlays			
Highway	449,196	626,290	(177,094)
General government	0	8,290	(8,290)
Total capital outlays	449,196	634,580	(185,384)
Total expenditures	3,254,135	3,559,876	(305,741)
Excess Revenues (Expenditures)	(43,912)	78,118	122,030
Other Financing Sources (Uses)			
Transfers in	0	61,873	61,873
Total other financing sources (uses)	0	61,873	61,873
Net Change in Fund Balance	\$ (43,912)	139,991	\$ 183,903
Fund Balance - July 1, 2018		1,073,967	
Fund Balance - June 30, 2019		\$ 1,213,958	

See Notes to Financial Statements.

- 22 -

TOWN OF BERLIN, VERMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

EXHIBIT H

	<u>Water Pollution Fund</u>	<u>Water Division Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 546,584	\$ 18,113	\$ 564,697
Investments - CDs	395,727	0	395,727
Accounts receivable, net of allowance	17,389	4,104	21,493
Unbilled user fees	168,037	60,800	228,837
Prepays	4,300	0	4,300
Total current assets	<u>1,132,037</u>	<u>83,017</u>	<u>1,215,054</u>
Non-Current Assets			
Land	0	106,000	106,000
Construction in progress	104,142	66,546	170,688
Plant and equipment, net of depreciation	566,836	5,544,212	6,111,048
Total non-current assets	<u>670,978</u>	<u>5,716,758</u>	<u>6,387,736</u>
Total assets	<u>1,803,015</u>	<u>5,799,775</u>	<u>7,602,790</u>
LIABILITIES			
Current Liabilities			
Accounts payable	39,702	804	40,506
Construction and retainage payable	0	19,828	19,828
Accrued interest payable	0	10,401	10,401
Due to other funds	72	28,408	28,480
Bond and note payable due within one year	0	63,316	63,316
Total current liabilities	<u>39,774</u>	<u>122,757</u>	<u>162,531</u>
Noncurrent Liabilities			
Advances from other funds	0	143,733	143,733
Bond and note payable due after one year	39,520	3,757,223	3,796,743
Total noncurrent liabilities	<u>39,520</u>	<u>3,900,956</u>	<u>3,940,476</u>
Total liabilities	<u>79,294</u>	<u>4,023,713</u>	<u>4,103,007</u>
NET POSITION			
Invested in capital assets, net of related debt	631,458	1,876,391	2,507,849
Unrestricted	1,092,263	(100,329)	991,934
Total net position	<u>\$ 1,723,721</u>	<u>\$ 1,776,062</u>	<u>\$ 3,499,783</u>

See Notes to Financial Statements.

- 23 -

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGE IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2019

EXHIBIT I

	Water Pollution Fund	Water Division Fund	Total
OPERATING REVENUES			
User charges and fees	\$ 709,883	\$ 243,595	\$ 953,478
Interest and penalties	4,849	1,759	6,608
Total operating revenues	<u>714,732</u>	<u>245,354</u>	<u>960,086</u>
OPERATING EXPENSES			
Wages and related	13,357	9,425	22,782
Professional services	250	1,080	1,330
Maintenance, operations and services	507,559	84,934	592,493
Administrative expenses	6,106	2,139	8,245
Depreciation	28,155	149,804	177,959
Total operating expenses	<u>555,427</u>	<u>247,382</u>	<u>802,809</u>
OPERATING INCOME (LOSS)	<u>159,305</u>	<u>(2,028)</u>	<u>157,277</u>
NONOPERATING REVENUES (EXPENSES)			
Grant income	0	2,740	2,740
Interest expense	0	(100,964)	(100,964)
Interest income	8,652	0	8,652
Net nonoperating revenues (expenses)	<u>8,652</u>	<u>(98,224)</u>	<u>(89,572)</u>
CHANGE IN NET POSITION	167,957	(100,252)	67,705
NET POSITION - JULY 1, 2018	<u>1,555,764</u>	<u>1,876,314</u>	<u>3,432,078</u>
NET POSITION - JUNE 30, 2019	<u>\$ 1,723,721</u>	<u>\$ 1,776,062</u>	<u>\$ 3,499,783</u>

See Notes to Financial Statements.

- 24 -

TOWN OF BERLIN, VERMONT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2019

EXHIBIT J

	Water Pollution Fund	Water Division Fund
CASH FLOWS FROM (TO) OPERATING ACTIVITIES		
Cash received from customers	\$ 674,766	\$ 236,937
Cash payments to suppliers for goods and services	(542,113)	(99,226)
Net cash from operating activities	132,653	137,711
CASH FLOWS FROM (TO) NONCAPITAL FINANCING ACTIVITIES		
Cash payments from (to) other funds	(127,547)	325
CASH FLOWS FROM (TO) CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from long-term debt and grants	39,520	19,819
Principal paid on capital debt	0	(61,677)
Additions of capital assets, net of change in related payables	(93,114)	(52,198)
Interest paid on capital debt	0	(101,177)
Net cash to capital and related financing activities	(53,594)	(195,233)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	1,138	0
Net cash from investing activities	1,138	0
NET DECREASE IN CASH AND CASH EQUIVALENTS	(47,350)	(57,197)
CASH, CASH EQUIVALENTS - JULY 1, 2018	593,934	75,310
CASH, CASH EQUIVALENTS - JUNE 30, 2019	\$ 546,584	\$ 18,113
RECONCILIATION OF INCOME (LOSS) FROM OPERATIONS TO NET CASH FROM (TO) OPERATING ACTIVITIES		
Income (loss) from operations	\$ 159,305	\$ (2,028)
Adjustments to reconcile income (loss) from operations to net cash flow from operating activities		
Depreciation	28,155	149,804
(Increase) decrease in accounts receivable	(39,948)	(8,417)
(Increase) decrease in prepaids	(4,300)	0
Increase (decrease) in accounts payable	(10,559)	(1,648)
Net cash from (to) operating activities	\$ 132,653	\$ 137,711

See Notes to Financial Statements.

- 25 -

TOWN OF BERLIN, VERMONT
STATEMENT OF NET POSITION - FIDUCIARY FUND
JUNE 30, 2019

	<u>Cemetery Funds</u>
ASSETS	
Cash and cash equivalents	\$ 14,008
LIABILITIES	<u>0</u>
NET POSITION	
Restricted	<u><u>\$ 14,008</u></u>

See Notes to Financial Statements.

- 26 -

TOWN OF BERLIN, VERMONT
 STATEMENT OF CHANGE IN NET POSITION
 FIDUCIARY FUND
 YEAR ENDED JUNE 30, 2019

	<u>Cemetery Funds</u>
ADDITIONS	
Interest	\$ 26
DEDUCTIONS	<u>0</u>
CHANGE IN NET POSITION	26
NET POSITION - July 1, 2018	<u>13,982</u>
NET POSITION - June 30, 2019	<u><u>\$ 14,008</u></u>

See Notes to Financial Statements.

- 27 -

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is primarily responsible for establishing GAAP for state and local governments through its pronouncements (including Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

Reporting Entity

The Town's basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity are set forth in GASB 14 as amended by GASB 39, and Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards.

Based on the criteria, the Town has no component units.

Basic Financial Statements – Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (focusing on the Town's major funds). The government-wide financial statements categorize primary activities as either governmental or business type.

The government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities for which both restricted and unrestricted resources are available.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's governmental functions and business-type activities. The functions are also supported by general government revenue (property taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenue, including operating and capital grants and contributions. Program revenue must be directly associated with the governmental function (public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary grants while capital grants and contribution column reflects capital specific grants and contributions.

The net costs (by governmental function or business-type activity) are normally covered by general revenues (property taxes, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

- 28 -

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures/expenses. The various funds are reported by major fund within the financial statements.

The Town's major funds consist of the General Fund, the Water Pollution Fund and the Water Division Fund. The non-major funds of the Town consist of the Recreation and Parks Fund, Conservation Fund, Asset Forfeiture, Montpelier Filtration Fund, Bike Path Fund, Bridge Fund and the Road Project Fund. The General Fund is the main operating fund of the Town. The Water Pollution Fund accounts for the activity of the water pollution system. The Water Division Fund accounts for the activities of the Town's water supply system.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, and cash flows. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Water Pollution Fund and the Water Division Fund are major Enterprise Funds.

Fiduciary Funds

Fiduciary funds 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 Fund, which is a trust fund.

Measurement Focus

The accounting and financial reporting applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets and liabilities associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Fund equity is segregated into invested in capital assets, net of related debt; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net position.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when transactions occur and expenses are recognized when incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end for property taxes and six months for other revenue (grants and loans). Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, compensated absences, claims and judgments, and certain prepaids, which are recognized when due/paid.

Government-wide and Proprietary Fund Net Position

Net position represents the difference between assets and liabilities in the statement of net position. Net position is divided into three components:

Invested in capital assets, net of related debt – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted net position – consist of assets that are restricted by the Town's creditors, enabling legislation, by grantors, and by other contributors.

Unrestricted net position – all other net position is reported in this category.

Unavailable Revenue

Unavailable revenue consists of the following:

General Fund – Delinquent taxes not collected within sixty (60) days after year end and other receivables not collected within six months after year end.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions

GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures.

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

Deferred Outflows of Resources

The Town reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position. The deferred outflows of resources reported in this year's financial statements are for 1) the difference between expected and actual experience 2) changes in assumptions 3) contributions made subsequent to the measurement date 4) differences between projected and actual investment earnings and 5) changes in proportion and differences between employer contributions and proportionate share of contributions. No deferred outflows of resources affect the governmental funds financial statements in the current year.

Deferred Inflows of Resources

The Town's statements of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period(s).

Deferred inflows of resources are reported in the Town's statement of net position for differences between expected and actual experience and the changes in proportion and differences between employer contributions and proportionate share of contributions. The deferred inflow of resources is attributed to pension expense over a total of 5 years, including the current year.

In its governmental funds, the only deferred inflow of resources is for revenues that are not considered available. The Town has one item which occurs because governmental fund revenues are not recognized until available (collected not later than sixty days after the end of the Town's fiscal year for property taxes, and six months for all other revenues) under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, unavailable property tax revenue is reported in the governmental funds balance sheet. The Town did not have deferred inflows of resources to report in its government-wide or proprietary fund financial statements for the current year.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Equity

GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions" provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable fund balances - Indicates the portion of fund equity that cannot be spent due to their form (e.g. inventories, prepaids and long-term receivables) or funds that legally or contractually must be maintained intact.

Restricted fund balances - Indicates the portion of fund equity that is mandated for a specific purpose by external parties, constitutional provisions, or enabling legislation (e.g. federal and state grants, bondholders, trust and trustee accounts).

Committed fund balances - Indicates the portion of fund equity that is set aside for a specific purpose 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 balances - Indicates the portion of fund equity that is set aside with the intent to be used for a specific purpose by the Selectboard. Assigned funds cannot cause a deficit in unassigned fund balance.

Unassigned fund balances - Indicates the portion of fund equity that has not been classified in the previous four categories. All funds in this category are considered spendable resources. This category provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:

1. Committed
2. Assigned
3. Unassigned

Cash and Cash Equivalents

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, cash with fiscal agent, and short-term investments with original maturities of three months or less from the date of acquisition.

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.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Net interest costs are capitalized on projects during the construction period.

Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	30 years
Infrastructure	15 - 30 years
Machinery and equipment	5 - 10 years
Vehicles	4 - 10 years

GASB No. 34 requires the Town to report and depreciate new general infrastructure assets prospectively starting July 1, 2003. General infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc.

Accrued Compensated Absences

Government-Wide Financial Statements – All vested or accumulated vacation leave is reported as a liability and an expense on the government-wide financial statements. Sick days are not accrued since they are not paid when the employee terminates employment.

Fund Financial Statements - Vested or accumulated vacation leave that has matured is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported as a liability in the fund financial statements and no expenditure is reported for these amounts. Unused sick days may be accumulated to use in the following year, but sick days are not accrued since they are not paid when the employee terminates employment.

Budgetary Accounting

The Town employs a formal budgetary process as a management control device during the year for the General Fund. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual, presents comparisons of the budget with actual data. The budget numbers shown are on the same basis as the financial statements.

The Town is not legally required to adopt a budget for funds other than the General Fund. Therefore, a budgetary comparison is not presented for those funds.

Interfund Activities

Transactions between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e.,

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

the current portion) or “advances to/from other funds” (i.e., the non-current portion). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

Advances between funds, as reported in the fund financial statements, are offset by a fund reserve account (nonspendable fund balance) in the applicable funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Prepaid Expenses

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses.

Use of Estimates

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

NOTE 2 - DEPOSITS

The Treasurer is authorized to invest excess deposits and investments according to policies set by the Selectboard.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. As of June 30, 2019, \$1,834,580 of the government’s bank balance of \$2,312,466 was exposed to custodial credit risk. A summary of the Town’s custodial credit risk is as follows:

	Bank Balance
Insured by FDIC	\$ 477,886
Uninsured, collateralized by securities held by the pledging financial institution	1,834,580
Total	\$ 2,312,466

Of the Town’s \$2,312,466 bank balance, \$395,727 were CDs recorded as investments. Interest rates on the CDs range from 2.0% to 2.5% and mature between June 2020 and February 2022.

NOTE 3 - PROPERTY TAXES

Property taxes in the Town of Berlin support the School District as well as Town operations. 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. Taxes are payable in four installments, in August, November, February and May. All late payments are subject to an 8% penalty, and interest.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 4 – INTERFUND LOAN

During fiscal year 2015, the General Fund loaned the Water Division \$143,733 at 0% interest. The note is a demand note that is due in its entirety on June 30, 2021.

NOTE 5 - INTERFUND ACTIVITY

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them in accordance with budgetary authorizations. In 2019, the following funds were transferred to the General Fund:

Recreation and Parks Fund	\$ 12,913
Bridge Fund	19,398
Road Project Fund	29,562
	<u>\$ 61,873</u>

The composition of due from/(to) other funds at June 30, 2019 are as follows:

	Due from other funds	Due to other funds
Governmental funds:		
General Fund	\$ 15,478	\$ 0
Asset Forfeiture Fund	11,722	0
Montpelier Filtration Fund	1,280	0
Proprietary funds:		
Water Pollution	0	72
Water Division	0	28,408
	<u>\$ 28,480</u>	<u>\$ 28,480</u>

NOTE 6 - RECEIVABLES

Receivable balances as of June 30, 2019 were as follows:

	Governmental Activities	Business-Type Activities	Total Receivables
Delinquent taxes, penalty & interest receivable, net of \$31,419 allowance	\$ 178,814	\$ 0	\$ 178,814
Unbilled user fees	0	228,837	228,837
Accts receivable - State	14,236	0	14,236
Accts receivable - other, net of \$6,500 allowance	595	21,493	22,088
	<u>\$ 193,645</u>	<u>\$ 250,330</u>	<u>\$ 443,975</u>

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 7 - CAPITAL ASSETS

The following is a summary of the changes in capital assets for the year:

	Balance June 30, 2018	Additions	Disposals/ Reclassification	(Depreciation)	Balance June 30, 2019
<i>Governmental activities</i>					
Capital assets not depreciated					
Land	\$ 52,400	\$ 0	\$ 0	\$ 0	\$ 52,400
CIP - culverts	5,830	2,425	(3,140)	0	5,115
CIP - storm water planning	0	8,290	0	0	8,290
CIP - Berlin Bike Path	32,458	0	0	0	32,458
Total capital assets not deprec.	<u>90,688</u>	<u>10,715</u>	<u>(3,140)</u>	<u>0</u>	<u>98,263</u>
Capital assets being depreciated					
Land improvements	33,000	0	0	0	33,000
Buildings and improvements	287,845	16,973	0	0	304,818
Infrastructure	1,924,625	462,372	3,140	0	2,390,137
Machinery and equipment	199,219	0	0	0	199,219
Vehicles	1,699,249	144,520	(88,800)	0	1,754,969
Total capital assets being deprec.	<u>4,143,938</u>	<u>623,865</u>	<u>(85,660)</u>	<u>0</u>	<u>4,682,143</u>
Less accumulated depreciation for:					
Land improvements	(4,033)	0	0	(2,200)	(6,233)
Buildings and improvements	(127,138)	0	0	(10,373)	(137,511)
Infrastructure	(816,075)	0	0	(131,040)	(947,115)
Machinery and equipment	(160,844)	0	0	(7,554)	(168,398)
Vehicles	(1,179,345)	0	66,030	(175,929)	(1,289,244)
Total accum. depreciation	<u>(2,287,435)</u>	<u>0</u>	<u>66,030</u>	<u>(327,096)</u>	<u>(2,548,501)</u>
Total capital assets, net of deprec.	<u>1,856,503</u>	<u>623,865</u>	<u>(19,630)</u>	<u>(327,096)</u>	<u>2,133,642</u>
Total gov't activities assets, net	<u>\$ 1,947,191</u>	<u>\$ 634,580</u>	<u>\$ (22,770)</u>	<u>\$ (327,096)</u>	<u>\$ 2,231,905</u>
<i>Business-type activities</i>					
Capital assets not depreciated					
Land	\$ 106,000	\$ 0	\$ 0	\$ 0	\$ 106,000
CIP - water pollution	25,110	79,032	0	0	104,142
CIP - water division	10,280	56,266	0	0	66,546
Total capital assets not deprec.	<u>141,390</u>	<u>135,298</u>	<u>0</u>	<u>0</u>	<u>276,688</u>
Capital assets being depreciated					
Capital improvements	749,574	0	0	0	749,574
Water supply system	5,953,789	0	0	0	5,953,789
Main pump upgrades	88,701	0	0	0	88,701
Equipment	71,549	0	0	0	71,549
Total capital assets being deprec.	<u>6,863,613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,863,613</u>
Less accumulated depreciation for:					
Capital improvements	(226,375)	0	0	(25,198)	(251,573)
Water supply system	(259,773)	0	0	(149,804)	(409,577)
Main pump upgrades	(16,909)	0	0	(2,957)	(19,866)
Equipment	(71,549)	0	0	0	(71,549)
Total accum. depreciation	<u>(574,606)</u>	<u>0</u>	<u>0</u>	<u>(177,959)</u>	<u>(752,565)</u>
Total capital assets, net of deprec.	<u>6,289,007</u>	<u>0</u>	<u>0</u>	<u>(177,959)</u>	<u>6,111,048</u>
Total business type activities assets, net	<u>\$ 6,430,397</u>	<u>\$ 135,298</u>	<u>\$ 0</u>	<u>\$ (177,959)</u>	<u>\$ 6,387,736</u>

Depreciation for the governmental activities was charged to general government for \$145,511, highway for \$154,957 and police for \$26,628. Depreciation for the proprietary funds consisted of \$28,155 for the Water Pollution Fund and \$149,804 for the Water Division Fund.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 8 – UNAVAILABLE REVENUE

Unavailable revenue in the General Fund consists of \$147,043 of property taxes not received within sixty days after year end.

NOTE 9 - LONG-TERM LIABILITIES

Long-term liabilities at June 30, 2019 consisted of the following:

<u>Governmental Activities</u>		<u>Due within one year</u>
Bond payable to Vermont Bond Bank with yearly principal reduction of \$10,000 until 11/15/24, then \$5,000 due 11/15/25, variable interest due semiannually.	\$ 65,000	\$ 10,000
Note payable to Community National Bank for highway truck. Principal and interest payments of \$20,618 due annually through January 2022. Interest at 1.375%.	60,190	19,790
Note payable to Community Bank, N.A. for highway truck. Principal payments of \$15,433 plus interest due annually through August 2022. Interest at 1.95%.	61,734	15,433
Note payable to Northfield Savings Bank for dump truck and chipper. Principal and interest payments of \$5,971 due quarterly through March 2020. Interest at 1.99%.	<u>17,429</u>	<u>17,429</u>
Subtotal	<u>204,353</u>	<u>\$ 62,652</u>
Accrued compensated absences	43,396	
Total	<u>247,749</u>	
Amount due within one year	<u>(62,652)</u>	
Amount due after one year	<u>\$ 185,097</u>	
 <u>Proprietary Funds</u>		
<u>Water Division Fund</u>		
Note payable with USDA, semiannual principal and interest payments of \$81,405 through November 2055, interest at 2.625%.	\$ 3,805,985	\$ 63,316
Note payable with Vermont Municipal Bond Bank for State Revolving Loan of \$90,000. Annual principal payments of \$18,000 due starting March 2023 through 2027. Drawn as of 6/30/19 was \$14,554.	<u>14,554</u>	<u>0</u>
Total water division	3,820,539	63,316
 <u>Water Pollution Fund</u>		
Note payable with Vermont Municipal Bond Bank for State Revolving Loan of \$42,415. Annual principal payments of \$4,242 due starting July 2023 through 2027. One half of the loan is expected to be forgiven. Drawn as of 6/30/19 was \$39,520.	<u>39,520</u>	<u>0</u>
	3,860,059	<u>\$ 63,316</u>
Amount due within one year	<u>(63,316)</u>	
Amount due after one year	<u>\$ 3,796,743</u>	

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Long-term debt will mature approximately as follows:

	Governmental			Proprietary		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 62,652	\$ 4,893	\$ 67,545	\$ 63,316	\$ 99,494	\$ 162,810
2021	45,495	3,026	48,521	64,989	97,811	162,800
2022	45,772	2,333	48,105	66,706	96,103	162,809
2023	25,434	1,321	26,755	83,023	94,341	177,364
2024	10,000	124	10,124	95,727	92,832	188,559
2025-2029	15,000	3	15,003	394,315	433,715	828,030
2030-2034	0	0	0	433,206	380,844	814,050
2035-2039	0	0	0	493,542	320,508	814,050
2040-2044	0	0	0	562,283	251,767	814,050
2045-2049	0	0	0	640,598	173,452	814,050
2050-2054	0	0	0	729,821	84,229	814,050
2055-2059	0	0	0	232,533	6,056	238,589
Total	\$ 204,353	\$ 11,700	\$ 216,053	\$ 3,860,059	\$2,131,152	\$ 5,991,211

The following is a summary of changes of long-term liabilities for the year ended June 30, 2019:

	Governmental	Proprietary	Total
Balance at June 30, 2018	\$ 309,992	\$ 3,867,662	\$ 4,177,654
Proceeds	0	54,074	54,074
Accrued vacation earned	46,645	0	46,645
Accrued vacation used	(40,695)	0	(40,695)
Principal payments	(68,193)	(61,677)	(129,870)
Balance at June 30, 2019	<u>\$ 247,749</u>	<u>\$ 3,860,059</u>	<u>\$ 4,107,808</u>

Interest of \$107,241 was paid on long-term debt in fiscal year 2019.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 10 – RESTRICTED/COMMITTED/ASSIGNED FUND BALANCES AND NET POSITION

Net position and fund balances are committed/restricted/assigned as follows:

	Restricted Net Position & Fund Balance	Committed Fund Balance	Assigned Fund Balance
General Fund:			
Police Community Fund	\$ 0	\$ 12,871	\$ 0
Fire warden	0	220	0
Building maintenance	0	7,026	0
Cemeteries	0	2,758	0
Bridges and culverts	0	54,198	0
Economic Dev. Board	0	1,515	0
Highway equipment	0	0	10,848
Bond build renovation	0	5,980	0
Water supply	0	2,165	0
Capital budget	0	0	6,233
Highway materials	0	0	6,951
Reappraisal	185,046	0	0
Listers education	821	0	0
I-89 closure	11,616	0	0
Recreation	8,971	0	0
Records restoration	14,619	0	0
Total General Fund	<u>221,073</u>	<u>86,733</u>	<u>24,032</u>
Other Nonmajor Funds:			
Conservation	47,061	0	0
Asset Forfeiture	11,722	0	0
Montpelier Filtration	1,280	0	0
Bike path	52,477	0	0
Total Other Nonmajor Funds	<u>112,540</u>	<u>0</u>	<u>0</u>
Totals	<u>\$ 333,613</u>	<u>\$ 86,733</u>	<u>\$ 24,032</u>

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 11 - PENSION PLAN

DEFINED CONTRIBUTION PLAN

The State of Vermont authorized VMERS to establish a new defined contribution (DC) plan available to members on July 1, 2000. The DC plan is a tax-sheltered money purchase plan under IRC 401(a). The plan includes a 5.0% employee contribution and a 5.125% employer contribution. 100% vesting occurs after one year of municipal service.

Of the Town's total payroll of \$1,134,277, \$75,997 was covered under the VMERS defined contribution plan. The total contributions to this plan by the employer were \$3,895 and by the employees were \$3,800.

VMERS

Plan description. The Town contributes to the Vermont Municipal Employees' Retirement System (VMERS) which is a cost sharing multiple employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2018, the retirement system consisted of 402 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees, consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives – one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

Summary of System Provisions

Membership is open to all full time employees of participating municipalities. The municipality elects coverage under Groups A, B, C, or D. The Town only has Group B members.

Creditable service is service as a member plus purchased service.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 11 - PENSION PLANS (Continued)

Benefits provided and contributions

Avg Final Compensation (AFC)	Group A	Group B	Group C	Group D
	Average annual compensation during highest 5 consecutive years	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 3 consecutive years	Average annual compensation during highest 2 consecutive years
Service Retirement Allowance				
Eligibility	Earlier of age 65 with 5 years of service or age 55 with 35 years of service	Earlier of age 62 with 5 years of service or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Amount	1.4% of AFC times service	1.7% of AFC times service as Group B member plus percentage earned as a Group A member times AFC	2.5% of AFC times service as Group C member plus percentage earned as a Group A or B member times AFC	2.5% of AFC times service as Group D member plus percentage earned as a Group A, B, or C member times AFC
Maximum Benefit	60% of AFC, including portion of allowance provided by member contributions		50% of AFC, including portion of allowance provided by member contributions	
Early Retirement Allowance				
Eligibility	Age 55 with 5 years of service		n/a	Age 50 with 20 years of service
Amount	Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age		n/a	Normal allowance based on service and AFC at early retirement, without reduction
Vested Retirement Allowance				
Eligibility	5 years of service	5 years of service	5 years of service	5 years of service
Amount	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the CPI, subject to the limits on "Post-Retirement Adjustments" described below.			
Disability Retirement Allowance				
Eligibility	5 years of service and disability as determined by Retirement Board			
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.			
Death Benefit				
Eligibility	After 5 years of service	After 5 years of service	After 5 years of service	After 5 years of service
Amount	Reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of the date of death.			70% of the unredacted accrued benefit plus children's benefit
Optional Benefit and Death after Retirement				
	Lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contributions guarantee.			Lifetime allowance or 70% contingent annuitant option with no reduction
Refund of Contribution				
	Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.			
Post-Retirement Adjustments				
	Allowance in payment for at least one year, increased on each January 1 by one-half of the percentage increase in CPI but not more than the following percentage:			
	2%	3%	3%	3%
Member Contributions	2.5% for fiscal year ended 6/30/18. 2.625% eff. 7/1/18	4.875% for fiscal year ended 6/30/18. 5.0% eff. 7/1/18	10% for fiscal year ended 6/30/18. 10.125% eff. 7/1/18	11.35% for fiscal year ended 6/30/18. 11.475% eff. 7/1/18
Employer Contributions	4.0% for fiscal year ended 6/30/18. 4.125% eff. 7/1/18	5.5% for fiscal year ended 6/30/18. 5.625% eff. 7/1/18	7.25% for fiscal year ended 6/30/18. 7.375% eff. 7/1/18	9.85% for fiscal year ended 6/30/18. 9.975% eff. 7/1/18
Retirement Stipend	\$25 per month payable at the option of the Board of Retirees			

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 11 - PENSION PLANS (Continued)

For the year ended June 30, 2019, the Town's contributions to the Plan were \$56,727.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2019, the Town reported a liability of \$405,476 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2018, the Town's proportion was 0.28820%, which was a decrease of 0.02407% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized pension expense of \$115,316. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 35,220	\$ 6,484
Changes in proportion and differences between Town contributions and proportionate share of contributions	6,348	14,778
Changes in assumptions	44,901	0
Difference between projected and actual investment earnings	46,993	0
Member contributions subsequent to the measurement date	56,727	0
Total	\$ 190,189	\$ 21,262

Of the \$190,189 of deferred outflows of resources, \$56,727 was from the Town's contributions subsequent to the measurement date which will be recognized as pension expense in the year ending June 30, 2020. Other amounts (\$112,200) reported as deferred outflows of resources net of deferred inflows of resources will be recognized in pension expense as follows:

Year ending June 30,	
2019	\$ 76,856
2020	25,021
2021	4,268
2022	6,055

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 11 - PENSION PLANS (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Interest rate of return – 7.5%, net of pension plan investment expenses, including inflation.

Salary increase - 5% per year

Mortality:

Death in Active Service:

Groups A, B, C – 98% of RP-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement.

Group D – RP-2006 Blue Collar Annuitant Table with generational improvement.

Healthy Post-retirement:

Groups A, B, C – 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement

Group D – 100% of RP-2014 Healthy Annuitant Table with generational improvement.

Disabled Post-retirement:

All groups - RP-2006 Disabled Mortality Table with generational improvement.

Spouse's age – females three years younger than males.

Cost of Living Adjustments – Assumed to occur on January 1 following one year of retirement at the rate of 1.15% per annum for Group A members and 1.3% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B, and D who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2019 COLA is assumed to be 1.3% for all age groups.

Actuarial Cost Method – Entry Age Actuarial Cost Method. Entry Age is the age at date of employment or, if date is unknown, current age minus years of service. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are allocated by salary, with Normal Cost determined using the plan of benefits applicable to each participant.

Actuarial Value of Assets – A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

Inflation – 2.5%

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 11 - PENSION PLANS (Continued)

Long-term expected rate of return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018, is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	18.00%	6.10%
Non-US Equity	16.00%	7.45%
Global Equity	9.00%	6.74%
Real Estate	8.00%	5.11%
Private Markets	15.00%	7.60%
Hedge Funds	8.00%	3.86%
Fixed Income	26.00%	2.25%

Discount Rate – The discount rate used to measure the total pension liability was 7.5%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the net pension liability calculated using the discount rate of 7.5%, as well as what the proportionate share would be if it were calculated using a discount rate that is 1 percent lower (6.5%) or 1 percent higher (8.5%) than the current rate:

1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
\$ 686,785	\$ 405,476	\$ 176,694

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance and Management website.

NOTE 12 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The Town maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three (3) fiscal years.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019
(Continued)

NOTE 13 - COMMITMENTS

In September 2016, the Town entered into a three year contract for ambulance service with the Town of Barre. The contract fees are based on a per capita fee with ranges from \$29.52 for fiscal year 2017 up to \$33.79 per capita for fiscal year 2019. The contract was extended for two additional years at the per capita rates of \$36.15 and \$38.68. The amount paid in fiscal year 2019 under this contract was \$85,353. In February 2019, the Town entered into an option agreement to purchase 2 parcels of land for future well sites at a price of \$50,000.

NOTE 14 - CONTINGENCY

The Town participates in state grant programs that are subject to audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2019 have not yet been reviewed by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenses which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

NOTE 15 – BUDGETED DEFICIT

The Town elected to budget expenditures in excess of revenues by \$43,912 in the General Fund in order to reduce the prior year fund balance. This is reflected as a budgeted deficiency in revenues over expenditures on Exhibit G.

NOTE 16 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2019, expenditures exceeded appropriations in the General Fund by \$305,741. The excess expenditures were funded by additional revenues.

NOTE 17 – TAX ABATEMENTS

The State of Vermont operates a Current Use Program and enters into tax abatement agreements directly with landowners. Enrolled landowners are required to manage their land in accordance with an approved plan, and the land is subject to a lien to recover taxes abated if the land is ever developed. In exchange, the landowners receive a reduction in assessed value on their property tax bills, which results in a reduction of property tax revenue to the Town. For fiscal year 2019, the amount of Town property taxes forgone as a result of the Current Use Program was approximately \$54,300. In accordance with 32 V.S.A. § 3760, the State of Vermont limits the total loss of revenue to zero by providing the Town with a Hold Harmless payment in the following year that is equivalent to the taxes previously foregone.

NOTE 18 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 3, 2020, the date which the financial statements were available for issue. In December 2019, the Town obtained a highway equipment loan from Community National Bank for \$150,000 at 2.05% for five years. Annual payments of \$31,870 begin December 2020 and continue through December 2024.

SCHEDULE 1

TOWN OF BERLIN, VERMONT
 COMBINING AND INDIVIDUAL FUND BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 JUNE 30, 2019

	Special Revenue Funds				Capital Project Funds				Total
	Recreation and Parks Fund	Conservation Fund	Asset Forfeiture	Montpelier Filtration Fund	Bike Path Fund	Bridge Fund	Road Project Fund		
ASSETS									
Cash and cash equivalents	\$ 0	\$ 47,061	\$ 0	\$ 0	\$ 52,477	\$ 0	\$ 0	\$ 99,538	
Due from other funds	0	0	11,722	1,280	0	0	0	13,002	
Total assets	\$ 0	\$ 47,061	\$ 11,722	\$ 1,280	\$ 52,477	\$ 0	\$ 0	\$ 112,540	
LIABILITIES AND FUND BALANCES									
LIABILITIES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCES									
Restricted	0	47,061	11,722	1,280	52,477	0	0	112,540	
Total fund balances	0	47,061	11,722	1,280	52,477	0	0	112,540	
Total liabilities and fund balances	\$ 0	\$ 47,061	\$ 11,722	\$ 1,280	\$ 52,477	\$ 0	\$ 0	\$ 112,540	

SCHEDULE 2

TOWN OF BERLIN, VERMONT
 COMBINING AND INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED JUNE 30, 2019

	Special Revenue Funds				Capital Project Funds				Total
	Recreation and Parks Fund	Conservation Fund	Asset Forfeiture	Montpelier Filtration Fund	Bike Path Fund	Bridge Fund	Road Project Fund		
REVENUES									
Interest Intergovernmental	\$ 23	\$ 87	\$ 0	\$ 0	\$ 97	\$ 0	\$ 0	\$ 0	\$ 207
Total revenues	23	87	11,722	0	97	0	0	0	11,929
EXPENDITURES									
EXCESS REVENUES (EXPENDITURES)	23	87	11,722	0	97	0	0	0	11,929
OTHER FINANCING SOURCES (USES)									
Transfers out	(12,913)	0	0	0	0	(19,398)	(29,562)		(61,873)
NET CHANGES IN FUND BALANCES	(12,890)	87	11,722	0	97	(19,398)	(29,562)		(49,944)
FUND BALANCES - July 1, 2018	12,890	46,974	0	1,280	52,380	19,398	29,562		162,484
FUND BALANCES - June 30, 2019	\$ 0	\$ 47,061	\$ 11,722	\$ 1,280	\$ 52,477	\$ 0	\$ 0	\$ 0	\$ 112,540

TOWN OF BERLIN, VERMONT
 SCHEDULES OF TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
 AND TOWN CONTRIBUTIONS
 YEAR ENDED JUNE 30, 2019

SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY
 VERMONT EMPLOYEES MUNICIPAL RETIREMENT PLAN
 AS OF MEASUREMENT DATE JUNE 30,

	2018	2017	2016	2015	2014
Town's proportion of the net pension liability (asset)	0.28820%	0.31227%	0.30481%	0.29990%	0.26030%
Town's proportionate share of the net pension liability (asset)	\$ 405,476	\$ 378,335	\$ 392,273	\$ 231,207	\$ 23,756
Town's covered-employee payroll	\$ 917,932	\$ 927,215	\$ 842,285	\$ 779,921	\$ 655,141
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	44.17%	40.80%	46.57%	29.64%	3.63%
Plan fiduciary net position as a percentage of the total pension liability	82.60%	83.64%	80.95%	87.42%	98.32%

SCHEDULE OF TOWN CONTRIBUTIONS
 VERMONT EMPLOYEES MUNICIPAL RETIREMENT PLAN
 YEARS ENDED JUNE 30,

	2019	2018	2017	2016	2015	2014	2013
Contractually required contributions	\$ 56,727	\$ 50,486	\$ 50,997	\$ 46,326	\$ 41,921	\$ 33,576	\$ 30,031
Contributions in relation to the contractually required contribution	(56,727)	(50,486)	(50,997)	(46,326)	(41,921)	(33,576)	(30,031)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Town's covered-employee payroll	\$ 1,008,474	\$ 917,932	\$ 927,215	\$ 842,285	\$ 779,921	\$ 655,141	\$ 600,620
Contributions as a percentage of covered-employee payroll	5.625%	5.500%	5.500%	5.500%	5.375%	5.125%	5.000%

FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA
Michael L. Segale, CPA
Sheila R. Valley, CPA
Teresa H. Kajenski, CPA
Donald J. Murray, CPA

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*

To the Selectboard
Town of Berlin
Berlin, Vermont

We have audited, 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, 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, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated January 3, 2020.

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.

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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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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 communication is not suitable for any other purpose.

Respectfully submitted,

Fothergill Segale & Valley, CPAs
FOTHERGILL SEGALE & VALLEY, CPAs
Montpelier, Vermont
Vermont Public Accountancy License #110

January 3, 2020

ASSESSOR'S REPORT

2019

We are currently in the process of finalizing changes for the upcoming 2020 Grand List. This includes inspecting all properties for which a building permit has been issued. For these properties, we will be in touch with property owners to arrange an inspection. In addition, if there are any changes to your property, you may request that we come out and do a re-inspection. Our assessments reflect the condition of the property as of April 1, so any requests should be received by then.

If you have any questions about your property or would like to know how your property is assessed, we are always available. Formal grievances are usually held in June but we can take a look at a property any time during the year. If you wait until after grievances to contact us, any changes will, by law, apply to the following year, not the current year.

It is important to remember that we do not notify every property owner of their value every year. Only those who have had changes will receive formal notification. Notices are typically mailed in May, with information on exact grievance dates posted in five places in town for those who do not receive an individual notice. It is the responsibility of the property owner to contact us in a timely manner if they wish to formally grieve the assessment of their property.

If you would like to talk to us, Tom and Clarissa 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.

When we are not here, property information is available through the Town Clerk's office during regular business hours. The Town Clerk or Assistant Town Clerk would be glad to help you Monday-Thursday 8:30am – 3:30pm.

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.

Don't forget to file your Homestead Declaration. You must file even if you do not have to file Vermont Income Tax. You must declare a homestead in order to be eligible for an income sensitivity payment. We would be glad to help with homestead filings if needed.

Tom Cain
Ted Nelson
Clarissa Holmes
Assessors, Town of Berlin

TOWN CLERK'S OFFICE – 2019 ANNUAL REPORT

- 282 Total Birth Certificates filed
 - 263 Births were at Central Vermont Medical Center
 - 15 Berlin babies born at other hospitals
 - 11 Berlin Babies at born at Central Vermont Medical Center
 - 4 Adoptions
 - 141 Copies of birth certificates sent to the State
 - 129 Copies of birth certificates sent to Towns of residence
 - 25 Birth certificates corrected
 - 25 Corrected copies sent to the State
 - 25 Corrected copies sent to Towns of residence

- 249 Total Death certificates filed
 - 52 were Berlin residents
 - 17 were at home
 - 10 were outside of Berlin
 - 26 were in the two Nursing homes

- 12 Marriage Licenses issued
 - 12 copies sent to the State

- 7 First Class Restaurant liquor licenses
- 8 Second Class liquor licenses (stores)
- 5 Requests for a catering liquor license
- 6 Outside Consumption License

- 98 Excess Weight Permits

- 263 Dog Licenses

- 337 Documents received for recording into the Land Records (These ranged from 1 page to 48 pages)

- 103 Property Transfers recorded (15 are Mobile Home Transfers)
 - 96 Recorded and sent electronically to the State
 - 7 Recorded and sent via mail to State.

- 12 Survey mylars

- 2000 Certified birth, death, and marriages certificates (approximately)

- 379 Researchers signed in to use the vault records

- Voter Checklist as of Dec. 31, 2019 = 2002

BERLIN RESIDENTS BORN IN 2019

1/24	Cameron Lindig	Charles & Kalita Lindig	in Randolph
1/24	Oliver Lindig	Charles & Kalita Lindig	in Randolph
3/7	Ada Putnam	Shandi Barclay & Rhett Putnam	at home
3/20	Ava Felch	Jared & Hannah Felch	in Burlington
4/2	Riley Dunn	Alicia Bartlett & Michael Dunn	
4/11	Lily-Anna Barrows	Debra Barrows	in Burlington
4/26	Madalynn Pearce	Hannah Cameron & Jonathan Pearce	in Burlington
6/5	Eleanor Maxfield	Allison Dudley & Joshua Maxfield	
6/5	Oakley Cota	Breeanna Cota	
6/14	Amelia Boardman	Jennifer & Lucky Boardman	
6/29	Charlotte Newton	Samantha & Ray Newton	in Randolph
6/30	Harper Gauthier	Samantha & Daniel Gauthier	in Randolph
7/1	Gideon Arcand	Ashley Clough & Matthew Arcand	
7/4	Porter Zabriskie	Krysta & Benjamin Zabriskie	in Morristown
7/9	Brennan Holland	Julie Desrochers & Matthew Holland	in Randolph
7/12	Lyrrik Duprey	Morgan Tofani & Jason Duprey	
7/14	Sullivan Boivin	Tiffany & Daniel Boivin	in Burlington
8/7	Dominick Delary	Amanda Waldie & Garrett Delary	in Burlington
8/16	Myah Rouleau	Abbey & Jason Rouleau	
10/12	Sawyer Bessette	Storm & Eric Bessette	
11/12	Rebel Keener	Amber & Thomas Keener	in Burlington
11/20	Evelyn Ayer	Clara & Dana Ayer	in Burlington
11/20	Lorraine Ayer	Clara & Dana Ayer	in Burlington
11/25	Alyssa Garrett	Jennifer & Daniel Garrett	
11/26	Nico Torres	Leandra Blakely & Cameron Torres	
12/5	Wren Everett	Brendan & Caryn Everett	in Burlington

26 Total

BERLIN RESIDENTS WHO PASSED AWAY IN 2019

1/4	Margaret Clark	Berlin Health & Rehab	
1/5	Margaret Richey	Woodridge	
1/11	Richard Lawton	Berlin Health & Rehab	
1/13	Clifton Markham	VT RT 12	
1/14	Robert Jones Sr.	Eastwood Manor	at VA Hospital
1/22	Audrey Webster	Woodridge	
1/23	Corey Rico	Hill St Ext	
1/29	Laurence Wade Sr.	Woodridge	
2/1	Elizabeth Hoare	Cherry Lane	
2/1	Barbara Countryman	Berlin Health & Rehab	
2/5	Lorraine Cahill	Woodridge	
2/13	John Denino	Berlin Health & Rehab	
2/23	Lorraine Jenkins	Scott Hill RD	
2/25	Iris Gardner	Ayers Rd	
2/28	Robert Cassani	Berlin Health & Rehab	
3/7	Barbara Hobbs	Berlin Health & Rehab	
3/12	Joyce White	Jones Brook Rd	
3/20	Betty Griffith	Woodridge	
3/29	Susanne Mahoney	Mansfield Ln	
3/29	Donald Thresher	VT RT 12	
4/12	Jewel Love	Woodridge	
4/17	Bernice Davis	Woodridge	
4/22	Neil Stevens Jr.	Airport Rd	
4/26	Delbert Haskins	Chandler RD	
4/29	Jane Persky	Woodridge	
5/8	Leon Perry	Chandler Rd	
5/14	Terry Senter	Woodridge	
5/18	Kelly Burke	Stewart Rd	
5/29	Helen Fletcher	Berlin Health & Rehab	
6/1	Barbara Buska	Paine Turnpike Rd	
6/11	Leslie Daniels	Woodridge	
6/11	Gary Randall Jr	Ames Plaza	
6/15	Wayne Bailey	VT RT 12	in Burlington
6/21	Jose Pazos	Fisher Rd	
7/3	Carlyle Lewis	Woodridge	
7/16	Richard Sinclair	Woodridge	
7/17	Gerald Martineau	American Chestnut Way	
8/10	Timothy Doyle	Berlin Health & Rehab	
8/28	Sandra Newcity	Dog River Rd	
9/4	Rodney Fowler	Walker RD	

9/18	Allan Velander	Paine Turnpike Rd	in Barre City
9/23	Beverly Monley	Lovers Lane	
9/26	Deborah Matheson	VT RT 12	
9/27	Paul Rico	Hill St Ext	In Woodbury
9/30	Patrick Ryan	Bennington Dr	
11/10	James Sayers Jr		in White River
11/15	Peggy Baird	Marvin Rd	
11/20	Lucille Felch	West Berlin	
11/25	Pauline Churchill	BHRH	
11/27	Melanie Blair	Paine Turnpike Rd	
12/12	Stanley Day	Hideaway Dr	
12/13	William Lawler	Woodridge	
12/27	Frances Goodwin	Pine Hill Dr	
	Total	53	

DOG FUND FOR YEAR ENDING DECEMBER 31, 2018

263 Dog Licenses	\$2,458.00
263 @\$1.00 per dog to support Vermont Rabies Program	\$263.00
263 @\$4.00 per dog spaying and neutering surcharge	\$1,052.00
Total to the State	\$1,315.00
	\$1,143.00

DELINQUENT TAXES

Delinquent

Taxes

June 30, 2019

Alcide, Ivan*
 Allen, Derek*
 Aurelio Simonetta*
 Badger, Phillip D*
 Barr, Mark C*
 Bell, Melissa
 Bilodeau, Michael
 Blair, June
 Blake, Ed*
 Boisvert, Jason*
 Brusoe, Tonya*
 Bushey, Reed*
 Buska, Barbara*
 C2B LLC
 Campbell, Jesse
 Cannizzaro, Joseph*
 Conrad, Deborah*
 Croteau, Colt*
 Currier, Erick*
 Dalton, James*
 David, Wendell*
 Diedrich, Nicholas
 Dion, Mark*
 Dorney, Colleen
 Durga Enterprises*
 Emmons, Angel*
 Estes, George*

Fleury, James*
 Goodell, Robert*
 Gordon, John
 Harr LLC*
 Hass, Gary
 Herring, Allan*
 Hock, Nathan*
 Jancaitis, Joseph*
 Jenkinson, Mark*
 Kemp, Laura
 Kingsbury, David*
 Lavigne, Susan*
 Lawrence, Betty*
 Leonard, Jason
 Magoon, Lillian*
 Manges, Mark*
 Maroney, Richard
 Marshall, Todd
 Matison, Sally*
 Mead, Eric
 Meher Lodgings LLC*
 Mintzer Brothers*
 Morway, Scott
 Moyer, Charles
 O'Kelly, Seamus*
 O'Neill, Patricia*
 Peatman, Jeremy*

R&G Properties*
 Rathbone, Lori
 Roya, Brook*
 Royer, Anthony*
 Savard, Sandra
 Sawyer, Charles II
 Sears Roebuck & Co*
 Shepard, Gloria
 Sherman, Timothy*
 Sollace, Kevin*
 St John, Robin*
 Stauff, Gerald*
 Stridsberg, Timothy*
 Brenda Swift Estate*
 Taylor-Paugh Cyndi
 Thompson, Jennie
 Thomson, George III
 Tonne, Ed
 Towne, Bradley*
 Tullos, Jeffrey
 Vivan, Amy Lee*
 Willett, Christopher
 Wynet LTD*

Accounts under \$100.00 (12)

Delinquent tax balance as of June 30, 2019, 210,234.17

Made partial or full payments since June 2019 *

PUBLIC WORKS BOARD

The Town of Berlin Public Works Board is composed of five members of the community appointed by the Selectboard to operate the municipal sewer and water systems. The Board meets on the second and fourth Monday of each month at 7 PM at the Town Offices.

In 2019, the Town sent for treatment nearly 72 million gallons of sewage and produced 17+ million gallons of drinking water. The Board conducts annual sewer manhole maintenance and fire hydrant flushing programs.

Future projects to improve and update the system including:

- \$2.2 million in Sewer Improvements to the Paine Turnpike North gravity sewer system construction to begin spring of 2020
- Finalize permitting and connection of recently drilled 150 GPM exploratory well to bring additional water capacity to meet increasing customer need
- Complete transfer of 10" water main in New Town Center to Town of Berlin
- Explore water main loop from Berlin Elementary to New Town Center

Town Water and Sewer bills are sent quarterly. Bills will be sent by the 15th of January; April; July and October and payments are due within 30 days.

Sewer and Water ordinances and bylaws are posted on the Town website under Public Works Board. Allocation application Forms and Instructions are also posted there for the convenience of customers.

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

Robin Allen, Chair; Wayne Lamberton, David Sawyer and Ted Long are the Board Members.

Ron Mercier is the Sewer Operator and Nathaniel Fredericks is the Water Operator.

The Board would like to thank these individuals and the Town Road crew for their tireless efforts.

BOARD OF CIVIL AUTHORITY AND BOARD OF ABATEMENT

Town of Berlin, 2019

The Berlin Board of Civil Authority (BCA), the Board of Abatement (BOA), and the 10 Justices of the Peace (JPs) had relatively busy years in 2019. The BCA handled two tax appeals, the BOA met twice to address six abatement requests and the JP's met as a group to check the voting machines prior to elections and then to assist in supervising elections and counting votes.

One BCA tax appeal involved land which had been subdivided but the landowner argued that it had not because no state permit had been issued. A written decision was issued denying the appeal but that decision was appealed.

The second BCA tax appeal involved valuation of a local motel in which several portions of the hotel were closed. After a site visit and hearing in writing from the landowner, the appeal was denied. No appeal was taken from that decision.

The BOA met twice to hear abatement requests. Of the six requested, all were granted in whole or in part. \$7,140.57 was abated because the assessment for several years included a building which was in fact located on an adjacent property; the basis was "manifest error of the Lister's." \$793.33 was abated because the property had been destroyed. Two abatements totaling \$4,294.58 were granted because of inability to pay.

Abatement requests under the category "inability to pay" are always difficult. We work diligently to be fair to the applicants and to the taxpayers. In most cases we abate only a portion of what is owed and are reluctant to grant multiple requests from the same applicant.

I want to thank the boards and JPs for their participation and hard work in 2019, and also to the town clerk, assistant clerk, and town treasurer for their expert advice and support. Kudos also this year to the poll checkers who served during the minimally attended elections involving school consolidation.

John "Josh" Fitzhugh, Chair

Chair, Board of Civil Authority and Board of Abatement

BERLIN HIGHWAY DEPARTMENT

The highway department has the responsibility of maintaining 50 miles of roads of which $\frac{3}{4}$ of them, are gravel roads. This can be a challenge in all the various weather situations and we appreciate the cooperation from our citizens. The goal of the highway department is to keep our roads as safe as possible for the motoring public. On many of our roads there is a lack of space to accommodate large highway trucks. We appreciate citizens not parking in the Town's right of way during storm clearing operations. It makes our jobs a lot easier. Our biggest challenge is "Mother Nature" and the many curve balls she throws us. Whether it is a snow storm or rain the roads are affected.

Our activities are dependent on the time of year. Better weather finds us cleaning ditches, replacing culverts, cutting brush and grading roads. We continue to move forward in regard to bringing ditches up to acceptable standards for the Municipal Roads Permit. This is a long term project that focuses to keep sediment and pollutants out of Lake Champlain.

This past year we repaved Industrial Drive, Partridge Farm Road and Point Ridge Road. This year Granger Road will be repaved. We are still looking forward to the replacement of the large culvert on Richardson Road that has been on our radar for the last two years.

Last summer as we were cutting brush on Lover's Lane we noticed a problem with the Lover's Lane Bridge. The bridge needs to have the deck replaced and we expect that this will be done this year. It is an inconvenience for the bridge to be closed.

I plan to retire at the end of June. Serving as your highway superintendent has been my pleasure for the past eight years. Prior to my return to Berlin in 2012, I worked for the Town in the 1980's. Working through blizzards, hurricanes, floods and ice storms has been an experience. It has shown us many projects needed to be done to minimize the problems caused by these events. I am proud to think of the many improvements that we have been able to accomplish. Keeping our roads safe is only possible with a qualified team so once again I thank the other members of the highway staff, Thomas (TJ) McDermott, Ed LaPan and Tim Emmons. I would be remiss if I did not mention the assistance given to us by the other Town departments, the Police, the Town Clerk's Office, The Treasurer's Office, The Town Administrator's Office and The Water and Sewer Divisions. And of course, the citizens of Berlin. Thank you again for your cooperation and assistance.

Respectfully Submitted,

Timothy Davis
Highway Superintendent

ZONING ADMINISTRATOR

During the calendar year 2019, there were a total of 71 Zoning Applications acted on.

Zoning Permit Decisions 2019

<i>TYPE OF PERMIT</i>	<i>NUMBER OF ACTIONS</i>
Barns/Farm Structures	1
Boundary Line Adjustments	3
Commercial Building/ Additions/Conditional Uses	10
Curb Cut/Work In Right of Way	9
Deck/Porch	6
Fill Placement	2
Garages	6
Residential Additions	7
Residential Units	6
Sheds	5
Signs	4
Subdivision	9
Waivers/Variances	3
TOTAL:	71

During the past year, the Berlin Zoning Office processed applications for 6 single family homes or apartments. The office also processed applications for new commercial development projects including Fecteau Residential to complete eight units of condominiums.

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

PLANNING COMMISSION

Planning Commission Report 2019

The Planning Commission had another productive year! Last year (2018) residents voted to approve the Berlin Town Plan, allowing the PC to move on to the revision of the zoning and subdivision regulations to create a Unified Code. The Unified Code was presented to voters in March 2019 and was also approved. Since that time the Planning Commission has been busy working to implement action items identified in the Town Plan, most of which are integral to and support the creation of a New Town Center.

The PC's focus will continue to be on the development of a New Town Center, a notion that once seemed like a fairy tale, but which now seems entirely within reach. The critical next step in this process is to create the application for the New Town Center Designation. The state designation provides incentives and benefits to the town and to developers of projects within a New Town Center. Berlin was awarded a \$22K Municipal Planning Grant in December to help finance the development of this application.

To understand the process better, last fall several planning commission members and town staff visited South Burlington, which has a New Town Center designation. We had a very informative tour and presentation by the Project Director in South Burlington. Seeing the transformation on Dorset Street energized those present and opened our eyes to the many possibilities for Berlin's New Town Center. Residents will hear much more about the New Town Center project in the coming months as we have forums for public participation in the process of creating a master plan. We hope you will participate!

Accomplishments in 2019

- Berlin residents voted to approve the Unified Code (Zoning and Subdivision Regulations).
- Berlin Town Plan named Vermont Planners Association Plan of the Year.
- Berlin received a Village Center Designation in West Berlin ("Riverton Village").
- Berlin received a Village Center Designation in Berlin Corners.
- A Municipal Planning Grant was awarded to Berlin to prepare the New Town Center Application.
- The PC facilitated a town-wide meeting to encourage members of town boards, commissions, and committees to get together to discuss the Town's future.

2019 brought change to the Planning Commission membership. The PC faced the departure of Clara Ayer, Geoff Farrell, and Gary LaRoche and was joined by Polly McMurtry, Jacob Coakwell, and Jared Felch.

Thank you to all for your service to the Town of Berlin

Happy 2020!

Karla Nuissl, Chair
Berlin Planning Commission

POLICE DEPARTMENT



Berlin Police Department

2019 Annual Report

Greetings,

A Happy and Healthy New Year to everyone! Winter came early again this year before many of us had a chance to put on our winter tires! That made for a stressful few days and a mad dash to our local auto garage to have them installed. Hopefully everyone was able to avoid any significant damage or more importantly any injuries!

This year marks my thirty-third year in the law enforcement profession and my twentieth year as a Chief. I have witnessed many changes in the profession over the years, some good, and some not so good. I feel this profession has evolved significantly and we provide far better services now than ever before. One area where I think we still have room for improvement concerns the mental health of our officers. We are just now beginning to realize how important this is and, as a profession, have begun proactive measures to assist our emergency services employees in dealing with this very important issue. The trauma and stress our officers are subjected to can have a cumulative negative effect on their well-being and it is important to provide assistance for them to cope with these issues. Gone are the days when we were expected to bottle these emotions up and press on. This mindset has caused irreparable damage to many over the years, so I am encouraged by the progress that is being made in this area. It is not only beneficial to our responders but to the community as well. That said, this profession continues to experience a critical shortage of personnel. Agencies are competing for applicants and I am very grateful to our Town Administrator, Selectboard and you our citizens for your continued support of your police department. While we are not able to fully compete with the larger departments in the area, we offer a very competitive package to attract and retain personnel. We did however have some personnel changes this year. Officer Ben Cavarretta took a position with the Stowe Police Department. We also hired three officers this year in order to fill existing vacancies. David Rhoden came to us from Connecticut. David is a seasoned veteran who chose to relocate to Vermont with his wife. He possesses a wide range of experiences and is a definite asset to this department. We also hired two individuals who are new to law enforcement. Christopher McLaughlin and Anthony Parker were hired in November. Christopher is from Connecticut also and moved to Vermont to take advantage of

the outdoor activities Vermont has to offer. Anthony is from central Vermont and is fulfilling a lifelong desire to become a law enforcement officer. Both candidates will be attending the Level III law enforcement certification course in February of 2020.

This year we also bid farewell to our Administrative Assistant Diana Yahyazadeh. After many years of faithful service to the Town, Diana is now enjoying her much deserved retirement and we miss her and wish her the very best.

I would also like once again to thank Sgt. Chad Bassette for his extraordinary efforts in helping those members of our community who are in need. He continues to do yeoman's work in this area in addition to his many other duties.

This was another busy year for your police department and I have attached our statistics at the end of this report. Please lock your homes and vehicles at all times, and consider installing video surveillance systems. They are a valuable tool for law enforcement in the event an incident occurs at your home. It is an honor to be your Chief and we look forward to serving you in the coming year.

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	Officer Dan Withrow
Sergeant Chad Bassette	Officer Justin Pickel
Officer David Rhoden	
Admin. Ashley Tuttle	

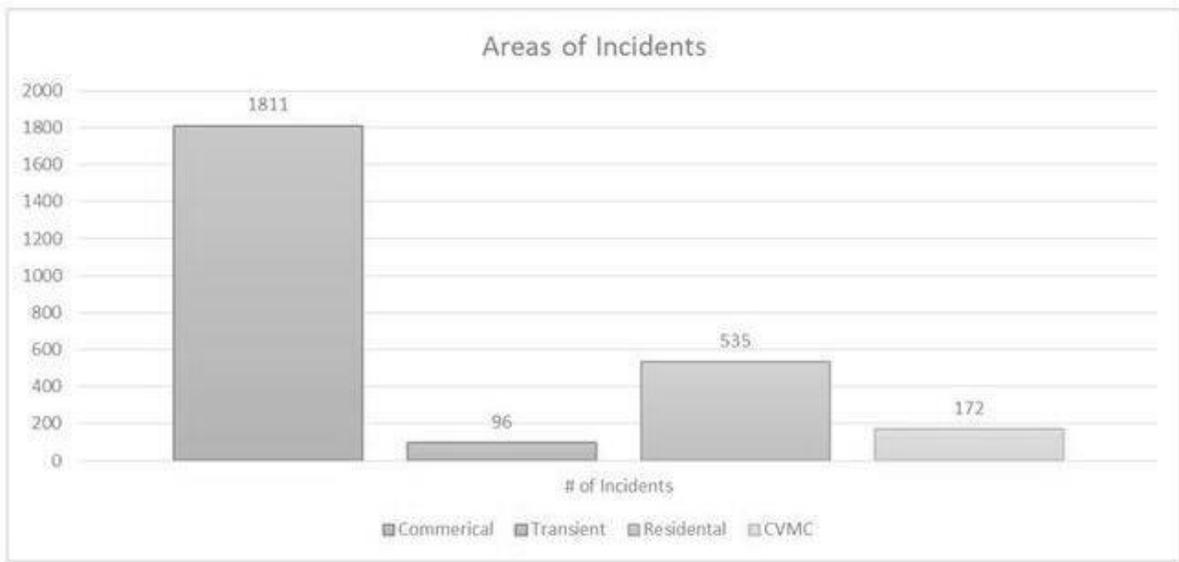
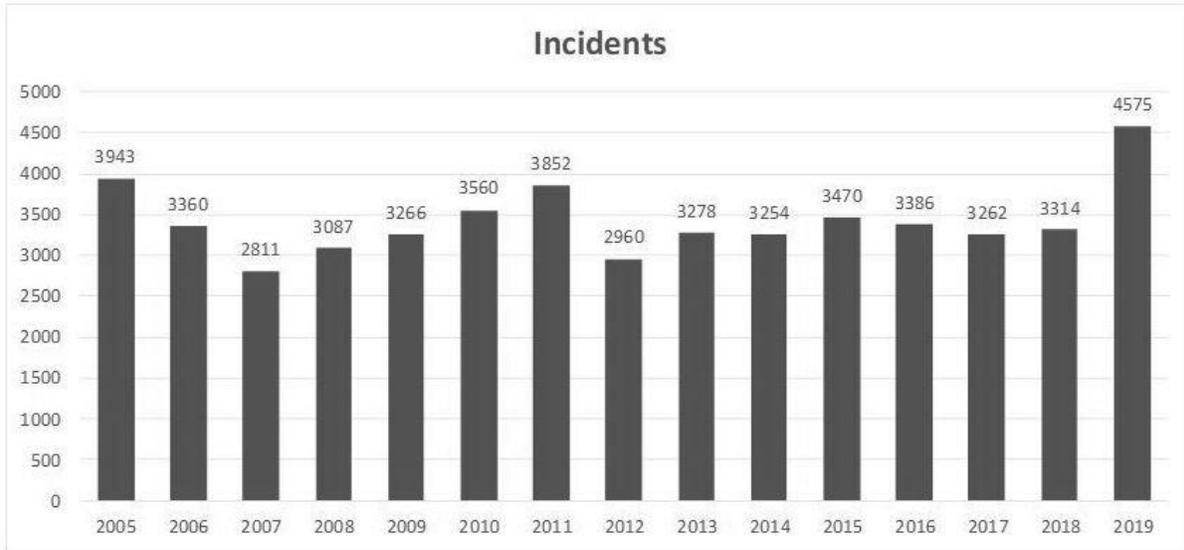
Part time Officers

Officer Steven Tiersch, Officer Jeffrey Strock, Officer Peter Vosburgh,
Officer Victor Hinojosa, Officer Joe Carriveau

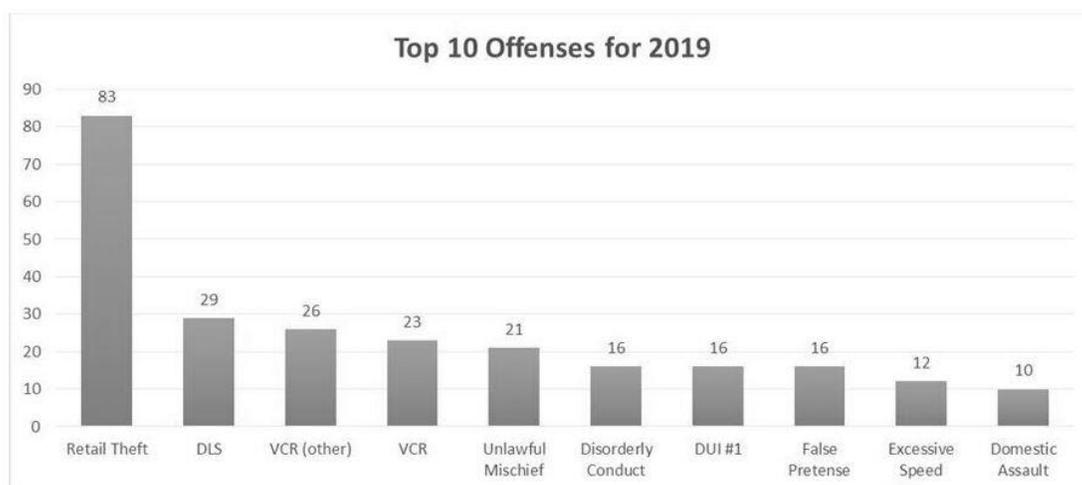
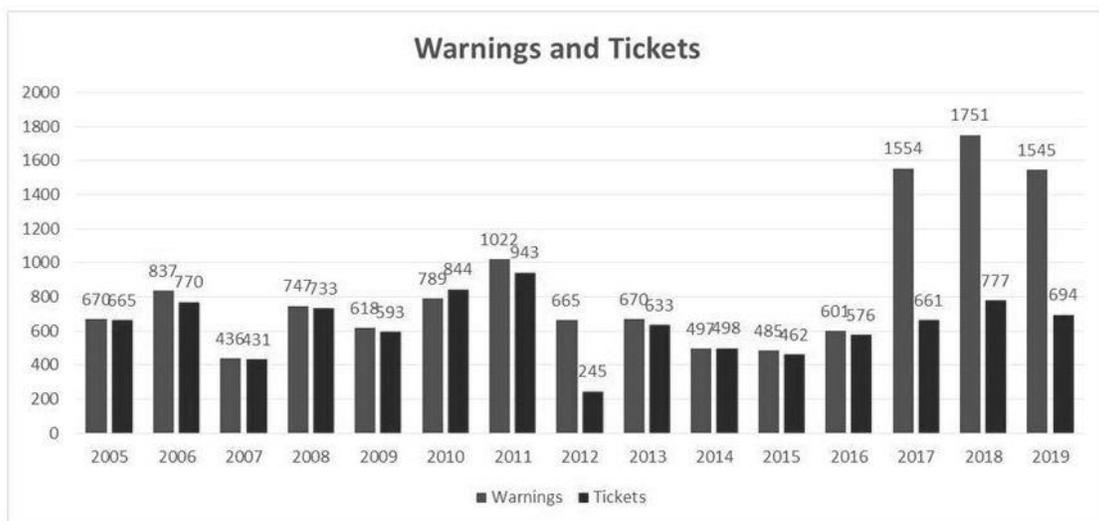
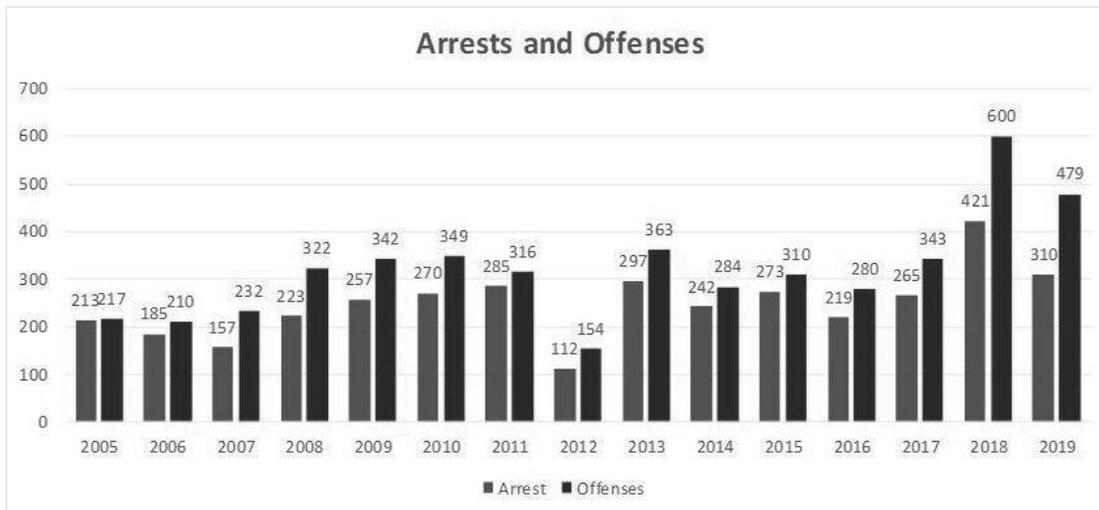
Respectfully submitted,

William H. Wolfe
Chief of Police

Berlin Police Department Statistics 2019



Berlin Police Department Statistics 2019



TOWN OF BERLIN STAFF

	TOWN OF BERLIN CALENDAR YEAR 2019			
GENERAL GOVERNMENT	WAGES	SPECIAL DUTY*	BENEFITS	TOTAL
Badowski, Thomas (Assist Town Admin)	67,019.23		8,966.28	75,985.51
Capron, Angelina (Select Board)	712.50			712.50
Hadley, Dana (Town Administrator)	66,241.89		20,107.92	86,349.81
Hansen, Jeremy (Select Board)	712.50			712.50
Isabelle, Diane (Treasurer)	57,253.03		12,324.86	69,577.89
Kelley, Peter (Select Board)**	118.76			118.76
Lamberton, Wayne, (Select Board)**	118.76			118.76
Lawrence, Justin, (Select Board)	593.74			593.74
Morse, Rosemary, (Town Clerk)	46,668.96		7,806.76	54,475.72
Smith, Florence ,(Select Board)	593.74			593.74
Stridsberg, Corinne (Assist. Town Clerk)	19,254.77			19,254.77
Towne, Brad (Select Board Chair)	921.56			921.56
GENERAL GOVERNMENT TOTALS	260,209.44		49,205.82	309,415.26
HIGHWAY DEPARTMENT				-
Davis, Timothy (Road Foreman)	75,630.32		9,448.82	85,079.14
Emmons, Timothy (Road Crew)	57,927.27		27,128.09	85,055.36
LaPan, Edward (Road Crew)	53,398.54		27,030.43	80,428.97
McDermott, Thomas (Road Crew)	50,903.24		11,961.52	62,864.76
HIGHWAY DEPARTMENT TOTALS	237,859.37		75,568.86	313,428.23
POLICE DEPARTMENT				-
Bassette, Chad (Full-time Officer)	79,107.77		28,505.53	107,613.30
Carriveau, Joseph (Part-time Officer)**	628.94			628.94
Cavarretta, Benjamin (Full-time Officer)**	52,413.90	3,896.26	9,889.10	66,199.26
Fredholm, Jonathan (Part-time Officer)**	364.60			364.60
Gowans, Robert (Full time Officer)**	11,865.00	337.05	686.37	12,888.42
Hinojosa, Victor (Part-time Officer)	3,832.50	90.00		3,922.50
Joyner, Jennifer (Full-time Officer)**	5,367.50		301.93	5,669.43
Monteith, Mark (Full-time Officer)	89,168.40	1,926.37	21,524.81	112,619.58
Pickel, Justin (Full-time Officer)	58,013.95	385.77	27,327.78	85,727.50
Rhoden, David (Full-time Officer)	30,115.21	721.98	12,905.69	43,742.88
Shuman, Emily (Part-time Secretary)**	113.75			113.75
Strock, Jonathan (Part-time Officer)	23,398.04	1,196.26		24,594.30
Tiersch, Steven (Full-time Officer)	58,620.72	2,361.87	8,964.88	69,947.47
Tuttle, Ashley (Part-time Secretary)	3,053.75			3,053.75
Vosburgh, Peter (Part-time Officer)	23,752.01	1,066.46	736.20	25,554.67
Withrow, Daniel (Full-time Officer)	60,626.70	669.15	19,808.67	81,104.52
Wolfe, William (Chief of Police)	79,595.48		20,419.36	100,014.84
Yahyazadeh, Diana (Secretary)**	29,743.31		5,651.10	35,394.41
POLICE DEPARTMENT TOTALS	609,781.53	12,651.17	156,721.42	779,154.12
				-
2019 WAGE/BENEFIT TOTALS	1,107,850.34	12,651.17	281,496.10	1,401,997.61
*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 online and also in the Town Clerk's Office and the Historical Society Office.

Cemetery Commission Annual Report 2019

The commission needs volunteers to serve in order to continue this commission for the Town.

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.

Many thanks to everyone for approval of the budget. We strive to keep the cemeteries in good repair.

Randy Herring

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Berlin Corner Cemetery is the only active cemetery in Berlin and is not managed by the Town but by an association. Gerald Stauff is the sexton and he can be contacted at 802-249-1531. The Board of Directors are: Jeff Mugford, President; Matt Fitzgerald, Vice President; Jonathan Boucher, Treasurer, (open) Secretary, and Linda Sands.

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CONSERVATION COMMITTEE

Berlin Conservation Commission - 2019 Annual Report

The Berlin Conservation Commission oversees Berlin's natural resources, including the management of the town forests, streams, rivers, ponds, and open lands. The commission meets bi-monthly, and welcomes town citizens to attend meetings and join in developing a vision for conserving our town's diverse landscape.

The commission is currently focused on mapping our town's resources. This map will provide the citizens of Berlin with a guide to discovering where those special and unique places can be found. Other priorities in this coming year include maintaining our forests and parks, offering a program of informative public forums, addressing the need for a town groundwater policy, and engaging our community in conservation activities that help protect our town's resources.

This past autumn the town of Berlin donated \$15,000 from the town's Bike Path Fund to the Cross Vermont Trail Association. Both the Conservation Commission and the CVTA would like to thank the town for its generous donation. These monies will help build 4.1 miles of trail and construct a 200 foot long bridge across the Winooski River. This will connect the U-32 school trails with the regional trail network, and provide bikers and walkers a safe direct path to downtown Montpelier along with a bridge across the river onto East Montpelier lands. The commission's past accomplishments include land purchases within the Berlin Pond watershed, creation of a trail network on Irish Hill, managing the town forests as a renewable resource, and working with state agencies and neighboring towns on conservation efforts such as monitoring both invasive and protected species.

The public is always welcome to attend one of our bi-monthly meetings. One can learn and become involved with maintaining the beauty and landscape that makes Berlin so special. Watch for the Conservation Commission's upcoming meeting times on the town's website. Or feel free to share your interests or concerns by contacting the Town office with your phone number and email address.

Respectfully submitted,

Phil Gentile, chair, Thomas Willard, Ellen Sulek, JC Earle, Sister Laurian Seeber,
and Matthew Polk

DEVELOPMENT REVIEW BOARD

The Development Review Board had 13 warned meetings during calendar year 2019. A total of 20 applications were referred to the Board for review. Once again the majority of the applications were for subdivisions. The applications break down as follows:

- 3 Site Plan Reviews
- 6 Conditional Use Reviews
- 8 Subdivisions (mostly 2-lot)
- 2 Waiver Requests (rear and side yard)
- 1 Appeal of a decision of the Zoning Administrator

The most significant change to the Development Review Board proceedings during 2019 was the adoption of the new Land Use Development Regulations on March 5, 2019. These Regulations replaced the Zoning Regulations which were first adopted March 6, 1973 and the Subdivision Regulations which were adopted March 7, 1989. Getting used to and applying the new regulations has been, and continues to be, a challenge and a work-in-process.

In 2019 we had the resignation of two of our members, Josh Fitzhugh and Shane Mispel. We thank them for their valuable service to the Town of Berlin. As a result we currently have two vacancies we would like very much to fill. Anyone interested in serving on the DRB is asked to contact either Dana Hadley, the Town Administrator or Tom Badowski, Zoning Administrator.

We would like to thank Tom Badowski, Zoning Administrator and Kristi Flynn, Recording Secretary for their good work and making our jobs easier.

The Development Review Board meetings are recorded by ORCA. The Hearings can be viewed on www.orcamedia.net.

Berlin Development Review Board

Robert J. Wernecke, Chair
Karla Nuissl, Vice-Chair
John Friedrich
Paul Irons, Alternate
Polly McMurtry, Alternate
Ture Nelson, Alternate
Josh Fitzhugh, Alternate

EMERGENCY MANAGEMENT TEAM

Are you ready for an emergency? How about your family, or if you are a business owner, your business? Do you have a plan? Know where the nearest emergency shelters are? Do you get weather alerts sent directly to you? These are important questions, as Vermont does have frequent emergencies caused by bad weather; in 2019, Vermont had one major disaster declaration approved by the federal government (severe storms and flooding on 15 April), and has another federal disaster declaration request pending for the Halloween storms and flooding. Both of these incidents affected Washington County, so even if Berlin avoided the worst of nature's fury for these two events, we can't assume we will always be so lucky. Therefore, the Berlin Emergency Management (EM) Team strongly encourages all town residents to review the "Family Emergency Preparedness Workbook", which is available on-line from Vermont Emergency Management (VEM) at:

<http://vem.vermont.gov/sites/demhs/files/pdfs/preparedness/Family-Preparedness-Workbook.pdf>

For businesses, VEM also offers a "Business Disaster Preparedness Workbook" at:

<https://vem.vermont.gov/sites/demhs/files/Business%20Workbook%202018.pdf>

In addition, the Berlin EM Team uses the Vermont Alert system, or VT-Alert, to send out urgent notifications to warn town residents of emergencies, through a number of delivery methods, including text messages, e-mail, and voice messages via telephone. We STRONGLY encourage town residents to sign up for this free service which can be done on-line through the following link:

<https://vem.vermont.gov/vtalert>

Thanks to the support of the Town of Berlin, information regarding the EM team can now be found on the town's web site at:

<http://www.berlinvt.org/community/emergency-management>

There you can find additional details about the team and our monthly meetings (2nd Thursday of each month, 6:30pm at the Four Corners fire station). In addition to our team of volunteers, we are extremely fortunate to have not only the support of the town and the fire department, but we also have liaisons from the American Red Cross, Central Vermont Medical Center, and Central Vermont Disaster Animal Response Team (CVDART). The EM team also participates on the Local Emergency Planning Committee #5 (LEPC-5), which in turn is supported by the Central Vermont Regional Planning Commission (CVRPC). The ongoing support from all of these organizations is greatly appreciated.

Respectfully submitted,

Ture Nelson

Fred Doten

Bruce Richardson

John Akielaszek, CVDART Liaison

Jonathan Scott, CVMC Liaison

Val Cyr

Kaden Giroux

Katina Johnson, Chair, LEPC District 5

Wanda Baril, Red Cross Liaison/Shelter Manager

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

Berlin Emergency Management (EM) Team:

Facebook page: www.facebook.com/berlinvteoc

Twitter page: www.twitter.com/@BerlinEOC

Citizen Assistance Registration for Emergencies (CARE): <https://e911.vermont.gov/care>

Vermont Emergency Management (VEM): <https://vem.vermont.gov/>

Facebook page: <https://www.facebook.com/vermontemergencymanagement>

Twitter page: <https://twitter.com/vemvt>

Volunteering:

American Red Cross: <https://www.redcross.org/volunteer/volunteer-opportunities/disaster-volunteer.html>

Vermont Disaster Animal Response Team: <http://vermontdart.org/volunteer>

Community Emergency Response Team (CERT): <https://vem.vermont.gov/programs/cert>

CARE PROGRAM STATEMENT

Emergencies can take many forms. Ice storms, floods, fires, major traffic accidents, and similar events can cause power outages, isolate individuals, or prompt the need for evacuation. For elders, or for people with certain disabilities, such events, if prolonged, can become life-threatening if no one is available to help.

The Citizens Assistance Registry for Emergencies (CARE) program was created to help. CARE's key partners are the United Ways of Vermont, Vermont 211, Vermont 911, and Vermont Emergency Management. CARE helps emergency responders identify Vermonters who might need special assistance in case of a wide-scale event.

NOTE: Registration in CARE does not guarantee a person's safety. It is the registrant's responsibility to call 911 if they have an emergency and need medical, police or fire responders. CARE is a tool designed to assist responders to potentially provide special assistance in the event of a wide-scale emergency. How and when the information in the CARE program is used is solely the responsibility of emergency responders.

For information on how to register, visit e911.vermont.gov/care or complete the form on the next page, and mail it to:

Vermont 211, PO Box 111, Essex Junction, VT 05453.

Form for those in need of special assistance in a wide-scale emergency is on the next page



Citizens Assistance Registry for Emergencies (CARE)



Questions?
Call 2-1-1



Would you need help in an emergency or evacuation?

If you have a disability or other special circumstances which may cause you to need special help in an emergency, please complete this form and return it to Vermont 211, P.O. Box 111, Essex Jct., VT 05453 or e-mail to: info@vermont211.org.

PLEASE MARK AN "X" IN EACH BOX THAT APPLIES TO YOU.

I would need assistance if my area was:

being evacuated isolated (road closures, blizzards, etc.) had a long-term power outage

PLEASE MARK AN "X" IN EACH BOX THAT APPLIES TO YOU.

- I do not have transportation available to leave the area in an emergency.
- I have a service animal.
 - I am deaf or hard of hearing and/or do not speak English.
 - I have a visual impairment.
 - I use oxygen and have a back-up supply that will last:
 - < 8 hours
 - > 8 hours

Please note: SUBMISSION OF THIS FORM DOES NOT GUARANTEE YOUR SAFETY!
You will still be responsible for contacting emergency personnel should you feel you are in danger.

By completing this form, you understand that all groups involved in helping to keep you safe in an emergency may have access to the information.

REGISTRANT NAME: _____
 STREET ADDRESS: _____
 TOWN: _____
 PHONE: _____
 E-MAIL: _____

ALTERNATE CONTACT NAME: _____
 PHONE: _____
 E-MAIL: _____

A representative of CARE may contact you in the future to update your registration.

BERLIN VOLUNTEER FIRE DEPT. 2019 – PRESIDENT’S REPORT

It has been more than two and a half years since I first stepped into the president’s position here at the Berlin Volunteer Fire Department (BVFD). In my first year, BVFD welcomed new representative/ Berlin resident Jerry Diamantides, and returning Berlin selectboard representative Jeremy Hanson, to the board of directors. These two gentlemen, along with the other BVFD board members, moved forward in the outsourcing of the accounting. This was a much needed and monumental move for the department. The department also adopted processes in controlling the authorization of purchases, which is constantly being reviewed.

In the many years that I have been with the department I’ve seen a steady decline in new volunteers. I believe there are many reasons for this, however one primary reason is the fact that we, the community and department, are asking our volunteers to do so much for so little reimbursement. Our emergency responders participate in meetings, maintain equipment, participate in trainings and fundraisers and of course, respond when the pager sounds. They do all of this for a small stipend that was put in place almost 20 years ago, with no increase since its inception. The department’s members receive considerably less than most volunteer departments in our area.

For many years the department’s budget had increased due to items out of our control, such as insurance, heating fuel, equipment maintenance and dispatching fees. Increasing the stipend had been discussed in the past, but never enacted (due to other increases) until this year. With much discussion, the board of directors decided that the department could not keep this on hold any longer. To put this in perspective, Berlin residents need to understand that the fire department is responding to the community’s needs for less than half of minimum wage.

I believe this increase is not the fix, but the first step in exploring ways to provide daytime coverage. Most of our volunteers have daytime jobs and are not able to respond during work hours. This leaves the Town with, at best, limited coverage and at times relying on mutual aid from neighboring departments. With the discussion of the Town Center and other development in town, as well as the resulting increase in traffic, both the Town of Berlin and BVFD cannot ignore the need for a full-time daytime presence. This would greatly reduce response times and the need to rely on neighboring departments. In the upcoming year, I see BVFD performing an aggressive membership drive, as well as exploring creative ways to provide daytime staffing.

If you have any questions, we encourage you to contact the department at (802) 223-5531 or send us a message on our Facebook page. We are also happy to give tours of our Four Corners Station on any Tuesday night. We also encourage you to “Like” and “Follow” us on our Facebook page, where we share important news and department information. We are currently in the process of updating our department website, so please look for that in the near future. The members of the Berlin Volunteer Fire Department would like to thank you, the Town of Berlin, for your continued support.

I would like to close by thanking all the volunteers for their dedicated work, as well as publicly thanking Jeremy Hanson for his years of service as a member of the board of directors for the Berlin Volunteer Fire Department.

Respectfully,



Joe Staab
Corporate President

BERLIN VOLUNTEER FIRE DEPT. 2019 – FIRE CHIEF’S REPORT

I would like to take this opportunity to introduce myself to the Town. I am Keith Van Iderstine and have recently assumed the position of Fire Chief from outgoing Chief Jeremie Dufresne, who I wish to thank for his service as Chief. I have been a member of the Fire Department since 2006 and have served as a fire officer since 2007. I have also been the Department’s Treasurer and Assistant Treasurer at various times over these years. Prior to being on Berlin, I was a Lieutenant on Woodbury Fire Department from 1997 to 2004.

The Berlin Volunteer Fire Department (BVFD) currently has 22 firefighters, one cadet and eight corporation members. Among our firefighters, three of them are new this year and another four also respond to medical emergencies as part of our Fast Squad. The Fast Squad assists the Barre Town Ambulance crew at various medical emergencies in Berlin. Our corporation members assist the department with many necessary vital functions such as Treasurer and serving on operational committees. Our firefighters and corporation members have volunteered over 5,100 hours this past year in service to the Town of Berlin.

We meet every Tuesday night from 6:30 to 9:30 pm. Our meetings include training, station and vehicle maintenance and business operations. Even though we have 30 members, we are looking for additional volunteers to serve as firefighters, emergency medical technicians and in corporation support positions. This department exists to serve the emergency service needs of our community, the more people we have helping out, the better protected the Town of Berlin is.

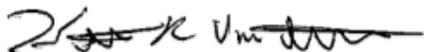
The Fire Department responded to 505 calls for service last year. Of those calls, 238 were fire service calls and 267 were medical calls. We had one structure fire of an agricultural building this year and assisted five neighboring departments at structure fires. Our other two major incident types were car accidents and alarm system activations. Recently we have been having 8-10 firefighters responding to emergency calls on the nights and weekends, however we only have two or three responders answering calls during the daytime work hours.

BVFD has a fleet of six vehicles ranging from a 2011 pick-up truck to our Tower truck that was built in 1979. Our two main engines that respond to most of our fire calls were built in 1989 and 1992 (now 31 years old and 27 years old). The typical life span for those vehicles is 20-25 years. Both of our engines are needing increased amounts on maintenance every year. Additionally, one of the factors the insurance industry uses to evaluate the level of fire protection in a community is the age of the fire department’s vehicles. Apparatus over 20 years old are not credited as much as newer trucks. Because of this, the Berlin community may not be receiving as good of a fire insurance rating as it could be. The replacement of these vehicles will reduce the maintenance portion of our annual budget and help keep your insurance premiums down.

We will be asking the community to support us this year by voting to allocate funds to replace one of these vehicles with a newly built engine. The second engine is also in great need of replacement and we have plans to replace this truck with a used engine about 12-15 years old. This will allow us to offset future purchases of new engines to minimize the impact of apparatus purchases on the community.

Please feel free to contact me at the Berlin Volunteer Fire Department (223-5531) or stop by to visit us.

Respectfully submitted,



Keith Van Iderstine,
Fire Chief, Berlin Volunteer Fire Department



BERLIN VOLUNTEER FIRE DEPARTMENT FY21 BUDGET

**BERLIN VOLUNTEER FIRE DEPARTMENT
PROPOSED FY-21 BUDGET**

Expenditures	
Administration	\$36,800
Insurance	32,000
Benefits	40,400
Utilities	16,300
Communications	53,500
Building	31,600
Truck	42,000
Training/Education	4,500
Gear	18,000
Equipment	20,000
Operational Support	1,250
Loans	30,400
Miscellaneous	500
Capital Replacement	20,000
Contingency Funds	5,000
Total Expenditures	\$352,250

Income	
Operational Carry Over	\$10,000
Previous Budget Surplus	0
B.E.M. Phone	1,200
Interest Income	150
Facility Rental	15,732
Donations	3,000
Dues Income	100
HazMat Calls	5,000
Retire & L.I. payments	0
Diesel Fuel Tax Refund	500
Lock Box Sales	0
General Refunds	500
Soda Machine Income	750
Miscellaneous Income	500
Sale of Dept. Equipment	0
Various Fund Raisers	6,000
Total Depart. Income	\$43,432
Town Account Income	\$308,818

FY-20 Expenditures	\$331,400
FY-21 Expenditure Increase	\$20,850

FY-21 Expenditure Increase	5.92%
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FY-20 Budget Comparison	
FY-20 Expenditures	\$331,400
FY-19 Expenditures	\$315,350
FY-20 Expenditure Increase	\$16,050
FY-20 Expenditure Increase	4.84%

BERLIN VOLUNTEER FIRE DEPARTMENT – 2021 BUDGET PROPOSAL

Line Items	Proposed			FY 19 Budget	FY 19 Actuals
	FY 21 Budget	Percent Difference	FY20 Budget		
<u>Income</u>					
Operational Carry Over	\$10,000	0%	\$10,000	\$10,000	\$10,890.50
Previous Budget Surplus	0	100%	20,000	15,000	15,000.00
B.E.M. Phone	1,200	0%	1,200	1,200	1,200.00
Interest Income	150	0%	150	150	403.44
Facility Rental	15,732	0%	15,732	14,832	15,276.00
Donations	3,000	50%	6,000	6,000	1,566.30
Dues Income	100	0%	100	100	97.00
HazMat Calls	5,000	0%	5,000	5,000	1,975.00
Retire & L.I. payments	0	0%	0	0	0.00
Insurance Refunds	0	0%	0	0	12,235.50
Diesel Fuel Tax Refund	500	0%	500	500	0.00
Lock Box Sales	0	0%	0	0	90.00
General Refunds	500	0%	500	500	0.00
Soda Machine Income	750	0%	750	750	323.35
Miscellaneous Income	500	0%	500	500	0.00
Sale of Dept. Equipment	0	0%	0	0	0.00
Training Income	0	0%	0	0	0.00
Various Fund Raisers	6,000	50%	3,000	3,000	961.25
Totals	\$43,432	-46%	\$63,432	\$57,532	\$60,018.34

BERLIN VOLUNTEER FIRE DEPARTMENT EXPENDITURE

Line Items	Proposed			FY 19 Budget	FY 19 Actuals
	FY 21 Budget	Percent Difference	FY20 Budget		
<u>Administration</u>					
Accounting	\$20,000	0%	\$20,000	\$20,000	\$10,890.50
Annual Dinner	750	0%	750	500	
Dues/Fees	500	0%	500	500	200.00
NFIRS Software	2,100	10%	1,900	1,900	2,327.60
Office Supplies	1,500	0%	1,500	1,000	446.25
Scholarship	300	0%	300	300	300.00
HazMat	1,500	100%		1,500	
Donations from Depart.					
Postage	150	0%	150	100	102.40
Operating carryover	10,000	0%	10,000	10,000	10,000.00
Totals	\$36,800	5%	\$35,100	\$35,800	\$24,266.75

BERLIN VOLUNTEER FIRE DEPARTMENT – EXPENDITURE

Line Items	Proposed		Percent Difference	FY20 Budget	FY 19 Budget	FY 19 Actuals
	FY 21 Budget					
<u>Insurance</u>						
Insurance	\$32,000		5%	\$30,500	\$30,500	\$35,042.41
Totals	\$32,000		5%	\$30,500	\$30,500	\$35,042.41
<u>Benefits</u>						
Retirement	\$18,000		0%	\$18,000	\$18,000	\$19,835.04
Stipend	20,000		50%	10,000	10,000	10,000.00
Stipend Taxes	2,400		58%	1,000	1,000	1,073.28
Totals	\$40,400		28%	\$29,000	\$29,000	\$30,908.32
<u>Utilities</u>						
Electric	\$8,250		0%	\$8,250	\$8,250	\$8,207.60
Internet	1,450		0%	1,450	1,450	1,337.55
Sewer/Water	800		0%	800	550	885.79
Phone	5,800		0%	5,800	5,700	5,687.94
Total	\$16,300		0%	\$16,300	\$15,950	\$16,118.88
<u>Communications</u>						
Communication	\$5,000		0%	\$5,000	\$3,000	\$13,560.50
Dispatch	48,500		3%	47,000	43,500	41,065.02
Total	\$53,500		3%	\$52,000	\$46,500	\$54,625.52
<u>Building</u>						
Building Maint	\$8,000		0%	\$8,000	\$7,400	\$10,776.29
Heating	18,000		17%	15,000	13,000	17,393.58
Plowing	4,000		0%	4,000	4,000	4,640.00
Rubbish	1,600		0%	1,600	1,300	1,265.61
Total	\$31,600		9%	\$28,600	\$25,700	\$34,075.48
<u>Truck</u>						
Vehicle Fuel	\$6,000		-33%	\$8,000	\$8,000	\$3,490.17
Vehicle Repair	30,000		7%	28,000	28,000	30,499.51
Vehicle Tires	6,000		0%	6,000	10,000	8,072.30
Total	\$42,000		0%	\$42,000	\$46,000	\$42,061.98
<u>Training / Education</u>						
Education,safety	\$500		0%	\$500	\$500	\$0.00
Training EMS	2,000		25%	1,500	750	823.95
Training Fire	2,000		0%	2,000	1,500	1,500.00
Total	\$4,500		11%	\$4,000	\$2,750	\$2,323.95

BERLIN VOLUNTEER FIRE DEPARTMENT – EXPENDITURE (CONTINUED)

Line Items	Proposed FY 21 Budget	Percent Difference	FY20 Budget	FY 19 Budget	FY 19 Actuals
<u>Gear</u>					
Gear Purchase	\$13,500	0%	\$13,500	\$11,000	\$22,405.37
Uniforms	2,000	25%	1,500	750	0.00
Helmet Incentive	2,500	60%	1,000	1,500	2,247.00
Total	\$18,000	11%	\$16,000	\$13,250	\$24,652.37
<u>Equipment</u>					
Equip Maint	\$5,000	-20%	\$6,000	\$5,000	\$2,870.77
Equip purch	12,500	0%	12,500	12,500	9,736.91
Hose Testing	1,500	0%	1,500	0	0.00
EMS Equip purch	1,000	0%	1,000	1,000	0.00
Total	\$20,000	-5%	\$21,000	\$18,500	\$12,607.68
<u>Operational Support</u>					
Food	\$750	0%	\$750	\$750	\$208.47
Soda/drinks	500	0%	500	500	721.58
Total	\$1,250	0%	\$1,250	\$1,250	\$930.05
<u>Loans</u>					
SCBA Funding	\$30,400	0%	\$30,400	\$32,000	\$32,882.34
Total	\$30,400	0%	\$30,400	\$32,000	\$32,882.34
<u>Miscellaneous</u>					
Misc	\$500	50%	\$250	\$250	\$1,072.29
Total	\$500	50%	\$250	\$250	\$1,072.29
<u>Capital Replacement</u>					
Capital Replacement	\$20,000	0%	\$20,000	\$20,000	\$20,000.00
Total	\$20,000	0%	\$20,000	\$20,000	\$20,000.00
<u>Contingency Funds</u>					
	\$5,000	0%	5000	0	\$0.00
	\$5,000	0%	\$5,000	\$0	\$0
TOTAL EXPENDITURE	\$352,250		\$331,400		
TOWN PORTION	\$308,818		\$267,968		
BVFD PROTION	\$43,432		\$63,432		

EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT

By Chris LaMonda, MPH

Director of EMS

Barre Town EMS is one of the premier Paramedic level EMS services in the state of Vermont. We currently have 5 ambulances scheduled for 19 shifts per week (3 shifts per day Monday-Friday and 2 shifts a day on the weekend). The primary service area covers the towns of Barre, Berlin, Orange, Topsham, Washington, and Brookfield. This area has an approximate population of 14,347 and covers 215.3 sq. miles. The service is one of only 8 ambulance services in Vermont that hold a paramedic license with critical care credentials.

To handle this work Barre Town EMS has a staff that ranges from 35-38 employees (13 full time). We currently have 20 paramedics on the roster which allows Barre Town EMS to have at least one paramedic on every scheduled ambulance. Over the past year we had 2 per diems leave while adding 5. We also are proud and happy to see the return of Mickey Witham and Cyndi Nichols. They each were deployed overseas for the last year with the Vermont Army National Guard's air medical unit.

Over the past 3 years we have seen an 8.5% increase in our total call volume (347 calls). The majority of the increase this year was related to short term schedule transfers which have decreased in recent months. Calls for service area 911 emergencies and paramedic intercepts have leveled off this year. However, mutual aid requests continue to be a concern. Mutual aid is when a non-contractual town requests for Barre Town EMS to be the primary EMS unit on a call. This past year requests from mutual aid increased by 43 calls while the last 3 years have seen similar increases. This is a growing concern both locally and statewide.

This year's equipment purchases were geared toward completing past purchases. We added the following equipment:

- 1 iPad to be used for documentation
- 1 video intubation scope
- 1 Ventilator
- 1 Adult Airway manikin trainer

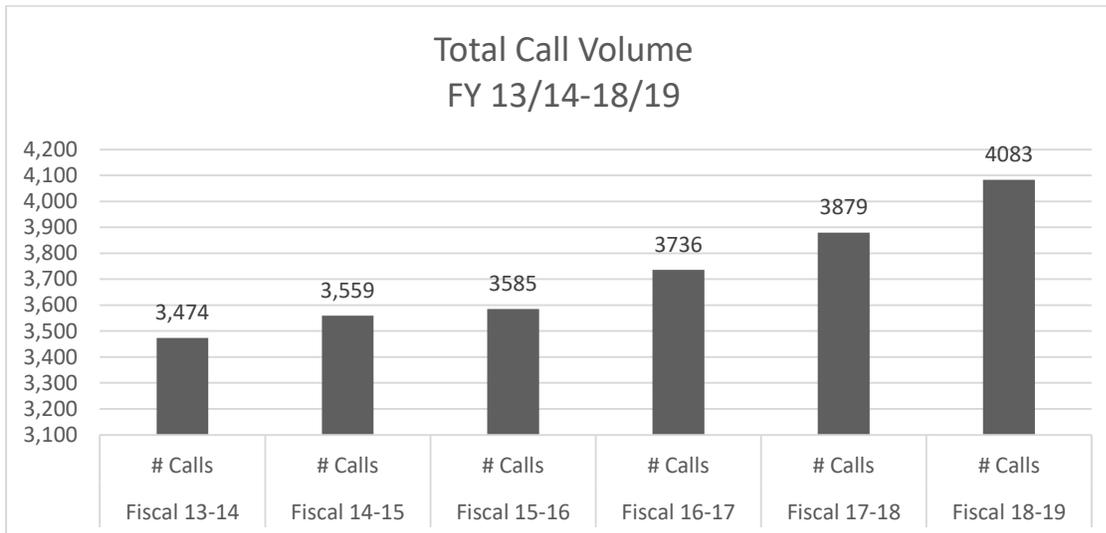
We also replaced a 2012 Chevy e350 ambulance with a 2018 Ford e450 Medix ambulance. This ambulance is equipped with a Stryker power load and power stretcher system. This was a planned purchase and brings our fleet of 5 ambulances up to 4 with the power load and power stretcher systems which helps increase patient and provider safety.

EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT (CONTINUED)

Call volume by town

Fiscal 2018-2019

<u>Town</u>	<u>Total Calls</u>
Barre	600
Berlin	2435
Orange	59
Topsham	90
Washington	39
Brookfield	43
Other	817
	4083



BERLIN HISTORICAL SOCIETY

Annual Report – 2019

The Berlin Historical Society is an all-volunteer 501(c)(3) non-profit organization founded in 1982. Our mission is: To bring together those people interested in history, and especially in the history of Berlin, Vermont; to collect and preserve articles of interest pertaining to the town; and to maintain its historical archive library for public access. We continually work at preserving and sharing our history. The annual financial statements are open to the public and available for review upon request at the Berlin Historical Society office.

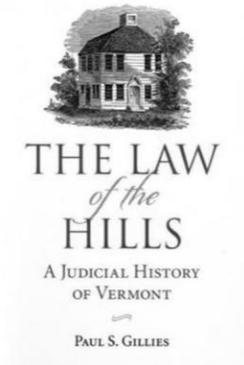
The Berlin Historical Society (BHS) had busy year in 2019! The year started with replacing our laptop when the one we had failed. The good news is no information was lost.

In May we welcomed Vermont author and Civil War Historian Howard Coffin as the speaker at our annual potluck dinner and program held at the First Congregational Church of Berlin. We thoroughly enjoyed the many stories of Vermonters in the Civil War. There were specific mentions of some of our Berlin soldiers. We are grateful to the Vermont Council on the Humanities for their generous support to bring this program to our society. There is much information at the BHS office on soldiers who lived in or were credited to Berlin, including photos.



Our BHS presentations are recorded (when authorized) and can be viewed at the BHS office located at the Town offices. Additional presentations in 2019 included:

- Berlin author and historian Paul Gillies discussing his new book, *The Law of the Hills: A Judicial History of Vermont*.
- Robert Merchant shared his research on Levi Hills and his sons and their families including locating where the family home was.
- Deborah Lee Luskin presented her program “Getting from Here to There, A History of Roads and Settlement in Vermont.” This program was held at Berlin Elementary School and we again appreciated the Vermont Council on the Humanities assisting us with bringing her to us from southern Vermont.
- A panel of local people presented to us on ‘One-Room School Houses in Berlin’, this included personal recollections, some facts & figures from old town reports, and photographs of the schools.



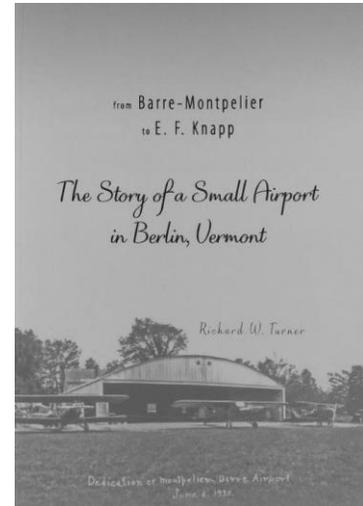
Left to right: Lewis Neill, Robert Merchant, Richard Turner, Sally Chartrand, and David Perrin - spoke at our October meeting on One Room School Houses here in Berlin, Vermont.

At our final meetings of the year we enjoyed playing the card game Pedé. We were delighted to have Sally Chartrand and Richard Turner and especially David Perrin there to coach the rest of us in this card game that was popular back in the day.

We had a second printing of “From Barre-Montpelier to E.F. Knapp The Story of a Small Airport in Berlin, Vermont” by Richard Turner as we had exhausted our supply from the first printing. There is still a supply of “A Place To Pass Through: Berlin, Vermont 1820-1991”. All proceeds from both of these books go to the Berlin Historical Society. Note that a digital copy of the “Early History of Berlin, Vermont 1763-1820” by Mary Greene Nye can be found on-line.

Each year we have people come to us looking for information on ancestors, in 2019 family names included: Trow, Johnston, Culver, Murray, and Hazzard as well as several inquiries regarding the location of gravestones.

Over the summer a student came in researching the Howard Cemetery along Crosstown Road where just two members of the Howard family are buried. We helped dig out bits of information from the 1860 Agricultural



Mary and Manny Garcia looking at some of our newly acquired historic maps

Census and old newspapers and Emily stopped in to interview Corinne and Richard. We have a copy of her PowerPoint presentation in our files.

In addition to our extensive files, we have many binders of research, topics include: Amelia Earhart, Aviation 1900-1930, “Then & Now” photos, Annexation, Bridges, Murders, Parks, Railroad & Railroad Accidents, Post Offices, Skis & Skiing, Structure Fires, Weather, and more.

The Berlin Historical Society appreciates receiving information, stories, anecdotes, photos, recordings, and small artifacts regarding all types of Berlin history and historic events. Please consider sharing some of your family lore and treasures with us, we are happy to scan photos for you or copy a recording.

You do not need to be a member to attend our meetings/ presentations, and join our email list to know when events are happening, it is however critical for us to have more members join us to continue our mission of preserving Berlin’s history. Contact us at 802-552-8804 or historicalsociety@berlinvt.org. We have a page on the the Town website (<http://www.berlinvt.org/community/berlin-historical-society>) and a facebook page ‘Berlin, Vermont Memories’ (<https://www.facebook.com/groups/BerlinVermontMemories>)

Respectfully submitted,

Corinne Stridsberg, President

CAPSTONE COMMUNITY ACTION

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

Fall 2019 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 13,360 people in 7,256 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, and more.

Programs and services accessed by 164 Berlin households representing 301 individuals this past year included:

- 112 individuals in 51 households accessed nutritious meals and/or meal equivalents at the food shelf.
- 35 households with 84 family members were able to keep heating their homes with help from our Crisis & Supplemental fuel programs as well as other utility costs.
- 20 individuals in 7 households worked with housing counselors to find and retain affordable, safe, secure housing.
- A homeless individual with 4 homeless family members worked with housing counselors to find and retain affordable, safe, secure housing.
- 4 children were in Head Start and Early Head Start programs that supported 5 additional family members.
- 2 households received emergency furnace repairs and 2 household furnaces were 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 10 residents, including 3 seniors and 3 residents with disabilities.
- 4 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.
- 43 residents had their taxes prepared at no charge by Capstone's IRS certified volunteers ensuring them all the refunds and credits they were due.
- 2 people participated in an intensive 12-week workforce training program for the food service sector.

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

CENTRAL VERMONT ADULT BASIC EDUCATION IN BERLIN



Local Partnerships in Learning

Central Vermont Adult Basic Education, Inc. (CVABE), a community-based nonprofit organization has served the adult education and literacy needs of Berlin residents for 54 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 and financial literacy
- English Language Learning and preparation for U.S. citizenship
- High school diploma and GED credential programs
- Academic skill readiness for work, career training and/or college

Berlin is served by our learning centers in Barre and Montpelier. The sites have welcoming learning rooms with computers, laptops and internet access to support instruction. CVABE staff and volunteers also teach students at the library or other local sites as needed.

Last year, 11 residents of Berlin enrolled in CVABE's free programs. In addition, 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 a 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. ***Children of parents with low literacy skills have a 72 percent chance of being at the lowest reading levels themselves, and 70% of adult welfare recipients have low literacy levels. By helping to end the cycle of poverty, your support changes the lives of Berlin residents for generations to come.***

CVABE provides free instruction to nearly 500 people annually in the overall service area of Washington, Orange and Lamoille Counties. It currently costs CVABE \$3,320 per student to provide a full year of instruction. *Nearly all students are low income.* Over 100 community volunteers work with CVABE's professional staff to meet the large need for these services while keeping overhead low.

We deeply appreciate Berlin's voter-approved past support. This year, your level support 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, to ensure we can help the neighbors who need education for a better life.

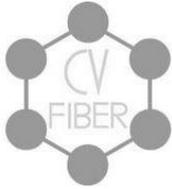
For more information regarding CVABE's adult education and literacy instruction for students, or volunteer opportunities, contact **Central Vermont Adult Basic Education, Inc.** at:

Barre Learning Center
46 Washington Street - Suite 100
Barre, VT 05641
(802) 476-4588

Montpelier Learning Center
100 State Street, Suite 3
Montpelier, VT 05602
(802) 223-3403

www.cvabe.org

CENTRAL VERMONT FIBER



ANNUAL REPORT

Approved November 12th, 2019

Central Vermont Internet (rebranded this year as CVFiber) is a Communications Union District (CUD) created following successful votes in 14 communities at Town Meeting in 2018: Barre City, Barre Town, Berlin, Calais, East Montpelier, Elmore, Marshfield, Middlesex, Montpelier, Northfield, Plainfield, Roxbury, Williamstown, and Worcester. Three more towns (Cabot, Orange, and Woodbury) successfully applied for inclusion in the district afterwards, bringing the total number of district member communities to 17. Many places in Central Vermont have limited access to truly high-speed broadband, and in many places non-wireless broadband service is monopolized by Digital Subscriber Line (DSL) or cable providers. Even where there is a choice, the incumbent providers have little incentive or ability to improve speeds or extend their networks to new customers. This lack of truly high-speed Internet access stifles economic development, hampers public safety, depresses property values, and restricts residents' abilities to access common online services.

With some initial organizational hurdles out of the way, we have hit the ground running, having secured \$12,500 in grants from the State of Vermont's ThinkVermont Innovation Grant and \$25,000 from a USDA-RD Rural Business Development Grant. Members of the CVFiber Governing Board, in conjunction with representatives from ECFiber, Kingdom Fiber, Washington Electric Cooperative, and many others worked with the Legislature this spring to craft and pass H.513, which provides resources for new and existing Internet service providers to build broadband infrastructure in locations where there are few other options.

We are currently in the process of applying for a Broadband Innovation Grant (part of the package of funding from H.513) from the State of Vermont for an additional \$60,000. These three grants will help us complete a feasibility study and build a business plan that will help us understand clearly where we should build fiber first and how to remain financially secure through the next five to ten years. With the study and business plan completed, we hope to secure up to \$4 million through a State-backed Vermont Economic Development Authority (VEDA) loan—another component of the recently-passed H.513. This loan will provide the startup funds that will let us build out approximately 100 miles of fiber and start connecting subscribers as soon as the second quarter of 2021. Once we have three years of solid financial statements, we will pursue traditional municipal revenue bonds to continue expanding the network until all residents, businesses, and civic institutions in all 17 of our towns have the option to subscribe to CVFiber.

We are still not certain where we will start building the network, though we have several promising possibilities. One of the most important things you can do as a community leader in Central Vermont is to encourage your constituents to complete the surveys (<https://arcg.is/1uaOm1>) that have been sent out over Front Porch Forum. If you need paper copies of these surveys, please contact your town's delegate to the Governing Board and we

will make sure you have some to hand out to people who are not connected to FPF. We are seeking tax-deductible donations and investments to provide matching funds to the VEDA loan we are applying for, and community support is essential to securing that loan.

In closing, we invite you to attend our November 12th meeting, where we will hold a public hearing to receive comments from you, the legislative bodies of district members, and hear all other interested persons regarding the proposed budget.

Respectfully submitted,

The CVFiber Governing Board

Greg Kelly (Barre City)	Lauri Scharf (Middlesex alternate)
Lucas Herring (Barre City alternate)	Ken Jones (Montpelier)
Josh Jarvis (Barre Town)	Dan Jones (Montpelier alternate)
Jeremy Hansen (Chair, Berlin)	Ray Pelletier (Northfield)
Jerry Diamantides (Berlin alternate)	John Quinn (Northfield alternate)
Nathan Hock (Treasurer)	Siobhan Perricone (Orange)
Andrew Gilbert (Cabot)	Michael Birnbaum (Plainfield)
Seth O'Brien (Cabot alternate)	Jeremy Matt (Plainfield alternate)
David Healy (Calais)	Jon Guiffre (Roxbury)
Jared Thomas (Calais alternate)	Frank Moore (Williamstown)
Tom Fisher (East Montpelier)	Rama Schneider (Williamstown alternate)
Tom McMurdo (East Montpelier alternate)	Francis Covey (Williamstown alternate)
Bob Burley (Elmore)	Thomas Lindsay (Woodbury)
Kent Shaw (Elmore alternate)	Susan Martin (Woodbury alternate, Clerk)
Jonathan Williams (Marshfield)	John Russell (Worcester)
Phil Hyjek (Vice Chair, Middlesex)	Allen Gilbert (Worcester alternate)

802.279.6504 Central.Vermont.Internet@gmail.com <http://cvfiber.net>
<https://facebook.com/CentralVermontInternet>

Providing Central Vermont residents, businesses, and civic institutions with universal access to a reliable, secure, locally-owned and –governed communications network able to grow to meet future community needs.

CENTRAL VERMONT HOME HEALTH & HOSPICE



2019 ANNUAL SERVICE REPORT

TOWN OF BERLIN

Central Vermont Home Health & Hospice (CVHHH) is a not-for-profit Visiting Nurse Association serving 23 communities in central Vermont with skilled nursing care, physical, speech, and occupational therapy, medication management, social work support, and a personal care to central Vermonters of all ages in the comfort and privacy of home. The organization is governed by a volunteer Board of Directors, each of whom lives in CVHHH’s service area. CVHHH is guided by a mission to care for all central Vermonters regardless of a person’s ability to pay, their geographic remoteness, or the complexity of their care needs. CVHHH embraces new technology and collaborates with other local providers to ensure that central Vermonters’ care needs are met. In addition to providing medically-necessary care, CVHHH promotes the general welfare of community members with public flu and foot-care clinics and grief and bereavement support groups. To learn more, visit www.cvhhh.org.

Report of CVHHH Services to the Residents of Berlin Jan 1, 2019 to December 2019*

Program	# of Visits
Home Health Care	2,871
Hospice Care	153
Long Term Care	1,011
Maternal Child Health	62
TOTAL VISITS/CONTACTS	4,097
TOTAL PATIENTS	167
TOTAL ADMISSIONS	209

**Audited figures are not available at the time of report submission. Preliminary figures are prorated based on the number of visits from January 1, 2019 – August 31, 2019 and are not expected to vary significantly.*

Town funding will help ensure CVHHH continues these services in Berlin through 2020 and beyond. For more information contact Sandy Rouse, CPA, President & CEO, or Kim Farnum, Director of Community Relations & Development at 223-1878.

600 Granger Road, Berlin, VT 05641 | 802.223.1878 | fax: 223-2861 | www.cvhhh.org

CENTRAL VERMONT MEMORIAL CIVIC CENTER

A Community Ice Rink and Sports Facility in Montpelier, Vermont

10 Gallison Hill Road, Montpelier, VT 05602

802-229-5900 www.cvmcc.org

The Central Vermont Memorial Civic Center (CVMCC) is a community run non-profit independent recreation center serving the Town of Berlin and other towns in Washington County since 1998. The Civic Center is open to all the public, schools, and residents. It is the only resource for indoor soccer, lacrosse, and golf in the spring. In the winter it provides indoor ice for public skating, broomball, and youth, adult, and high school hockey. The Civic Center is entirely supported by user fees, and municipal, business, and private donations.

For more information visit their website or facebook page or call 229-5900.

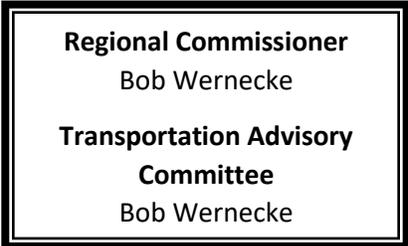


CENTRAL VERMONT REGIONAL PLANNING COMMISSION
2019 ANNUAL REPORT, TOWN OF BERLIN

The Central Vermont Regional Planning Commission is a consortium of 23 towns and cities in Washington County and western Orange County. The Commission provides planning, development, and project implementation assistance to communities. All municipalities in the region are entitled to equal voting representation by a locally appointed member to the governing Board of Commissioners.

2019 Berlin Activities

- ❖ Initiated work in Steven’s Branch watershed to help identify and prioritize vulnerable storm damage areas and create solutions.
- ❖ Assisted with a Local Emergency Management Plan and National Flood Insurance Program training.
- ❖ Participated with VTrans and Town on presentation of Berlin Route 62 Park and Ride expansion, and assisted with outreach for Exit 6 I-89 ledge removal.
- ❖ Facilitated final design of three stormwater mitigation projects identified as priorities in the Town’s Stormwater Master Plan.
- ❖ Assisted the Town with successful Village Center Designation application and participated in meetings regarding New Town Center Designation.



CVRPC Projects & Programs

- ❖ *Municipal plan and bylaw updates*
- ❖ *Brownfields environmental assessments*
- ❖ *Transportation planning*
- ❖ *Emergency planning*
- ❖ *Energy conservation and Natural resource planning and projects*
- ❖ *Regional plan development*
- ❖ *Geographic Information System services*
- ❖ *Grant writing and management*
- ❖ *Special projects (i.e. downtown revitalization, recreation paths, farmland preservation, economic development, and affordable housing projects)*

The Commission has no regulatory or taxing authority; each year, we request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for state and federal funding. Your continued support for local and regional planning is appreciated! CVRPC is your resource -- please contact us at 802-229-0389 or cvrpc@cvregion.com for assistance.

CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT



137 Barre Street, Montpelier, VT 05602

www.cvswwd.org 802-229-9383

CVSWMD FY 2019 Report for Berlin

The Central Vermont Solid Waste Management District serves 19-member cities and towns and approximately 52,000 residents to reduce and manage solid waste. Matthew Levin represents Berlin on the CVSWMD Board of Supervisors. CVSWMD is committed to providing quality programming, meeting state mandates and providing information and resources to our member communities.

In FY19, CVSWMD provided \$11,809.33 in School Zero Waste and Organizational Waste Reduction & Reuse Program Grants, and \$6,921.94 in Green Up Day Grants. The Town of Berlin received a Green Up Day Grant in the amount of \$400.00.

Also in FY19, CVSWMD provided \$12,661.00 in Municipal Services Program grants. The District invites all member municipalities to apply for an annual Municipal Services Program Grant.

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

- **Residential Composting:** CVSWMD sells Green Cone food digesters, Soil Saver composting bins and kitchen compost buckets to district residents. CVSWMD also offers free workshops about backyard composting, recycling, safe non-toxic cleaning, and zero waste initiatives.
 - **Events Assistance:** CVSWMD offers a bin loan program providing recycling, compost, and trash bins with signs; an event kit for events under 300 people, providing reusable dishware, flatware, linens and more to help community events reduce waste; and staff assistance to larger event organizers, including downloadable templates for zero waste events on our website. cvswwd.org/zero-waste-events.
 - **School Programming:** Our School Zero Waste Program works with all 26 schools in the District, teaching solid waste lessons in classrooms and facilitating the recycling of paint, bulbs, electronics, batteries and more. In FY19, we taught 6 classroom programs, supported a demonstration onsite composting system, and piloted one zero waste event at Berlin Elementary School. School Program Coordinators work with maintenance staff and teachers to help schools compost on site and mentor student groups who lead initiatives toward zero waste in their schools.
 - **Special Collections:** In FY19, 8 collection events were held, in which CVSWMD collected hazardous waste, paint, batteries, e-waste, and fluorescent bulbs.
 - 160 households participated in the Barre Town household hazardous waste collection.
 - **Additional Recyclables Collection Center (ARCC):** The ARCC, at 540 N. Main St. in Barre, is open M, W, F 11:30am-5:30pm and the third Saturday of each month from 9am-1pm. **Please note that ARCC hours may change in 2020.** The ARCC is a recycling drop-off for hard-to-recycle materials. *Blue bin recyclables are not accepted at the ARCC.* More info at cvswwd.org/arcc.
 - In FY19, 270 visitors from Berlin recycled at the ARCC.
- Web Site:** CVSWMD posts useful information on what can be recycled, what can be composted, how to dispose of hazardous waste, leaf and yard waste disposal, Act 148, details of our special collections, and an A to Z Guide listing disposal options for many materials. For specific questions, call 802-229-9383.

CIRCLE



Po Box 652, Barre, Vermont 05641

24-Hour Toll-free Hotline: 1-877-543-9498

Formerly Battered Women's Services and Shelter

Circle is a community-based organization dedicated to ending domestic abuse. Circle provides advocacy, support services, and shelter to help abuse survivors build on strengths to shape fulfilling lives for themselves and their children. Operating in partnership with related Washington County Organization and agencies, Circle strives to mobilize community awareness and sensitivity to issues relating to domestic abuse.

Due to confidentiality issues, the majority of clients who call our hotline or request services from us do not disclose their town of residence. Because so many callers or clients do not identify themselves or the area from which they are residing in, it is difficult to report with any degree of accuracy the true number of Berlin residents served.

Throughout the 2019 fiscal year, Circle staff and volunteer advocates have provided the following services:

- Staff and volunteer advocates responded to 5,944 hot line calls.
- Shelter services were provided to 25 women and 18 children for a total of 2,219 bed nights.
- Our prevention based programs in schools reached a total of 371 students through 7 presentations.
- Circle provided community presentations to 586 individuals through the 30 trainings and workshops offered throughout Washington County.
- Advocates provided support to 123 plaintiffs during Final Relief from Abuse Hearings, and assisted 116 individuals file for temporary orders.
- Court Education Program was presented to 260 individuals, and our Court Hour Program, which offers one-on-one support to plaintiffs as they prepare for their final hearings, was offered to 37 individuals.
- Circle held 32 support group sessions, which 37 unduplicated women and their children attended.
- Over 1,500 people received direct services from Circle, which are maintained by trained staff and volunteer advocates.
- Our organization continues to rely heavily on the vast support of its many dedicated volunteers; Board Members, Hotline Advocates, and Shelter Support have all contributed 8,103 hours to the work of Circle.

COMMUNITY HARVEST OF CENTRAL VERMONT



Community Harvest of Central Vermont (CHCV) brings community together through gleaning to recover surplus food grown on area farms which is then delivered to sites that serve those with limited access to fresh, local food. In the process, the community has the opportunity to gain a greater awareness and appreciation of the local food system, healthy eating, and waste reduction.

For the past six years, CHCV has recovered and donated more than 240,000 pounds -- equivalent to 720,000 servings -- of fresh, local produce. We work with local farms and growers to glean the extra produce that can't be sold and would otherwise go to waste, all with the help of hundreds of volunteers each season. CHCV is the only local program helping farms donate their surplus food to help increase food security for thousands of Central Vermonsters.

In 2019, CHCV partnered with 40 area farms and growers and more than 400 volunteers, donating produce to 20 area programs serving 10,065 people with limited access to healthy, fresh local food. The community volunteers are what makes it possible to glean the volume of food that we do, and 78 of them call Berlin home.

CHCV donates to Washington County organizations, such as food shelves and senior meal programs. We donate to and partner with Berlin Elementary School Farm to School program, as well as other sites in surrounding towns, including all the meals on wheels sites that Berlin residents utilize.

Berlin residents have been accessing fresh, local food through our organization for the last four years. We look forward to continuing to serve even more Central Vermonsters, including those in Berlin, as we work to expand the amount of food we glean and donate each season.

CHCV is a private, 501(c)(3) non-profit, volunteer driven community service organization. Our work is funded by individual donors, area towns, foundations, partner contributions, and local sponsors.

Thank you for your continued support.

**For more information or to get involved with CHCV, please visit
www.communityharvestVT.org, call 802-229-4281,
or email CommunityHarvestVT@gmail.com. CHCV, 146 Lord Road, Berlin, VT 05602**

FAMILY CENTER OF WASHINGTON COUNTY



FAMILY CENTER OF WASHINGTON COUNTYserving families in Berlin

The Family Center of Washington County provides services and resources to all children and families in our region. We offer services for children, youth and families, including: Early Care and Education, Children's Integrated Services-Early Intervention, Family Support Home Visiting, Child Care Financial Assistance, Child Care Referral, Welcome Baby Information, Family Supportive Housing Services, Specialized Child Care supports, Transportation, Reach Up Job Development, Family Works, on-site Parent Support Groups, Parent Education, and Playgroups for children from birth to five. We are grateful for the support shown by the voters of Berlin. For more information about Family Center programs and services, please visit: www.fcwcv.org .

Among the 162 individuals in Berlin who benefited from the Family Center's programs and services from July 1, 2018 – June 30, 2019 were:

- *14 families** who received **Information & Referral**, including consulting our **Child Care 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.
- *23 families** who received **Child Care Financial Assistance**.
- *41 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.
- *26 children and parents** who attended our **Community Events**.
- * 7 children** who attended our 5 STARS **Early Childhood Education** program.
- *21 individuals** who were served by one of our **Home Visiting** services, providing parent and family education and support.
- *19 children and caregivers** who received food and household items from our **Food Pantry** to help supplement their nutritional and basic needs of families we serve.
- * 3 children** who received **Transportation** assistance through our bus.
- * 6 individuals** who received **Employment Training** in our **Family Works** program and **Reach Up Job Development**.
- * 2 families** who were screened for Adverse Family Experiences (**ACEs**) and then received support.

Building resourceful families and healthy children to create a strong community.

383 Sherwood Drive, Montpelier, VT 05602 802-262-3292 familycenter@fcwcv.org www.fcwcv.org

GOOD BEGINNINGS OF CENTRAL VERMONT



Good Beginnings of Central Vermont

Our mission is to bring community to families with new babies. Our largest program, the Postpartum Angel Family Support Program, matches families with a trained volunteer for up to 12 weeks of in-home postpartum support and respite. Our volunteers also provide in-arms cuddling to newborns boarding at CVMC for health reasons. Our free Journey Into Parenting workshop helps expectant parents prepare for the postpartum period, and the Nest parent drop-in space hosts formal and informal gatherings for parents with infants and toddlers, in a welcoming and developmentally-appropriate space. Low-income families are eligible for assistance through our Emergency Fund and Free Carrier Programs. All our programs are available at no charge to any local family with a new baby.

Last fiscal year, our volunteers provided more than 1,000 hours of respite, support, and community connections to 82 families, including 6 newborns boarding at the hospital. 135 families visited our Nest drop in space. 17 families received free infant carriers, and 3 families received a total of \$900 in emergency funding to help with basic needs.

Last year, we served 9 families from Berlin. One family was matched with a Postpartum Angel, and that family continues to receive in-home respite, support, and community connection from their volunteer this fiscal year as well. One family participated in a Babywearing Clinic and received a free high quality infant carrier through our Free Carrier Program. Eight families attended free events at our Nest parent drop-in space.

Contact Us:

Good Beginnings of Central Vermont
174 River Street, Montpelier, VT 05602
info@goodbeginningscentralvt.org
www.goodbeginningscentralvt.org
802.595.7953

GREEN MOUNTAIN TRANSIT (GMT)

Town of Berlin FY19 Annual Report

Who We Are

GMT 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. GMT 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

GMT 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 GMT volunteer drivers, special shuttle service or general public routes.

In FY19 Berlin residents were provided special transportation services, totaling 16,556 rides.

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

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

In FY19, total GMT ridership was 354,202. 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

GMT Volunteer Driver Program

In addition to shuttle vehicles, GMT uses an extensive network of Volunteer Drivers to provide coordinated and caring rides throughout our rural service area. Volunteer Drivers are essential in providing cost effective and community driven services, and are the foundation of our special services. Drivers are reimbursed for the miles they drive and provide services under the management of GMT.

Thank You

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

KELLOGG-HUBBARD LIBRARY

135 Main Street, Montpelier, VT 05602

223-3338 Adult Desk / 223-4665 Children's Desk / info@kellogghubbard.org / www.kellogghubbard.org



The Kellogg-Hubbard Library is an independent non-profit organization that serves Berlin and five other Central Vermont communities. One of the busiest libraries in the state, it is open 46.5 hours and six days per week and has the largest library collection in the region. Last year we had over 201,000 patron visits.

The library's current budget is \$929,100, and it depends on taxpayers for half of its revenue. Fundraising, donations, grants and endowment earnings provide the other half. We are asking the Town of Berlin to contribute \$30,402 towards running the library. This is the same amount Berlin residents approved on Town Meeting Day 2018 and 2019, and *it is only 3.3% of the cost of operating the library*. Recognizing that not all Berlin residents use this library, the Kellogg-Hubbard is requesting \$10.80 per capita support from the town. The statewide average local taxpayer support for libraries is \$32.99 per capita.

How does the Kellogg-Hubbard Library serve Berlin residents?

- Last year, Berlin residents borrowed 7,927 physical items (plus digital borrowing which is not tallied by town).
- 445 Berlin residents have *active* library cards. (Cards not being used become *inactive*.)
- The Library Outreach program regularly visits 3 Berlin daycares and occasionally visits the preschool at Berlin Elementary. Last year our volunteers made 60 daycare visits, and delivered 1,064 books to children.
- The Library maintains a free book exchange and reading nook at the Berlin Mall. It is the largest library book exchange that we maintain in any of our member communities.
- New this year, our Outreach Coordinator is offering "read me a story" story times at the Hub in the Berlin Mall on the first Saturday of every month.

How does the library serve *all* of our member communities?

- Free or reduced-price museum and park passes to: ECHO Aquarium, Fairbanks Museum, Vermont Institute of Natural Science, Vermont State Parks, Vermont Historic Sites, Shelburne Farms, Shelburne Museum and Vermont History Museum.
- Dozens of summer activities and multiple-day summer camps for children.
- Downloadable E-Books and Audiobooks, used 22,280 times last year.
- Access to Learning Express, a database of educational resources and practice tests.
- 14 public computers used 13,245 times last year; and free Wi-Fi used 54,325 times.
- 72,074 books, audiobooks on cd, DVDs, magazines and newspapers in our collection.
- 575 programs for children and adults. Last year, attendance totaled 10,012.

In 2020, we look forward to continuing to serve the residents of Berlin. I invite you to reach out to us and share your thoughts on how we can continue to improve.

~ Carolyn Brennan, Co-Director

MONTPELIER SENIOR ACTIVITY CENTER

Montpelier Senior Activity Center – For Berlin Town Report on FY19

MSAC is your home for healthy aging and lifelong learning. Everyone 50+ is welcome at MSAC, a place where vibrant, diverse programming promotes lifelong learning, healthy aging, socialization, enhanced nutrition, and access to aging resources. If you'd like to learn more, visit www.montpelier-vt.org/msac, call us at 223-2518 or stop by at 58 Barre Street in Montpelier.

The mission of the Montpelier Senior Activity Center is to enhance the quality of life for the older adults in the Montpelier area through opportunities that develop physical, mental, cultural, social, and economic well-being at a welcoming, flexible environment. Our core program is our diverse set of over 80 weekly classes, including movement, humanities, and arts that encourage mental and physical well-being. Our welcoming center offers a gathering space for games, computer use, a book and DVD library, and more. Classes are affordable (a 12-week yoga class is just \$35), many activities are free, some are open to younger people, and financial aid is available to all.

Community FEAST meals are offered Tues./Fri. for a low suggested donation. Meals are delivered daily to residents in Montpelier and Berlin, and nearly a fifth of the home deliveries went to Berlin residents. MSAC connects older adults to vital community services to help them stay healthy and independent, hosting a resource library, free tax clinic, inexpensive foot care clinics, and serving as a gateway to community agencies.

100% of our 2019 annual survey participants would recommend MSAC to a friend, 81% say they're learning new things because they began taking part, and 65% say they're getting more physical exercise. Full results of our annual survey are available on our website to further illustrate the positive effect of MSAC on peoples' lives. One member told us, *"MSAC has helped me create a new life for myself following the loss of my partner. It has helped me meet new friends and stay busy with fun and healthy activities and meals. It is an enormous asset to Montpelier and the surrounding towns."*

In the past year, at least 57 and likely 60 or more residents of Berlin participated in our programs, many of whom are your most vulnerable community members receiving daily deliveries of FEAST at Home senior meals (also known as Meals on Wheels) program at no charge, though participants are given the opportunity to donate part of the cost. These meals are highly subsidized by MSAC, which must fundraise to cover two thirds of the cost (beyond what limited federal Older Americans Act funding through the Council on Aging covers).

As a supporting town, Berlin members have reduced dues and can register for classes earlier. More people from Berlin took advantage of many MSAC events, meals and services that are free and open to the public. We recognize the great importance of other organizations to your residents, and we believe in working collaboratively to serve seniors! We hope to serve even more Berlin residents in the coming year and greatly appreciate your support!

Contacts: Janna Clar, Director, Montpelier Senior Activity Center,
58 Barre Street, Montpelier, Vermont 05602 (802) 223-2518,
Email: jclar@montpelier-vt.org, Website: www.montpelier-vt.org/msac

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 2019 Town Report

In 2019, People's Health & Wellness Clinic celebrated its 25th anniversary of providing primary health care and wellness education to uninsured and underinsured people in central Vermont.

Our services include high quality medical, mental health, oral health, and bodywork services which are provided at no cost to our patients. We also continue to provide extensive case management, referrals, and assistance enrolling in health insurance and financial assistance programs.

In Calendar Year 2019, People's Health & Wellness Clinic served 557 unduplicated individuals, who required 2,631 patient interactions. 227 of these patients were new to the clinic. We had 1,147 healthcare visits and 615 medical consults. 179 individuals came for 284 dental hygiene visits and 94 referrals to dentists for more advanced treatment. We provided 262 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 financial assistance programs, such as Vermont Health Connect, Medicaid, You First, and hospital patient financial assistance programs. 92 patients were assisted with enrollment in these programs.

Volunteer practitioners are the heart of our service model. In 2019, over 60 volunteers gave over \$96,000 worth of their time serving our patients. Over \$30,000 worth of pharmaceuticals, medical supplies, and other services were donated for our patients.

12 separate Berlin residents sought our services in 2019, 6 of whom were new to the clinic. They required 42 separate patient interactions. They came for 20 medical visits, 6 mental health visits, and 1 dental visit. Berlin patients had 7 case management interactions, 6 medical consults, and 18 diagnostic tests (labs, x-rays, etc.). Our navigation services helped 2 individuals enroll in health insurance and assistance programs.

As a federally deemed free clinic, we cannot charge for services. We depend on grants and donations.

We are grateful to the voters of Berlin for many years of support and we are pleased to be able to provide these services to the central Vermont community.

Rebecca Goldfinger-Fein
Executive Director

SEXUAL ASSAULT CRISIS TEAM



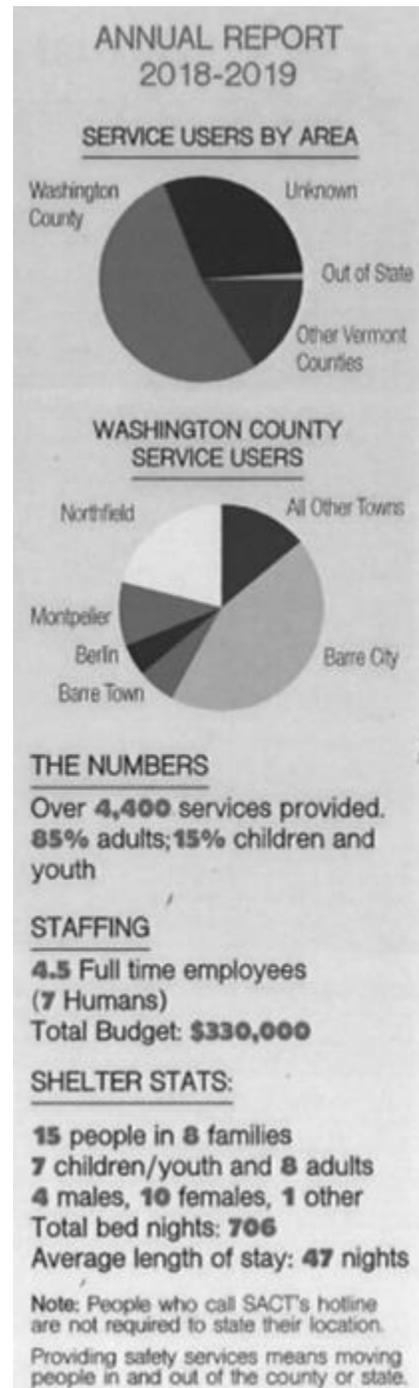
Sexual Assault Crisis Team of Washington County, VT

4 Cottage Street, Barre, VT 05641; 802-476-1388; www.sactvt.org

The Sexual Assault Crisis Team (SACT) exists to transform relationships at all levels of our community; to build knowledge and skills in empathy, power, equity, respect, communication, and accountability. Intersections of poverty, classism, sexism, capitalism, ableism, heterosexism, substance use, and racism work together to create a community where hate and violence is expressed in a variety of harmful ways. We believe that all people should have freedom and autonomy over their bodies, and that sexual violence against one person harms entire communities. We wish to address the root causes of sexual violence in our community and work toward the end of violence. SACT supports and empowers people who have experienced sexual harm to take steps toward healing, through accessing their hopes and supporting their concrete needs. Our supports are voluntarily, and individualized for the unique needs of all our service users.

Services We Provide

- 24/7 HOTLINE support at 802.479.5577
- Community education and sexual violence prevention
- Safety planning/emotional support
- Advocacy at Sexual Assault Nurse Examination (SANE)
- Assistance applying for victim's compensation
- Support in court hearings, at crime related appointments & interviews
- Referrals to and support in accessing community resources
- Parent, friend & caregiver support
- Emergency shelter/support in accessing safe & permanent housing
- Coordinated efforts with area agencies
- Bystander training
- Support groups
- Case management
- Emergency support with living needs
- Sex trafficking response & prevention



U.S. DEPARTMENT OF VETERANS AFFAIRS



U.S. Department
of Veterans Affairs

White River Junction VA Medical Center
215 North Main Street
White River Junction, VT 05009
866-687-8387 (Toll Free)
802-295-9363 (Commercial)

In Reply Refer to: 405/00

December 23rd, 2019

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Respectfully;

Becky Rhoads, Au.D.
Associate Medical Center Director

VERMONT 2-1-1

Vermont 2-1-1 Referrals in Berlin

Vermont 2-1-1 is a 24/7 Information and Referral program of the United Ways of Vermont. By dialing 2-1-1 or by texting your zip code to 898211, you will receive up-to-date information and referrals on health and human services for your area and region. (Text between 8:00am-8:00pm, Monday-Friday.)

Our 2-1-1 system in Vermont is at the fingertips of every resident and every phone. 2-1-1 is cost-effective, high quality, personal, flexible and community-based.

Can't find what you need? You can always reach one of our trained professionals by phone or by text. Vermont 2-1-1 is here to offer help and to offer hope.

- One call or text gives you access to resources across your community. 2-1-1 is efficient, fast and easy to use.
- No more wrong numbers; no more wasted time trying to find the right resource(s).
- 2-1-1 is a private and confidential call or text; most often the name of the caller is not even taken. Language translation services are also available.
- 2-1-1 maintains the integrity of the 9-1-1 system; saving that vital community resource for life and death emergencies.
- 24-hour availability every day of the year by phone or by clicking on vermont211.org
- 2-1-1 is an easy way to find or give help in your community.

In times of disaster, Vermont 2-1-1 plays a critical role in bringing information to the people most affected by the events and relaying the needs of callers back to the government officials and the first responders.

What are the needs in your community?

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 county are available on our website.

Residents of Berlin made 134 contacts to Vermont 2-1-1 during 2019 for a range of needs, resulting in referrals to services and resources. The top five were as follows:

- Basic Needs, with referrals for homeless intake (35), community shelters (6), and 8 other housing services. Others included rental assistance, clothing, transportation, and utility assistance.
- Income Support and Employment, resulting in referrals for public assistance programs (18) and undesignated temporary financial assistance.
- Organizational/Community Services (14), for specialized information and referral services and directory assistance.
- Health Care (5), including Health Supportive Services, Inpatient Facilities, and Specialty Medicine.
- Consumer Assistance and Protection (4), including Consumer education and General Consumer Complaints.

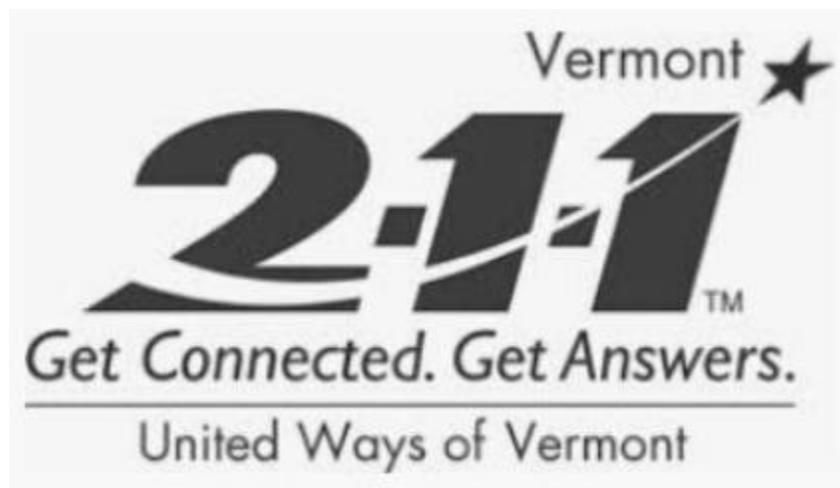
These referrals may not represent unique individuals; sometimes multiple referrals are made to the same person.

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 see or subscribe to our newsletter, go to: <http://www.vermont211.org/news/monthly-newsletter>

Vermont 2-1-1 Partners with Help Me Grow

Help Me Grow VT provides a centralized resource center that promotes family well-being by connecting children and their families to community-based services and resources for children birth through age eight. They offer care coordination and help with navigating services to ensure families connect to the resources and services they need. Help Me Grow Child Development Specialists also answer questions about children’s behavior and development and offer developmental screenings to help identify children who are at risk for delays, so that services can begin as early as possible. Contact them at 2-1-1 extension 6, Monday-Friday: 8:00am-5:00pm; Text HMGVT to 898211, or email to info@helpmegrowvt.org.



VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED



Report of Services for Town of Berlin

The Vermont Association for the Blind and Visually Impaired's 2019 Fiscal Year was an exciting one. The number of clients we serve has continued to increase annually, and we have made significant updates to our SMART Device Training Program (formerly known as the iOS Training program) for adult clients.

It's clear to us at VABVI that our mission and services will continue to play a critical role in the lives of many Vermonters well into the future. We are working harder than ever to support anyone living in Vermont who is experiencing vision loss.

SMART Device Training Program (formerly known as the iOS Training Program): The program served 116 clients in its first year. After the launch of this program, several updates were made to reflect lessons learned, advances in technology, and additional client needs. Initially, the program only utilized tablet and smartphone devices with iOS capabilities. Our Teachers of the Visually Impaired underwent additional training and now have the capability to show clients how to use smart devices and speakers of several makes and models: Android, Google, Apple, and Amazon.

PALS (Peer Assisted Learning and Support) Groups: PALS Groups, held throughout Vermont, are monthly meetings where members share coping strategies and to discuss the practical, social and emotional challenges of vision loss.

HAPI (Helping Adolescents Prepare for Independence): The HAPI program enables Teachers of the Visually Impaired and Certified Vision Rehabilitation Therapists to work one-on-one with students to practice daily living skills.

IRLE Summer Camp (Intensive Residential Life Experience): IRLE camp helps VABVI students develop social skills, meet fellow visually impaired peers, meet adult mentors, learn independent living skills, and improve self-advocacy skills.

During Fiscal Year 2019, we served 1,431 clients from all 14 counties in Vermont. This included 5 adult clients in Berlin, and 111 adults and 17 students in Washington County.

For more information about VABVI's services or to volunteer, please contact Shannon Turgeon at (802) 863-1358 ext. 217, or at sturgeon@vabvi.org. Visit us our website at www.vabvi.org and feel free to "like" us on Facebook at <https://www.facebook.com/vabvi802>.

VERMONT CENTER FOR INDEPENDENT LIVING TOWN OF BERLIN - SUMMARY REPORT

For 40 years, The Vermont Center for Independent Living (VCIL) has been teaching people with 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 (85% of whom have a disability) 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'19 (10/2018-9/2019) VCIL responded to thousands of 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 **250** individuals to help increase their independent living skills and **6** peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **163** households with information on technical assistance and/or alternative funding for modifications; **122** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **86** individuals with information on assistive technology; **46** of these individuals received funding to obtain adaptive equipment. **499** individuals had meals delivered through our Meals on Wheels (MOW) program for individuals with disabilities under the age of 60. We are also home to the Vermont Telecommunications Equipment Distribution Program (VTEDP) which served **40** people and provided **31** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone.

During FY '19, **5** residents of **Berlin** received services from the following programs:

- Meals on Wheels (MOW)
(\$**570.00** 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 web site at **www.vcil.org**.

Population Served Annually: Berlin residents 5 Non-Berlin residents 1,660

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

Local Health Report for Berlin

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. Your district office is in Barre at the address and phone number above. We provide a wide range of resources and services to the community and local partners with the goal of promoting health and wellness for all Vermonters. For example, in 2019 we:

Supported health in the community: Central Vermont New Directions Coalition was awarded \$198,500 to combat tobacco use, underage drinking, youth marijuana use, and prescription drug misuse. As a result, Washington County residents gained more access to community health policy assistance, tobacco and vaping education, tobacco cessation resources, alcohol awareness outreach, prescription drug take back opportunities, and marijuana education.

Provided WIC food and nutrition education to families: 1,030 women, infants, and children in Washington County were served by the Women, Infants, and Children (WIC) Supplementation Nutrition Program. WIC is a nutrition program for growing families, which includes nutrition education, breastfeeding support, healthy food, and health care referrals. In Washington County we have 9 grocery stores that accept the WIC card.

Ensured emergency preparedness: Worked with local partners, including schools, hospitals, and emergency personnel to be prepared to distribute medicine, supplies, and information during public health emergencies. Central VT's Medical Reserve Corps contributed 300 volunteer hours supporting public events.

Prevented and controlled the spread of disease: Responded to 417 infectious disease cases in our region. We also helped partners understand the risk of vaping/e-cigarette use and set-up 17 safe syringe disposal sites (in Barre) to improve public safety and reduce risk of disease.

Supported student wellbeing: In Washington County, 63% of students agree/strongly agree they believe they matter in their community. We collaborated with schools to help improve student health and youth empowerment by funding and assisting with community coalitions working within schools, holding youth-led community and policy conversations, and supporting dialogue nights focused on youth risk behavior survey data.

Prevented substance misuse and abuse: The regional substance abuse prevention consultant worked with community groups, schools, service providers, hospitals, and law enforcement to provide community organizing assistance, program planning and consultation, presentations and training, community grants technical assistance and guidance, and information & referral.

Join us on <https://www.facebook.com/vdhbarre>

WASHINGTON COUNTY MENTAL HEALTH SERVICES



WCMHS

Where Hope and Support Come Together

Washington County Mental Health Services, Inc.

Serving People with Mental Health and Developmental Challenges

Washington County Mental Health Services, Inc. (WCMHS) is designated by Vermont Statute to offer a comprehensive range of services to adults with mental illnesses, children and adolescents with serious emotional disturbances, and people with developmental disabilities. For over 50 years we have worked to serve our community through education, support, and treatment of individuals who live with mental health challenges, substance use issues, or developmental disabilities. We need only look toward national statistics to see that the need for these services is clear. The prevalence of a diagnosable mental illness in adults is 18.6%; people over the age of 12 needing treatment for an alcohol or drug abuse problem is estimated at 9.3%; and the prevalence of a developmental disability of any kind in children over 12 years increased from 12.8% to 15% in recently released national data.

WCMHS is private, non-profit 501(c) (3) corporation with a citizen Board of Directors, funded primarily through a contract with the State of Vermont. The majority of individuals served live at or below poverty levels, and 90% of revenue comes from fee for service Medicaid funding. Other funding comes from various local and state contracts; government, corporate and foundation; area town funding and fees based on the client's ability to pay. No one is turned away from services based on their ability to pay.

Guidelines for acceptance and participation in all programs are the same for everyone without regard to race, color, national origin, age, disability, gender, sexual orientation, military status or religion. WCMHS emphasizes accessibility through satellite offices and programs in the field. Programs are flexible and specifically designed to meet the needs of the individual client.

For more information on all programs call 802-229-0591 or visit www.wcmhs.org

WASHINGTON COUNTY YOUTH SERVICE BUREAU

The Washington County Youth Service Bureau / Boys & Girls Club

During the past service year July 1, 2018 – June 30, 2019, the Washington County Youth Service Bureau/ Boys & Girls Club provided the following services to 29 unduplicated individuals from Berlin:

1 Youth was 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.

3 Youth 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 participated in the **Basement Teen Center** (Montpelier) that provides regular, supervised drop-in time, a variety of positive activities, and opportunities for youth leadership that support positive skill development between the hours of 2pm and 6pm, when teens are at greatest risk to engage in harmful behaviors.

2 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 Youth participated in the **Transitional Living Program** that helps homeless youth ages 16-21 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 Berlin youth are on the waiting list)

1 Youth was served by the **Mentoring+ Program** that matches youth ages 11-17 with community mentors.

19 Community Members were served through the **46th Annual Free Community Thanksgiving Dinner** organized by the Bureau and includes home delivery for housebound community members. One meal was delivered.

This year's funding request represents approximately \$17 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. **No one is turned away for inability to pay.**

The Bureau's mission is *"To provide a wide range of innovative and effective programs that empower and enrich the lives of youth and families in Washington County, and to provide leadership and support to other youth programs throughout Vermont."* We accomplish this through a variety of programs including: youth & family counseling; a program for runaway youth; a transitional living program for homeless youth; an adolescent substance abuse treatment program; a support program for youth in foster care; a transitional living program for young men returning from jail; a teen center; a substance abuse prevention program; and a 24 hour on-call service. While the above identifies the specific services delivered to residents in FY '19, the types of Bureau services accessed by Berlin residents vary from year to year. Berlin residents are eligible to participate in any of our community based programs as outlined on our website: www.wcysb.org. 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 802-229-9151, 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

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:

___ Public Works Board

___ Planning Commission (PC)

___ Development Review Board (DRB)

___ Cemetery Commission

___ Conservation Commission

___ Recreation Board

___ Emergency Management Team

___ Economic Development Committee

___ 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

Other Berlin groups:

Berlin Historical Society – 552-8804 historicalsociety@berlinvt.org

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

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TAXES – AUTOMATIC DEDUCTION FORM



**NOTICE TO ALL TAXPAYERS
OF THE TOWN OF BERLIN**

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

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

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

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

=====

AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED PAYMENTS

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

Name _____ **Parcel ID#** _____

Tel # _____

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

Name of Bank or Credit Union _____

City _____ **State** _____ **Zip Code** _____

ABA Number** _____ **Account Number** _____

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

Payment Option:

_____ Quarterly (4 equal to coincide with tax due dates)

_____ 25% down with 9 monthly payments. September – May and

12 Monthly Payments: June thru May

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

Signed: _____ **Date:** _____

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Photo: Berlin Sunset by resident Ellen Richards

SCHOOL REPORTS

Berlin Elementary School and U-32 High School budget, audit, and staffing information along with school reports are now available as part of the merged Washington Central Unified Union School District (WCUUSD) which includes all six schools in Berlin (BES), Calais (CES), East Montpelier (EMES), Middlesex (Rumney), Worcester (Doty), and U-32 HS. Please contact your school board members or central office (802-229-0553) regarding the budget or with other questions about the schools. Information can also be found online at: www.wcsu32.org

WCUUSD Annual Meeting, Monday, March 2, 2020

6:30pm at U-32 HS, room 128/131