



**Town of Berlin  
Municipal Office Building  
108 Shed Road**

**Berlin, VT. 05602  
Regular Select Board Meetings  
1<sup>st</sup> & 3<sup>rd</sup> Thursday of Each Month**

**Monday, January 4, 2021  
7:00 PM**

Selectboard Members: Bradley Towne, Chair; Flo Smith, Co-Vice Chair; Justin Lawrence, Co-Vice Chair; John Quinn III, Secretary; Angelina Capron. Present: Tom Badowski, Assistant Town Administrator; Diane Isabelle, Town Treasurer; ORCA; David Delcore; Linda Mullen, Fothergill and Segale. All items are unanimous unless otherwise noted.

**UNAPPROVED MINUTES**

Call to Order

Chair Towne called the meeting to order.

Additions or Changes to the Agenda

None.

Public Comment

None.

Treasurer's Report

All that Treasurer Isabelle wished to discuss is included in the remainder of the agenda.

Auditor's Report – Linda Mullen Fothergill and Segale

Mullen reviewed the auditor's report, highlighting assets of special funds before reviewing profit and loss of the town as if it were an entity. The governmental activities profited about \$151,000 and the proprietary funds had \$181,000 for change for the year. She then indicated the pages that represent the way the town normally looks at reports, in a modified accrual (rather than full accrual). The general fund, the only one considered a major fund, is displayed alone while other funds are displayed together. The next page of significance highlighted profit and loss in the modified accrual format. It reflected a net increase for the year of \$366,000 and an ending balance of \$1.58 million. The other non-major funds shows \$203 of revenue (interest earnings) and \$15,000 in expenses (donation to VT rail trail) leaving a net loss of \$14,797, and an ending balance of \$98,000. She then reviewed exhibit g, representing a budget to actual for the general fund. The revenue was over budget by \$62,000 for the year, with \$30,000 being pilot money and \$32,000 representing property taxes. Most of that \$32,000 is a decrease in property tax revenue at August 31 this year compared to last. The deferred amount (when decreased) is added to revenue which is a function of timing relative to when payments come in after year end. State of Vermont revenue was over budget by almost \$82,000. Total revenue was over budget by \$192,000. On expenditures, most accounts were close to budget. In all general government accounts, the total amount under budget was \$51,000. The police department was under budget by \$53,000. Some of that is due to policing grants which is an unbudgeted expense but includes revenue that is also unbudgeted. Salary accounts make up most of the

over budget amounts. The highway reflects a \$28,000 expenditure over budget, most from resurfacing gravel which was over budget by \$25,000. For capital outlays, the numbers reflect being under budget by \$43,000 due to the timing of COVID. Overall, the town is in the green by \$211,000 when the budget was intended to be level funding. After adding the loan proceeds and asset sale, the surplus is \$366,000. She then reviewed proprietary funds balance sheets and the income/loss from those funds. The non-major funds hold a balance of \$97,000. The work conducted on the audit produced an unmodified opinion which is the best to have. Quinn asked about using surplus funds. Isabelle explained that other towns utilize those funds in different ways, it will just be a matter of how those are recorded. The town is in need of a single audit next year, Badowski asked if it will be the same process as this year's audit. Mullen explained there is more work involved in a single audit which is required when the town spends more than \$750,000 in federal funds. There are stricter requirements.

#### Approval of Audit

Lawrence moved to approve the audit. Seconded by Quinn. Passed unanimously.

#### Fisher Road Culvert Financing – State Infrastructure Bank

AS discussed, the project cost of just over \$1.3 million dollars with a 20% match will satisfy the requirements for lending through the State Infrastructure Bank. Badowski will present the final application to the board at the January 18 meeting. Towne asked the predicted lifespan of the new culvert. It is expected to last in excess of 40 years. Badowski also provided revised draft ballot language to the board.

#### Town Center Zoning, Official Map, Capital Improvement Plan Hearing – January 18, 2021 – 6:30 PM

Badowski reminded the board of this public hearing which has been publicly noticed.

#### Conservation Commission/Selectboard Hearing of VAST Application – January 20, 2021- 6:00 PM

Badowski reminded the board of this joint public hearing which has been publicly noticed. The agenda for that meeting includes time for an action item to conclude the topic.

#### Decision to Hold a Pre-Town Meeting

Smith moved to cancel the pre-town meeting this year. Seconded by Quinn. Passed unanimously. The Town Clerk sent a draft of her warning notice for town meeting. She would like the board to let her know of any questions regarding that language before the final vote on January 18. The town will hold Australian ballot voting on Saturday, February 27, 2021.

#### Minutes: December 7, 2020

Smith moved to approve the minutes of December 7, 2020. Seconded by Quinn. Passed unanimously.

#### Approval of Licenses, Permits, Vouchers, and Applications

Smith moved to approve payroll warrant number 21-13 for payroll from December 6, 2020-December 19, 2020, paid on December 23, 2020 in the amount of \$43,747.23; payable warrant 21g14 with checks 20794-20828 in the amount of \$86,130.19. Seconded by Quinn. Passed unanimously.

#### Round Table

Quinn asked about officer recruitment and if there are existing openings. There are still positions being advertised regularly.

Badowski discussed correspondence received from VTrans concerning seasonal closing of Rowell Hill. On VTrans map there is no shown seasonal closing. A suggestion was made that the board make an official

action to designate the section a seasonally closed class 4 road. Some action was taken in 1973, but this component is needed to make the seasonal closure official and current. There will be a public hearing on this matter to be held January 18, 2021.

The board scheduled a budget meeting for January 6 at 6:45 to continue reviewing budget items.

Executive Session – Legal, Contract, Personnel

None.

Quinn moved to adjourn. Seconded by Lawrence. Passed unanimously.

For the Select Board:

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Bethany A. Towne