

TOWN OF BERLIN, VERMONT

2020 ANNUAL REPORT



AUSTRALIAN BALLOT VOTING
at the Town offices 108 Shed Road
TUESDAY, MARCH 2nd, 2021 8am – 7pm

There is no actual Town Meeting or Pre-Town Meeting in 2021.
We encourage you to vote by absentee ballot during this historic pandemic.



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 / Public Works	229-2529	zoning@berlinvt.org
Assessor's	229-4880	listers@berlinvt.org
Treasurer/Tax Collector	229-9380	treasurer@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 Other Business:	223-4400 223-4401	www.berlinvt.org/police.htm
	www.facebook.com/berlinpolicedepartment		
FIRE DEPARTMENT	Emergency: 911 or Other Business:	223-5555 223-5531	www.berlinfiredepartment.org www.facebook.com/berlinvfd
BERLIN ELEMENTARY SCHOOL (BES)		223-2796	www.berlinschool.org
Pre K – 6th grade	FAX	229-0222	
U-32 HIGH SCHOOL		229-0321	www.u32.org
7th – 12th grade	FAX	223-7411	
WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT (WCUUSD)	FAX	229-0553 229-2761	www.wcsuonline.org
SCHOOL BUS DISPATCH		229-4404	

(Last updated 1/21/21)

Cover photographs

Front cover

Top photo: Chief James Pontbriand, along with his dog, Delta, joined our Berlin Police Dept. November 1, 2020. The Chief grew up in Montpelier and worked there and in Barre, building many connections here in Central Vermont.

Bottom photo: Sgt. Chad Bassette who has been with our Berlin Police Dept. since 2008 is shown with some of the many donations that go out to our neighbors in need, including the homeless population.

Photos by Bonnie Flint, Berlin Police Admin

2020 Dedication

Looking back over the year 2020, it is apparent that this year the Town Report needs to be dedicated to not just a single individual as in the past, but to every Berlin Resident.

The COVID-19 pandemic touched every resident in some form in 2020 and continues into 2021. Vermonters in general, and Berlin residents in particular, have needed to be strong throughout the past year and that need continues.

Vermont, led by Berlin resident Governor Phil Scott, has been less affected than most parts of the country and that has been due in no small part to the fact that Vermont is a tough little State with resilient people living in it, and good leadership.

This dedication is a THANK YOU to all Berlin residents who have been tough and worked very hard to get so many people safely through this pandemic and have done so in order to move forward with our lives as soon as possible. We especially thank: Governor Phil Scott; State and Local Officials; Medical Personnel; Police, Firefighters, and EMTs; School Staff; Farmers; Truck Drivers; Store Clerks; Small Business Owners; and everyone who has found a way to help others get through these challenging times.

We recognize the Berlin residents following guidelines to keep themselves, their families, their friends, and their neighbors safe.

Thank you so much. Stay safe. Be well.

~~~~~

**A Look Back at the 1918–1919 Flu**, provided by the Berlin Historical Society

From Berlin's Annual Report for the year ending January 31, 1919:

"School Directors' Message to the Voters.... Owing to an epidemic of influenza, our schools are five and six weeks in arrears of schedule to date. Without further interruptions we have ample time to complete our school year, as required by No. 64, section 45, of the acts of 1915"

From Berlin's Annual Report for the year ending January 31, 1920:

School Director's Message – "In submitting our report, we would say that during the school year of 1918 and 1919 our schools were closed for six weeks which has had to be made up since February first 1919 thus making a school year of forty weeks from February first 1919 to February first 1920"  
Superintendent's Report – "Eight schools were maintained for a period of 34 weeks each as provided by law notwithstanding the fact that all schools of the state were closed for nearly six weeks by the state board of health."



A new message board was installed in front of the Town office for meeting notices and events that can be visited at your convenience. We appreciate our road crew who did the installation! Meeting notices are also posted at Maplewood Vermont Travelers Service Center, Shaw's, and Berlin Elementary School.

Note the house-shaped dispenser (left in top photo) for Town Reports and next to it, a spot to swap books.

Inside our front door is a window on the left where many transactions have been able to take place during the on-going pandemic.

If you have an interest in local history, the outside door for the Berlin Historical Society can be seen to the right in the lower photo. It's best to make an appointment.



Photos by Corinne Cooper Stridsberg

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## TOWN OF BERLIN, VERMONT – ANNUAL MEETING WARNING

### **TOWN OF BERLIN, VERMONT WARNING AND NOTICE ANNUAL TOWN MEETING Tuesday, March 2, 2021**

The legal voters of the Town of Berlin are hereby warned and notified to meet at 8:00 AM at the Berlin Municipal Offices on Tuesday, March 2, 2021 to vote on the following articles.

Due to COVID-19 restrictions, there will be no Pre-Town Meeting or Town Meeting.

**ALL Articles** shall be voted by Australian ballot.

The polls will open at 8:00 AM and close at 7:00 PM.

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 1, 2021. Absentee Ballots must be received by the Town Clerk no later than the close of the polls at 7 PM on March 2, 2021. Voters wishing to vote absentee should request ballots early.

All annual reports appear in the Berlin Annual Report which will be available at the Municipal Offices and the Elementary School. Information regarding articles on the ballot is available at the Municipal Offices.

#### **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 Moderator for a one (1) year term

**Article 2:** Shall the Town appropriate \$3,698,719 for necessary Town expenses for the period July 1, 2021 through June 30, 2022?

**Article 3:** Shall the Town collect its real and personal property taxes, to defray the expenses of the Town for the period July 1, 2021 through June 30, 2022 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, 2021, one-fourth of the taxes due on or before November 15, 2021, one-fourth of the taxes due on or before February 15, 2022 and one-fourth due on or before May 15, 2022, 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 4:** Shall the voters authorize the Berlin Selectboard to seek financing to pay for the replacement of a failed culvert on Fisher Road, payable from revenues derived from the Berlin General Fund tax revenues, in an amount not to exceed one million four hundred thousand dollars (\$1,400,000), subject to reduction from the receipt of available State and Federal grants-in-aid or use of undesignated funds over a period not to exceed thirty (30) years?
- Article 5:** Shall the Town grant a continuation of the Municipal Property Tax Exemption (pursuant to 32 VSA §3840) for a period of one (1) year, to the Capital City Grange #469 for property located at 6612 VT RT 12, in exchange for free use of the property by residents a minimum of two (2) times a month?
- Article 6:** Shall the Town authorize cannabis retailers and integrated licensees in Town pursuant to 7VSA §863?
- Article 7:** Shall the Town appropriate \$285,079 to the Berlin Volunteer Fire Department for payment of necessary expenses from July 1, 2021 through June 30, 2022?
- Article 8:** Shall the Town appropriate \$30,402 to the Kellogg Hubbard Library?
- Article 9:** Shall the Town appropriate \$15,000 to the Montpelier Senior Activities Center?
- Article 10:** Shall the Town appropriate \$10,920 to the Green Mountain Transit?
- Article 11:** Shall the Town appropriate \$10,000 to the Berlin Corner Cemetery Association?  
(Cemetery Not Town Owned)
- Article 12:** Shall the Town appropriate \$6,450 to Central Vermont Home Health and Hospice?
- Article 13:** Shall the Town appropriate \$2,000 to Washington County Mental Health?
- Article 14:** Shall the Town appropriate \$1,200 to Central Vermont Adult Basic Education?
- Article 15:** Shall the Town appropriate \$1,000 to the Vermont Center for Independent Living?
- Article 16:** Shall the Town appropriate \$1,000 to the Central Vermont Memorial Civic Center?
- Article 17:** Shall the Town appropriate \$975 to CIRCLE?
- Article 18:** Shall the Town appropriate \$800 to the Family Center of Washington County?
- Article 19:** Shall the Town appropriate \$800 to Prevent Child Abuse VT?
- Article 20:** Shall the Town appropriate \$700 to Capstone Community Action?
- Article 21:** Shall the Town appropriate \$600 to Good Samaritan Haven?

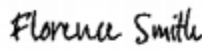


- Article 22:** Shall the Town appropriate \$500 to the People’s Health & Wellness Clinic?
- Article 23:** Shall the Town appropriate \$500 to the Vermont Association for the Blind and Visually Impaired?
- Article 24:** Shall the Town appropriate \$500 to Washington County Youth Services Bureau?
- Article 25:** Shall the Town appropriate \$500 to Mosaic Vermont, formerly the Sexual Assault Crisis Team of Washington County?
- Article 26:** Shall the Town appropriate \$500 to Community Harvest of Central Vermont?
- Article 27:** Shall the Town appropriate \$300 to the Good Beginnings of Central Vermont?


Dated at Berlin, Vermont, this 20<sup>th</sup> day of January, 2021

**TOWN OF BERLIN SELECTBOARD**

 Bradley Towne, Chair

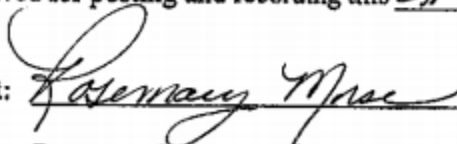
DocuSigned by:  
 Florence Smith, Co-Vice Chair

DocuSigned by:  
 Justin Lawrence, Co-Vice Chair

DocuSigned by:  
 John Quinn, Secretary

DocuSigned by:  
 Angelina Capron

Received for posting and recording this 21<sup>st</sup> day of January, 2021.

Attest:   
 Rosemary Morse  
 Berlin Town Clerk

## BERLIN TOWN OFFICERS

|                                          | Term Expires |
|------------------------------------------|--------------|
| <b>MODERATOR</b> , Paul Gillies .....    | 2021         |
| <b>TOWN CLERK</b> , Rosemary Morse ..... | 2023         |

**SELECTBOARD**

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

|                                |             |      |
|--------------------------------|-------------|------|
| Bradley Towne, Chair           | 3 year term | 2022 |
| Justin Lawrence, Co-Vice Chair | 1 year term | 2021 |
| Florence Smith, Co-Vice Chair  | 3 year term | 2023 |
| Angelina Capron                | 3 year term | 2021 |
| John Quinn                     | 1 year term | 2021 |

Due to the COVID-19 pandemic, currently the Selectboard and all other Town meetings are being held via “Zoom” with the option to call in by telephone. Instructions on how to participate in these meetings can be found in the agendas for the meetings on the Town website ([www.berlinvt.org](http://www.berlinvt.org)) and on the new message board in front of the Town offices.

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT\***

Meetings are 1<sup>st</sup> & 3<sup>rd</sup> Wednesdays 6:00pm

The COVID-19 pandemic has resulted in meetings being held by Zoom or a phone in option

They will be held at U-32 HS on Gallison Hill in East Montpelier when they resume in person

|                       |                                        |      |
|-----------------------|----------------------------------------|------|
| Diane Nichols-Fleming | 3 year term                            | 2023 |
| George Gross          | 2 year term                            | 2021 |
| Jonathan Goddard      | appointed to 1st year of a 2 year term | 2021 |

\* The forced Act 46 merger effective July 1, 2019 resulted in the Berlin Elementary School and U-32 HS Boards 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 |
| David Sawyer      | 2021 |
| Edward “Ted” Long | 2021 |
| Eric Chase        | 2023 |
| (vacancy)         |      |

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

|                           |      |
|---------------------------|------|
| Robert Wernecke, Chair    | 2021 |
| Karla Nuissl, Vice Chair  | 2021 |
| John Friedrich            | 2022 |
| (two vacancies)           |      |
| Polly McMurtry, alternate | 2021 |
| John Fitzhugh, alternate  | 2022 |
| Ture Nelson, alternate    | 2023 |

Recording Secretary, Kristi Flynn

**TOWN ADMINISTRATOR** (vacant)

**ZONING ADMINISTRATOR** (vacant)

### **ASSISTANT TOWN ADMINISTRATOR**

Tom Badowski

### **ASSISTANT TOWN CLERK**

Corinne Cooper Stridsberg

**ROAD SUPERINTENDENT** Tim G Davis

### **FIRE WARDEN**

Nick Garbacik (5 yr. term/State) 2024

**HEALTH OFFICER** Tom Badowski

**DEPUTY HEALTH OFFICER** ---

**POLICE CHIEF** James Pontbriand

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

Diane Isabelle

### **CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT (CVSWMD)**

Matt Levin 2021

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

Robert Wernecke 2021

Karla Nuissl, Alternate 2021

### **CENTRAL VT REGIONAL PLANNING TRANSPORTATION ADVISORY COMMITTEE**

Robert Wernecke 2021

### **TREE WARDENS**

(vacant), Tree Warden

(vacant), Deputy Tree Warden

### **CEMETERY COMMISSION**

Randy Herring, Chairman 2022

Jeremy Hansen 2022

(three vacancies)

### **ECONOMIC DEVELOPMENT**

Ture Nelson 2021

Roberta Haskin 2021

Jeremy Hansen 2021

Jaime Stewart 2021

**CONSERVATION COMMISSION**

Meets every other month, 3rd Thursday,  
2pm, Town office (Jan/Mar/May/Jul/Sep/Nov)  
Phil Gentile 2021  
Wendelyn Bolles 2023  
Tom Willard 2021  
Ellen Sulek 2021  
J. C. Earle 2021  
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 2<sup>nd</sup> Thursday of the month  
6:30pm at the fire station

Ture Nelson  
Fred Doten  
Val Cyr  
Bruce Richardson  
Kaden Giroux  
David Beatty  
Corinne Stridsberg  
Betty Copeland  
Katina Johnson, Chair LEPC District 5  
John Akielaszek, CVDART Liaison  
Jonathan Scott, CVMC Liaison

**FIRE DEPARTMENT LIAISONS**

Executive committee meetings  
Selectboard Representative  
Justin Lawrence 2021  
Resident Representative  
Jerry Diamantides 2021

**CVFIBER**

Meets 2<sup>nd</sup> Tuesday of the month, 6pm via  
GoToMeeting

Jeremy Hansen 2021  
Jerry Diamantides, alternate 2021

**JUSTICES OF THE PEACE**

|                      |                        |                       |          |
|----------------------|------------------------|-----------------------|----------|
| Matthew Levin        | 146 Lord Road          | Berlin, VT 05602      | 229-4281 |
| Patricia A. McDonald | 444 Vine Street        | Berlin, VT 05641      | 371-7080 |
| Marilyn Miller       | 337 Goodnow Road       | Berlin, VT 05602      | 223-5560 |
| Margaret Monley      | 105 Lovers Lane        | West Berlin, VT 05663 | 229-1252 |
| Muriel Morse         | 3939 Vt Rte. 12        | Berlin, VT 05602      | 223-3670 |
| Guy Page             | 65 Mansfield Lane      | Berlin, VT 05641      | 505-0448 |
| Charles Pelletier    | 1815 Paine Turnpike N. | Berlin, VT 05602      | 229-0498 |
| Kathleen Pelletier   | 1815 Paine Turnpike N. | Berlin, VT 05602      | 229-0498 |
| Susan Rich           | 575 Hill Street Ext.   | Berlin, VT 05602      | 223-6755 |
| Judith Wernecke      | 206 Pine Hill Drive    | West Berlin, VT 05663 | 485-8793 |

# MINUTES FROM 2020 BERLIN TOWN MEETING

## **TOWN MEETING**

**March 3, 2020**

### **Annual Town Meeting**

The polls were opened by the Town Clerk at 10 AM

Moderator Paul Gillies called the meeting to order at 10AM. He then led all present in the Pledge of Allegiance to the flag.

**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.

**Article 26: Report of Town Officers**

Police Chief Bill Wolf answered a few questions regarding police calls in Berlin.

**Article 27: Set tax collection dates**

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

**Article 28: Fire Department Tax Exemption for 5 years**

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

**Article 29: Fire Department Report**

John Staab presented the Fire Departments report for the need to replace fire trucks. They will look for grants and Federal Aid, but it will probably necessary to ask the Town to ask the taxpayers for the money.

**Article 30: Change the day of Town Meeting**

The Article was moved, seconded. The reason for this article is to hold the Pre-Town Meeting and the Town Meeting on the same day. The Pre-Town Meeting was moved to Saturday this year because of the new unified school district annual meeting being held on the night before Town Meeting. It was suggested that the Pre-Town Meeting be held at 10AM. The Fire Department could then do a lunch with Town Meeting to follow that. Possibly there could be child care of some sort. Australian ballot voting would still be held on Tuesday but at the Town Offices. The Town Clerk was glad about that since all the voting stuff would not have to be moved to the school in the morning and back to the office at night after Town Meeting. The moderator was not sure of the voice vote so a standing vote was taken. Article passed by standing vote. 20yes 15no

Next year both the Pre-Town Meeting and the Town Meeting will be on Saturday, February 27 and ballot voting and elections held on Tuesday, March 2

**Article 31: Other business**

Thank you to retiring road superintendent Tim Davis. He will retire in June. Thank you to long time employee Diana Yahyazadah. She retired a couple of months ago. Thank you to SelectBoard member Jeremy Hansen for his years of service on the Board. State Representative Anne Donahue spoke about the Legislature. Tim Swartz from Capital City Grange invited Berlin residents to make use of the Grange. When available, it is free for Berlin people. Corinne Stridsberg announced there is now a little free library in front of the Town Clerk's office. Dog licenses are due. The historical society has a lot of interesting things, come in and check them out.

Town Clerk Rosemary Morse introduced 2 U-32 High School students from Berlin – Senior Emily Frazier and Junior Kendra Morse. They are helping today as election workers.

Meeting adjourned at 11:30AM  
The polls will remain open until 7PM.

Rosemary Morse, Town Clerk

## SELECTBOARD REPORT

In March, 2020, three members of the Selectboard were elected. John Quinn was newly elected to a one-year term, Florence Smith is now in a three-year term, and Justin Lawrence continues in a one-year term. At their reorganization meeting, Brad Towne was elected Chair, Florence Smith and Justin Lawrence became Co-Vice Chairs, and John Quinn, Secretary

### Town Audit

The independent audit ending June 30, 2020 was completed by Fothergill, Seale and Valley, CPA's of Montpelier. The audit report is included within this report if you would like further detail.

### 2020 Town Meeting

At the March, 2020 Town Meeting, a municipal budget of 3,235,181 was approved. Special appropriations of \$393,915 were approved which included \$308,818 for the Berlin Fire Department. The grand list total is \$508,519,900. The Selectboard set a municipal tax rate of \$0.5962 per \$100 of valuation. The current Common Level of Appraisal (CLA) is 108.77%

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 |
|------|-----------|-----------------|-------------------------|-----------------------------|-------------------|-----------------------|
| 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                |
| 2020 | 0.5962    | .0012           | 1.7227                  | 1.5792                      | 2.3201            | 2.1766                |

2020 was a year of change for the Town of Berlin. But with change came opportunity and growth.

Berlin saw the retirements of its Administrator, Dana Hadley (7 years), Chief of Police William Wolfe (12 years) and Road Foreman Tim S. Davis (8 years). We are in the process of recruiting a new Town Administrator.

James Pontbriand was hired to replace Chief Wolfe and has hit the ground running. Chief Pontbriand has begun the modernization of Department policies, equipment, and trainings. The Selectboard approved of the Chief's recommendation to bring two officers from part-time to full time.

Congratulations to Officer Tiersch and Officer Hinojosa. These moves helped alleviate the reliance of overtime. Chief Pontbriand has announced an improved training schedule for Department personnel for 2021. The Selectboard wants to thank all of our police officers and staff for their continued

dedication to duty in a very complicated environment. Berlin is a much better place with these individuals.

Tim G. Davis replaced his dad, Tim S. Davis, as Road Supervisor. The Selectboard and Town were very fortunate to be able to hire Tim who brings numerous years of managerial experience to the crew. Tim has taken on the task of digitizing maintenance reports and records. Additionally he has set a course for improved safety and operational training for the Department. The Selectboard continues to seek highway funding opportunities where available. The Selectboard wants to thank the road crew for their tireless efforts.

We also would like to thank all the residents who volunteer some of their time to serve our community in a variety of ways including the various Town Boards. If you're not already volunteering, please consider the reward of being involved and making a difference. 2020 was a particularly challenging year with COVID-19 (and continues to be) and we thank all the residents of Berlin for your support of the Berlin community.

Respectfully submitted,

The Selectboard of Berlin



## TOWN OF BERLIN – GENERAL LEDGER

|                                  |                      |                      |                      |                     |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Town of Berlin</b>            |                      |                      |                      |                     |
| <b>Comparative Budget Report</b> |                      |                      |                      |                     |
| <b>General Fund</b>              |                      |                      |                      |                     |
|                                  |                      |                      |                      |                     |
|                                  | <b>Budget</b>        | <b>Actual</b>        | <b>Budget</b>        | <b>Budget</b>       |
| <b>Account</b>                   | <b><u>FY2020</u></b> | <b><u>FY2020</u></b> | <b><u>FY2021</u></b> | <b><u>FY022</u></b> |
|                                  |                      |                      |                      |                     |
| <b>GENERAL GOVERNMENT</b>        |                      |                      |                      |                     |
| <b>ADMINISTRATION</b>            |                      |                      |                      |                     |
| Wages-Clerk                      | \$47,134.00          | \$47,518.77          | \$48,076.00          | \$49,038.00         |
| Wages-Asst Clerk                 | \$18,838.00          | \$15,856.98          | \$19,215.00          | \$19,600.00         |
| Wages-Treasurer                  | \$56,600.00          | \$58,335.98          | \$57,750.00          | \$58,905.00         |
| Wages-Town Administrator         | \$66,900.00          | \$67,448.60          | \$68,240.00          | \$76,500.00         |
| Wages-Asst Town Admin            | \$43,281.00          | \$46,802.02          | \$44,150.00          | \$45,033.00         |
| 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                  | \$12,000.00          | \$7,320.41           | \$12,000.00          | \$9,000.00          |
| Clerk/Treas training             | \$1,200.00           | \$50.00              | \$1,200.00           | \$500.00            |
| Computers/Equipment              | \$2,300.00           | \$0.00               | \$2,300.00           | \$0.00              |
| Clerk-Copier                     | \$950.00             | \$953.06             | \$1,200.00           | \$1,000.00          |
| Records Restoration              | \$5,000.00           | \$0.00               | \$2,500.00           | \$2,500.00          |
| Postage-All Depts.               | \$6,000.00           | \$5,000.00           | \$6,500.00           | \$6,500.00          |
| Postage Meter Rental             | \$750.00             | \$963.90             | \$800.00             | \$800.00            |
| Telephone-Office                 | \$3,000.00           | \$2,935.35           | \$3,000.00           | \$3,000.00          |
| Clerk/Treas Software Sup         | \$1,000.00           | \$540.00             | \$1,000.00           | \$1,000.00          |
| Clerk-Advertising                | \$500.00             | \$0.00               | \$0.00               | \$0.00              |
|                                  | <u>          </u>    | <u>          </u>    | <u>          </u>    | <u>          </u>   |
| <b>TOTAL ADMINISTRATION</b>      | <b>\$269,703.00</b>  | <b>\$257,475.07</b>  | <b>\$272,181.00</b>  | <b>\$277,626.00</b> |
|                                  | <u>          </u>    | <u>          </u>    | <u>          </u>    | <u>          </u>   |
| <b>ASSESSING DEPT</b>            |                      |                      |                      |                     |
| Contract-Assessor                | \$20,400.00          | \$20,353.75          | \$20,800.00          | \$21,112.00         |
| Supplies                         | \$100.00             | \$28.24              | \$100.00             | \$50.00             |
| Computer Support                 | \$250.00             | \$652.92             | \$250.00             | \$250.00            |
| Legal Fees                       | \$500.00             | \$44.72              | \$500.00             | \$100.00            |
| Tax Maps                         | \$3,000.00           | \$1,897.25           | \$3,000.00           | \$2,500.00          |
| CAPTAP Fees State License        | \$1,500.00           | \$1,248.32           | \$1,500.00           | \$1,500.00          |
|                                  | <u>          </u>    | <u>          </u>    | <u>          </u>    | <u>          </u>   |
| <b>TOTAL ASSESSING DEPART</b>    | <b>\$25,750.00</b>   | <b>\$24,225.20</b>   | <b>\$26,150.00</b>   | <b>\$25,512.00</b>  |
|                                  | <u>          </u>    | <u>          </u>    | <u>          </u>    | <u>          </u>   |

| Account                              | Budget<br>FY2020   | Actual<br>FY2020   | Budget<br>FY2021   | Budget<br>FY022     |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|
| <b>TOWN MEETINGS &amp; ELECTIONS</b> |                    |                    |                    |                     |
| Meet & Elect-Ballots                 | \$3,000.00         | -\$842.32          | \$5,000.00         | \$3,000.00          |
| Wages-Meetings & Elec                | \$1,300.00         | \$1,692.86         | \$2,000.00         | \$2,000.00          |
| Town Reports                         | \$1,500.00         | \$1,503.25         | \$1,500.00         | \$1,500.00          |
| Advertising-Notices                  | \$500.00           | \$1,472.04         | \$500.00           | \$500.00            |
| <b>TOTAL TOWN MEETINGS</b>           | <b>\$6,300.00</b>  | <b>\$3,825.83</b>  | <b>\$9,000.00</b>  | <b>\$7,000.00</b>   |
| <b>INSURANCES</b>                    |                    |                    |                    |                     |
| Workers Comp-General                 | \$1,303.00         | \$1,320.50         | \$1,339.00         | \$1,326.00          |
| Health Ins-General                   | \$26,080.00        | \$26,148.00        | \$28,020.00        | \$38,400.00         |
| FICA/MEDI Expense                    | \$19,500.00        | \$17,925.86        | \$19,900.00        | \$19,300.00         |
| FUTA/SUTA Expense                    | \$143.00           | \$101.32           | \$100.00           | \$530.00            |
| Disability Ins                       | \$862.00           | \$1,016.93         | \$865.00           | \$865.00            |
| Life Ins-General                     | \$701.00           | \$729.30           | \$720.00           | \$771.00            |
| Health Ins Buy-Back                  | \$9,750.00         | \$9,750.00         | \$9,750.00         | \$9,750.00          |
| Employee Benefits                    | \$700.00           | \$313.60           | \$700.00           | \$700.00            |
| Pension-General                      | \$13,400.00        | \$14,323.08        | \$14,250.00        | \$15,725.00         |
| General Insurance                    | \$15,509.00        | \$16,457.00        | \$17,406.00        | \$18,258.00         |
| <b>TOTAL INSURANCES</b>              | <b>\$87,948.00</b> | <b>\$88,085.59</b> | <b>\$93,050.00</b> | <b>\$105,625.00</b> |
| <b>ZONING</b>                        |                    |                    |                    |                     |
| Training                             | \$350.00           | \$146.25           | \$500.00           | \$350.00            |
| Inspection Mileage                   | \$500.00           | \$284.78           | \$500.00           | \$350.00            |
| Zoning-Telephone                     | \$1,200.00         | \$1,566.54         | \$1,200.00         | \$1,200.00          |
| Zoning-Legal fees                    | \$2,000.00         | \$0.00             | \$2,000.00         | \$100.00            |
| Zoning-Advertising                   | \$500.00           | \$0.00             | \$0.00             | \$0.00              |
| <b>TOTAL ZONING</b>                  | <b>\$4,550.00</b>  | <b>\$1,997.57</b>  | <b>\$4,200.00</b>  | <b>\$2,000.00</b>   |
| <b>DRB</b>                           |                    |                    |                    |                     |
| Wages-DRB Sec/PT                     | \$5,000.00         | \$1,107.29         | \$5,000.00         | \$1,500.00          |
| DRB-Legal Fees                       | \$2,000.00         | \$144.50           | \$2,000.00         | \$1,000.00          |
| DRB-Advertising                      | \$1,500.00         | \$1,127.34         | \$1,800.00         | \$1,800.00          |
| <b>TOTAL DRB</b>                     | <b>\$8,500.00</b>  | <b>\$2,379.13</b>  | <b>\$8,800.00</b>  | <b>\$4,300.00</b>   |

| <b>Account</b>                 | <b>Budget<br/>FY2020</b> | <b>Actual<br/>FY2020</b> | <b>Budget<br/>FY2021</b> | <b>Budget<br/>FY022</b> |
|--------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| <b>PLANNING COMMISSION</b>     |                          |                          |                          |                         |
| Supplies-Mileage-Training      | \$500.00                 | \$597.22                 | \$500.00                 | \$500.00                |
| Planning-Adverts-Prin          | \$500.00                 | \$0.00                   | \$500.00                 | \$500.00                |
| Planning - Consultant          | \$0.00                   | \$15,890.50              | \$20,000.00              | \$20,000.00             |
|                                |                          |                          |                          |                         |
| <b>TOTAL PLANNING COMM</b>     | <b>\$1,000.00</b>        | <b>\$16,487.72</b>       | <b>\$21,000.00</b>       | <b>\$21,000.00</b>      |
|                                |                          |                          |                          |                         |
| <b>OTHER BOARDS/COMM</b>       |                          |                          |                          |                         |
| Recreation Board               | \$2,500.00               | \$903.72                 | \$0.00                   | \$0.00                  |
| Conservation Commission        | \$50.00                  | \$0.00                   | \$2,000.00               | \$2,000.00              |
| Green Up Day                   | \$750.00                 | -\$95.24                 | \$400.00                 | \$400.00                |
| Emergency Management           | \$1,500.00               | \$1,200.00               | \$2,000.00               | \$1,200.00              |
|                                |                          |                          |                          |                         |
| <b>TOTAL OTHER BOARDS</b>      | <b>\$4,800.00</b>        | <b>\$2,008.48</b>        | <b>\$4,400.00</b>        | <b>\$3,600.00</b>       |
|                                |                          |                          |                          |                         |
| <b>CEMETERIES</b>              |                          |                          |                          |                         |
| Maint-Cemeteries               | \$10,000.00              | \$7,000.00               | \$10,000.00              | \$10,000.00             |
|                                |                          |                          |                          |                         |
| <b>TOTAL CEMETERIES</b>        | <b>10,000.00</b>         | <b>7,000.00</b>          | <b>10,000.00</b>         | <b>10,000.00</b>        |
|                                |                          |                          |                          |                         |
| <b>TAXES &amp; ASSESSMENTS</b> |                          |                          |                          |                         |
| Animal Control-Constable       | \$1,500.00               | \$1,390.70               | \$1,000.00               | \$1,000.00              |
| County Tax                     | \$39,500.00              | \$38,779.00              | \$40,000.00              | \$40,000.00             |
| Ambulance Serv (Both)          | \$102,145.00             | \$99,864.84              | \$105,250.00             | \$113,645.00            |
| Humane Society                 | \$1,500.00               | \$0.00                   | \$1,500.00               | \$500.00                |
| Central VT Solid Waste         | \$2,850.00               | \$2,840.00               | \$2,799.00               | \$2,850.00              |
| Cent VT Econ Deve              | \$500.00                 | \$500.00                 | \$500.00                 | \$500.00                |
| VLCT Dues                      | \$4,363.00               | \$4,484.00               | \$4,669.00               | \$4,669.00              |
| CV Regional Planning           | \$3,465.00               | \$3,464.40               | \$3,509.00               | \$3,560.00              |
|                                |                          |                          |                          |                         |
| <b>TOTAL TAXES AND ASSESS</b>  | <b>\$155,823.00</b>      | <b>\$151,322.94</b>      | <b>\$159,227.00</b>      | <b>\$166,724.00</b>     |
|                                |                          |                          |                          |                         |

| <b>Account</b>                | <b>Budget<br/>FY2020</b> | <b>Actual<br/>FY2020</b> | <b>Budget<br/>FY2021</b> | <b>Budget<br/>FY022</b> |
|-------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| <b>TOWN OFFICIES</b>          |                          |                          |                          |                         |
| Janitorial Services           | \$8,500.00               | \$4,712.60               | \$8,500.00               | \$8,500.00              |
| Supplies                      | \$3,000.00               | \$1,792.10               | \$3,000.00               | \$2,000.00              |
| Admin-Training                | \$1,000.00               | \$351.41                 | \$1,500.00               | \$1,500.00              |
| Copier                        | \$1,550.00               | \$1,633.51               | \$1,550.00               | \$1,650.00              |
| Admin-Advert                  | \$1,000.00               | \$380.70                 | \$1,000.00               | \$500.00                |
| Admin-Software Sup            | \$6,000.00               | \$12,601.01              | \$11,500.00              | \$10,000.00             |
| Web Page                      | \$600.00                 | \$0.00                   | \$1,500.00               | \$1,500.00              |
| Cloud Back-Up                 | \$1,550.00               | \$1,725.00               | \$1,800.00               | \$1,800.00              |
| Back-Up Storage Fees          | \$360.00                 | \$154.86                 | \$500.00                 | \$500.00                |
| Maintenance                   | \$10,000.00              | \$14,692.54              | \$10,000.00              | \$8,000.00              |
| Vehicle                       | \$1,500.00               | \$2,874.93               | \$2,000.00               | \$0.00                  |
| Heat & Utilities              | \$9,600.00               | \$3,998.48               | \$5,000.00               | \$5,000.00              |
| Internet                      | \$2,400.00               | \$2,919.32               | \$2,400.00               | \$2,900.00              |
| Equipment Contracts           | \$6,000.00               | \$9,133.21               | \$7,000.00               | \$9,200.00              |
|                               |                          |                          |                          |                         |
| <b>TOTAL TOWN OFFICES</b>     | <b>\$53,060.00</b>       | <b>\$56,969.67</b>       | <b>\$57,250.00</b>       | <b>\$53,050.00</b>      |
|                               |                          |                          |                          |                         |
| <b>GENERAL EXPENSES</b>       |                          |                          |                          |                         |
| Legal Services                | \$20,000.00              | \$1,641.80               | \$15,000.00              | \$15,000.00             |
| CPA-Audit                     | \$14,000.00              | \$13,550.00              | \$16,800.00              | \$17,800.00             |
| Payroll Services              | \$2,300.00               | \$1,995.26               | \$2,300.00               | \$2,300.00              |
| Select Board Minutes          | \$2,400.00               | \$1,065.00               | \$2,400.00               | \$1,200.00              |
| Emergency Generator           | \$2,000.00               | \$0.00                   | \$2,000.00               | \$2,000.00              |
| Tax Refunds/Abatements        | \$5,000.00               | \$12,238.33              | \$5,000.00               | \$5,000.00              |
| Misc/Other-Gen Exp            | \$1,000.00               | \$338.92                 | \$500.00                 | \$500.00                |
|                               |                          |                          |                          |                         |
| <b>TOTAL GENERAL EXPENSES</b> | <b>\$46,700.00</b>       | <b>\$30,829.31</b>       | <b>\$44,000.00</b>       | <b>\$43,800.00</b>      |
|                               |                          |                          |                          |                         |
| <b>POLICE SERVICES</b>        |                          |                          |                          |                         |
| Wages-Police FT               | \$ 315,400.00            | \$ 328,012.45            | \$ 356,253.00            | \$ 326,083.00           |
| Wages-Police Night Shift      | \$ 176,000.00            | \$ 172,449.43            | \$ 196,942.00            | \$ 261,008.00           |
| Wages-Police PT               | \$ 22,000.00             | \$ 58,642.12             | \$ 22,000.00             | \$ 22,000.00            |
| Wages-Police Clerical         | \$ 40,000.00             | \$ 32,003.51             | \$ 42,000.00             | \$ 45,448.00            |
| Wages-Police OT               | \$ 20,000.00             | \$ 29,012.27             | \$ 20,000.00             | \$ 20,000.00            |
| Wages-Police On Call          | \$ 4,000.00              | \$ 3,946.61              | \$ 4,000.00              | \$ 5,000.00             |
| Wages - Police Education      | \$ 1,100.00              | \$ 1,350.00              | \$ 1,100.00              | \$ 1,650.00             |

| <b>Account</b>               | <b>Budget<br/>FY2020</b> | <b>Actual<br/>FY2020</b> | <b>Budget<br/>FY2021</b> | <b>Budget<br/>FY022</b> |
|------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| Wages - Police Longevity     | \$500.00                 | \$500.00                 | \$500.00                 | \$1,000.00              |
| Workers Comp-Police          | \$55,745.00              | \$50,208.74              | \$46,940.00              | \$56,825.00             |
| Health Ins-Police            | \$143,300.00             | \$143,160.03             | \$177,456.00             | \$199,500.00            |
| FICA/MEDI Exp-Police         | \$51,000.00              | \$48,601.44              | \$52,500.00              | \$53,200.00             |
| FUTA/SUTA-Police             | \$525.00                 | \$372.52                 | \$1,400.00               | \$1,002.00              |
| Disability Ins               | \$2,500.00               | \$2,075.24               | \$3,000.00               | \$3,050.00              |
| Life Ins-Police              | \$2,000.00               | \$1,991.37               | \$2,600.00               | \$2,650.00              |
| Health Ins Buy-Back-Police   | \$4,875.00               | \$5,312.50               | \$5,200.00               | \$0.00                  |
| Employee Benefits-PD         | \$4,500.00               | \$493.44                 | \$4,300.00               | \$4,300.00              |
| Pension-Police               | \$38,500.00              | \$33,729.13              | \$38,700.00              | \$41,120.00             |
| Veh & Liab Ins-Police        | \$19,325.00              | \$19,913.50              | \$19,915.00              | \$24,867.00             |
| Supplies-Police              | \$4,000.00               | \$1,390.22               | \$4,000.00               | \$1,500.00              |
| Uniforms-PD                  | \$9,000.00               | \$16,843.21              | \$9,000.00               | \$9,000.00              |
| Guns/Ammo                    | \$2,000.00               | \$1,816.24               | \$2,250.00               | \$2,500.00              |
| Copier Lease-PD              | \$1,550.00               | \$1,649.73               | \$1,550.00               | \$1,550.00              |
| Police-Equipment Radios      | \$4,000.00               | \$2,843.56               | \$5,850.00               | \$5,800.00              |
| VIBRS-Dbase-PD               | \$5,000.00               | \$5,659.35               | \$5,000.00               | \$5,700.00              |
| Media/Data Exp               | \$5,700.00               | \$5,322.78               | \$5,700.00               | \$6,000.00              |
| Advertising-PD               | \$200.00                 | \$0.00                   | \$200.00                 | \$200.00                |
| Training-Police              | \$4,000.00               | \$4,123.17               | \$5,000.00               | \$8,000.00              |
| Telephone-Police             | \$8,000.00               | \$5,193.89               | \$8,000.00               | \$6,000.00              |
| Legal-Police                 | \$2,000.00               | \$0.00                   | \$2,000.00               | \$0.00                  |
| Equip Maint-Police           | \$13,000.00              | \$17,182.12              | \$13,000.00              | \$13,000.00             |
| Gas/Oil-Police               | \$15,000.00              | \$17,792.71              | \$20,000.00              | \$20,000.00             |
| Lodging/Prisoners-Police     | \$1,000.00               | \$500.00                 | \$1,000.00               | \$500.00                |
| Wages-PD Grant               | \$0.00                   | \$8,642.26               | \$0.00                   | \$0.00                  |
| FICA/Grant                   | \$0.00                   | \$672.08                 | \$0.00                   | \$0.00                  |
| NH174020214                  | \$0.00                   | \$4,546.44               | \$0.00                   | \$0.00                  |
| NH174020214                  | \$0.00                   | \$4,350.00               | \$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                   | \$564.00                 | \$0.00                   | \$0.00                  |
| Berlin Community Fund        | \$0.00                   | -\$1,530.50              | \$0.00                   | \$0.00                  |
| <b>TOTAL POLICE SERVICES</b> | <b>\$978,020.00</b>      | <b>\$1,031,635.56</b>    | <b>\$1,079,656.00</b>    | <b>\$1,150,753.00</b>   |
| <b>HIGHWAYS</b>              |                          |                          |                          |                         |
| <b>SUMMER ROADS</b>          |                          |                          |                          |                         |
| Wages-Summer Roads           | \$94,400.00              | \$116,187.27             | \$96,240.00              | \$93,100.00             |
| Wages-Summer OT              | \$2,450.00               | \$1,293.28               | \$4,500.00               | \$4,500.00              |
| Roadside Mowing/Tree Trim    | \$10,000.00              | \$8,062.89               | \$10,000.00              | \$10,000.00             |

| <b>Account</b>               | <b>Budget<br/>FY2020</b> | <b>Actual<br/>FY2020</b> | <b>Budget<br/>FY2021</b> | <b>Budget<br/>FY022</b> |
|------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| Chloride-Summer Rds          | \$28,000.00              | \$26,278.14              | \$28,000.00              | \$28,000.00             |
| Culvert/Materials            | \$10,000.00              | \$20,340.85              | \$10,000.00              | \$10,000.00             |
| Summer Eq-Maint/Repairs      | \$27,000.00              | \$21,217.32              | \$30,000.00              | \$30,000.00             |
| Eq Fuel-Summer               | \$20,000.00              | \$9,050.17               | \$20,000.00              | \$20,000.00             |
| <b>TOTAL SUMMER ROADS</b>    | <b>\$191,850.00</b>      | <b>\$202,429.92</b>      | <b>\$198,740.00</b>      | <b>\$195,600.00</b>     |
| <b>WINTER ROADS</b>          |                          |                          |                          |                         |
| Wages-Winter Roads           | \$95,000.00              | \$81,762.04              | \$98,240.00              | \$97,100.00             |
| Wages-Winter OT              | \$33,650.00              | \$33,667.34              | \$36,600.00              | \$33,600.00             |
| Sand-Winter Roads            | \$70,000.00              | \$70,957.78              | \$70,000.00              | \$80,000.00             |
| Salt-Winter Roads            | \$75,000.00              | \$91,573.58              | \$90,000.00              | \$90,000.00             |
| Winter-Eq-Maint/Repairs      | \$37,000.00              | \$42,751.10              | \$40,000.00              | \$40,000.00             |
| Eq Fuel-Winter               | \$30,000.00              | \$19,745.28              | \$30,000.00              | \$30,000.00             |
| <b>TOTAL WINTER ROADS</b>    | <b>\$340,650.00</b>      | <b>\$340,457.12</b>      | <b>\$364,840.00</b>      | <b>\$370,700.00</b>     |
| <b>HIGHWAY GENERAL</b>       |                          |                          |                          |                         |
| Asphalt/Marking/Sealing      | \$150,000.00             | \$129,769.05             | \$150,000.00             | \$145,000.00            |
| Resurface/Gravel             | \$130,000.00             | \$155,097.23             | \$140,000.00             | \$150,000.00            |
| Bridge Maint                 | \$1,500.00               | \$0.00                   | \$1,500.00               | \$1,500.00              |
| Road Signs                   | \$4,000.00               | \$1,388.05               | \$4,000.00               | \$4,000.00              |
| Guard Rails                  | \$10,000.00              | \$12,118.35              | \$10,000.00              | \$10,000.00             |
| <b>TOTAL HIGHWAY GENERAL</b> | <b>\$295,500.00</b>      | <b>\$298,372.68</b>      | <b>\$305,500.00</b>      | <b>\$310,500.00</b>     |
| <b>HIGHWAY OTHER</b>         |                          |                          |                          |                         |
| Workers Comp-Highway         | \$23,378.00              | \$20,702.76              | \$18,029.00              | \$18,765.00             |
| Health Ins.-Highway          | \$60,000.00              | \$57,242.00              | \$62,568.00              | \$94,200.00             |
| FICA/MEDI Exp-Highway        | \$17,250.00              | \$19,012.66              | \$18,200.00              | \$17,630.00             |
| FUTA/SUTA-Highway            | \$143.00                 | \$101.32                 | \$200.00                 | \$338.00                |
| Disability Ins               | \$923.00                 | \$896.76                 | \$925.00                 | \$950.00                |
| Life Ins.-Highway            | \$850.00                 | \$728.64                 | \$860.00                 | \$800.00                |
| Health Ins Buy-Back-Hwy      | \$4,875.00               | \$4,875.00               | \$4,875.00               | \$0.00                  |
| Employee Benefits            | \$1,400.00               | \$0.00                   | \$1,400.00               | \$1,400.00              |
| Pension-Highway              | \$13,500.00              | \$13,251.68              | \$14,150.00              | \$14,400.00             |
| General Ins-Highway          | \$9,200.00               | \$9,844.00               | \$10,488.00              | \$11,797.00             |
| Storm water-State Permit     | \$3,600.00               | \$832.00                 | \$3,600.00               | \$3,600.00              |
| Erosion Control              | \$8,000.00               | \$4,777.45               | \$10,000.00              | \$10,000.00             |

| <b>Account</b>                  | <b>Budget<br/>FY2020</b> | <b>Actual<br/>FY2020</b> | <b>Budget<br/>FY2021</b> | <b>Budget<br/>FY022</b> |
|---------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| Municipal Road Permit           | \$0.00                   | \$0.00                   | \$1,350.00               | \$1,350.00              |
| Supplies                        | \$6,000.00               | \$3,640.87               | \$6,000.00               | \$6,000.00              |
| Advertising-Hwy                 | \$500.00                 | \$408.31                 | \$500.00                 | \$500.00                |
| Training-Highway                | \$500.00                 | \$90.00                  | \$500.00                 | \$1,000.00              |
| Telephone-Highway               | \$2,550.00               | \$1,533.17               | \$2,550.00               | \$2,550.00              |
| Garage Maint/Utils              | \$16,000.00              | \$36,875.11              | \$16,000.00              | \$16,000.00             |
| Garage-Energy Improve           | \$5,000.00               | \$598.60                 | \$5,000.00               | \$5,000.00              |
| Trash Removal-Highway           | \$1,300.00               | \$0.00                   | \$0.00                   | \$1,500.00              |
| Street Lights                   | \$10,500.00              | \$8,447.35               | \$10,500.00              | \$10,500.00             |
| Traffic Lights                  | \$3,000.00               | \$4,503.10               | \$5,000.00               | \$5,000.00              |
| Misc-Hwy                        | \$500.00                 | \$90.00                  | \$500.00                 | \$500.00                |
| Uniforms                        | \$7,500.00               | \$10,419.14              | \$7,500.00               | \$10,500.00             |
|                                 |                          |                          |                          |                         |
| <b>TOTAL HIGHWAY OTHER</b>      | <b>\$196,469.00</b>      | <b>\$198,869.92</b>      | <b>\$200,695.00</b>      | <b>\$234,280.00</b>     |
|                                 |                          |                          |                          |                         |
| <b>TOTAL HIGHWAYS</b>           |                          |                          |                          |                         |
|                                 | <b>\$1,024,469.00</b>    | <b>\$1,040,129.64</b>    | <b>\$1,069,775.00</b>    | <b>\$1,111,080.00</b>   |
|                                 |                          |                          |                          |                         |
| <b>TOTAL GENERAL GOVERNMENT</b> | <b>\$2,676,623.00</b>    | <b>\$2,714,371.71</b>    | <b>\$2,858,689.00</b>    | <b>\$2,982,070.00</b>   |
|                                 |                          |                          |                          |                         |
| <b>CAPITAL BUDGET</b>           |                          |                          |                          |                         |
| Capital Budget                  | \$15,000.00              | \$0.00                   | \$0.00                   | \$0.00                  |
| Highway Equip & Structures      | \$200,000.00             | \$158,072.13             | \$250,000.00             | \$250,000.00            |
| Police Equipment                | \$37,000.00              | \$42,598.65              | \$45,000.00              | \$0.00                  |
| Debt Serv:06 Bond Prin          | \$10,000.00              | \$10,000.00              | \$10,000.00              | \$10,000.00             |
| Debt Serv:06 Bond Int           | \$2,750.00               | \$2,377.70               | \$2,725.00               | \$2,300.00              |
| Debt Serv: 15 loan              | \$23,680.00              | \$17,427.51              | \$0.00                   | \$0.00                  |
| Debt Serv: 15 Int               | \$200.00                 | \$175.31                 | \$0.00                   | \$0.00                  |
| Debt Serv: 16 Loan              | \$19,800.00              | \$19,788.19              | \$20,000.00              | \$20,338.00             |
| Debt Serv: 16 Int               | \$850.00                 | \$829.54                 | \$560.00                 | \$280.00                |
| Debt Serv; 17 Loan              | \$15,400.00              | \$15,433.00              | \$15,434.00              | \$15,434.00             |
| Debt Serv: 17 Int               | \$1,200.00               | \$1,204.21               | \$903.00                 | \$601.00                |
| Debt Serv: 19 Loan              | \$0.00                   | \$0.00                   | \$28,795.00              | \$121,205.00            |
| Debt Serv: 19 Int               | \$0.00                   | \$0.00                   | \$3,075.00               | \$2,485.00              |
| Debt Service loan Grader        | \$0.00                   | \$0.00                   | \$0.00                   | \$247,900.00            |
| Debt Service Int loan grader    | \$0.00                   | \$0.00                   | \$0.00                   | \$5,068.00              |
| Debt Serv: Fisher Road Culvert  |                          |                          |                          | \$41,038.00             |
|                                 |                          |                          |                          |                         |
| <b>TOTAL CAPITAL BUDGET</b>     | <b>\$325,880.00</b>      | <b>\$267,906.24</b>      | <b>\$376,492.00</b>      | <b>\$716,649.00</b>     |
|                                 |                          |                          |                          |                         |
| <b>TOTAL EXPENDITURES</b>       | <b>\$3,002,503.00</b>    | <b>\$2,982,277.95</b>    | <b>\$3,235,181.00</b>    | <b>\$3,698,719.00</b>   |
|                                 |                          |                          |                          |                         |
| * Includes appropriations       |                          |                          |                          |                         |

| <b>Comparative Budget Report</b> |                       |                       |                       |                       |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>General Fund</b>              |                       |                       |                       |                       |
|                                  | <b>Budget</b>         | <b>Actual</b>         | <b>Budget</b>         | <b>Budget</b>         |
| <b>Account</b>                   | <b><u>FY2020</u></b>  | <b><u>FY2020</u></b>  | <b><u>FY2021</u></b>  | <b><u>FY2022</u></b>  |
| <b>STATE OF VERMONT</b>          |                       |                       |                       |                       |
| VT Railroad Levy                 | \$4,000.00            | \$4,761.02            | \$4,000.00            | \$4,000.00            |
| VT Highway-Summer                | \$56,250.00           | \$57,311.09           | \$56,250.00           | \$57,000.00           |
| VT Highway-Winter                | \$56,250.00           | \$58,243.42           | \$56,250.00           | \$57,000.00           |
| VT State Hospital                | \$25,000.00           | \$25,000.00           | \$25,000.00           | \$25,000.00           |
|                                  |                       |                       |                       |                       |
| <b>TOTAL STATE OF VERMON</b>     | <b>\$141,500.00</b>   | <b>\$145,315.53</b>   | <b>\$141,500.00</b>   | <b>\$143,000.00</b>   |
| <b>LICENSES &amp; FEES</b>       |                       |                       |                       |                       |
| Animal Licenses                  | \$1,600.00            | \$1,052.00            | \$1,200.00            | \$1,200.00            |
| Bev & Entertainment              | \$1,100.00            | \$860.00              | \$1,100.00            | \$1,100.00            |
| Copier                           | \$7,000.00            | \$6,503.05            | \$6,000.00            | \$7,000.00            |
| Zoning                           | \$10,000.00           | \$15,308.80           | \$10,000.00           | \$15,000.00           |
| Town Clerk                       | \$30,000.00           | \$44,071.00           | \$30,000.00           | \$35,000.00           |
| Records Restoration              | \$2,000.00            | \$2,162.00            | \$2,000.00            | \$2,000.00            |
| Excess Weight Permits            | \$1,000.00            | \$845.00              | \$1,000.00            | \$900.00              |
| Peddler's Permits & Tax          | \$300.00              | \$415.00              | \$300.00              | \$300.00              |
| Marriage Licenses                | \$100.00              | \$0.00                | \$100.00              | \$100.00              |
| Land Posting Permit              | \$50.00               | \$0.00                | \$50.00               | \$50.00               |
| Grant: General Road Perm         | \$0.00                | \$9,172.56            | \$0.00                | \$0.00                |
| Grant Muni Plan Mitigatio        | \$0.00                | \$2,940.00            | \$0.00                | \$0.00                |
| Grant: Town Center Desig         | \$0.00                | \$12,950.50           | \$22,000.00           | \$0.00                |
| Misc/Other Revenue               | \$0.00                | \$856.84              | \$0.00                | \$0.00                |
|                                  |                       |                       |                       |                       |
| <b>TOTAL LICENSES &amp; FEES</b> | <b>\$53,150.00</b>    | <b>\$97,136.75</b>    | <b>\$73,750.00</b>    | <b>\$62,650.00</b>    |
| <b>Property Taxes</b>            |                       |                       |                       |                       |
| Property Taxes                   | \$2,870,668.00        | \$2,854,608.31        | \$3,121,096.00        | \$2,745,389.00        |
| Town Portion:ED TX&L/C           | \$0.00                | \$48,341.00           | \$0.00                | \$0.00                |
| St of VT Current Use             | \$40,000.00           | \$55,477.00           | \$40,000.00           | \$55,000.00           |
| GL Reappraisal Revenue           | \$12,500.00           | \$13,047.50           | \$12,500.00           | \$12,500.00           |
| Pilot Revenue                    | \$185,000.00          | \$215,065.70          | \$185,000.00          | \$195,000.00          |
|                                  |                       |                       |                       |                       |
| <b>TOTAL PROPERTY TAXES</b>      | <b>\$3,108,168.00</b> | <b>\$3,186,539.51</b> | <b>\$3,358,596.00</b> | <b>\$3,007,889.00</b> |



|                              | <b>Budget</b>         | <b>Actual</b>         | <b>Budget</b>         | <b>Budget</b>         |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Account</b>               | <b><u>FY2020</u></b>  | <b><u>FY2020</u></b>  | <b><u>FY2021</u></b>  | <b><u>FY2022</u></b>  |
| <b>INTEREST</b>              |                       |                       |                       |                       |
| Interest Earned Check/Sav    | \$1,800.00            | \$4,671.08            | \$2,000.00            | \$1,500.00            |
| Delinquent Tax Interest      | \$15,000.00           | \$22,185.66           | \$15,000.00           | \$15,000.00           |
| Del Tax Penalty              | \$18,000.00           | \$23,882.06           | \$18,000.00           | \$19,000.00           |
|                              |                       |                       |                       |                       |
| <b>TOTAL INTEREST</b>        | <b>\$34,800.00</b>    | <b>\$50,738.80</b>    | <b>\$35,000.00</b>    | <b>\$35,500.00</b>    |
|                              |                       |                       |                       |                       |
| <b>Misc Revenue</b>          |                       |                       |                       |                       |
| Water Pollution Control      | \$4,500.00            | \$4,500.00            | \$4,500.00            | \$4,500.00            |
| Berlin Historical Society    | \$300.00              | \$250.00              | \$300.00              | \$250.00              |
| Loan Proceeds                | \$0.00                | \$150,000.00          | \$0.00                | 0                     |
| Sale of Assets               | \$0.00                | \$4,767.00            | \$0.00                | 0                     |
| Anticipated Fund Balance     | \$0.00                | \$0.00                | \$0.00                | 429,930.00            |
|                              |                       |                       |                       |                       |
| <b>TOTAL MISC REVENUE</b>    | <b>\$4,800.00</b>     | <b>\$159,517.00</b>   | <b>\$4,800.00</b>     | <b>\$434,680.00</b>   |
|                              |                       |                       |                       |                       |
| <b>Police Revenues</b>       |                       |                       |                       |                       |
| Police-Highway Fines         | \$12,000.00           | \$17,252.02           | \$12,000.00           | \$12,000.00           |
| Police-Contract Wages        | \$0.00                | \$11,087.56           | \$0.00                | 0                     |
| Police-Other Revenue         | \$3,000.00            | \$4,676.75            | \$3,000.00            | \$3,000.00            |
| NH 4020214                   | \$0.00                | \$3,850.00            | \$0.00                | \$0.00                |
| NH 402-105                   | \$0.00                | \$6,129.27            | \$0.00                | \$0.00                |
| NH164-105                    | \$0.00                | \$4,610.67            | \$0.00                | \$0.00                |
| NH2140-20405C                | \$0.00                | \$4,546.44            | \$0.00                | \$0.00                |
|                              |                       |                       |                       |                       |
| <b>TOTAL POLICE REVENUES</b> | <b>\$15,000.00</b>    | <b>\$52,152.71</b>    | <b>\$15,000.00</b>    | <b>\$15,000.00</b>    |
| <b>TOTAL REVENUES</b>        | <b>\$3,357,418.00</b> | <b>\$3,691,400.30</b> | <b>\$3,628,646.00</b> | <b>\$3,698,719.00</b> |

# AUDITOR'S REPORT

## TOWN OF BERLIN, VERMONT AUDIT REPORT AND FINANCIAL STATEMENTS JUNE 30, 2020

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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, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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, 2020, 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](http://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 5, 2021 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 5, 2021

TOWN OF BERLIN, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020

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, 2020. 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 \$151,631 or about 5%, compared to an increase of \$415,604 in the prior year. The net position of our business-type activities increased by \$180,954 or about 5%, compared to an increase of \$67,705 in the prior year.
- The cost of all of the Town's programs was \$4,282,654 in fiscal year 2020, compared to \$4,152,511 in fiscal year 2019, with no new programs added this year.

*Fund Statements*

- The General Fund reported an increase in fund balance this year of \$366,707, which was \$366,707 better than what was budgeted. This compares to an increase of \$139,991 in fiscal year 2019.
- The General Fund restricted fund balance was \$224,600 and is restricted for lister training, reappraisal, record restoration, and recreation. The committed fund balance of \$138,067 is for the items noted in Note 10. The assigned fund balance of \$24,076 is for highway equipment, capital budget, and highway materials. The nonspendable fund balance of \$262,392 consists of \$93,534 of prepaids, \$18,690 of highway inventory and the \$150,168 note due from the Water Fund.
- The nonmajor funds, as a whole, reported a net decrease in fund balance this year of \$14,797 compared to a decrease of \$49,944 in fiscal year 2019. This brings the combined fund balance from \$112,540 to \$97,743.
- The Cemetery Funds reported an increase in fund balance this year of \$28 from a balance of \$14,008 to \$14,036.
- The Water Pollution Fund reported an increase in net position of \$234,402 in fiscal year 2020, compared to an increase of \$167,957 in fiscal year 2019, resulting in an ending net position of \$1,958,123.
- The Water Division Fund reported a decrease in net position of \$53,448 in fiscal year 2020, compared to a decrease of \$100,252 in fiscal year 2019, resulting in an ending net position of \$1,722,614.

**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, 2020  
(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, 2020  
(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 \$332,585 from a year ago – increasing from a balance of \$6,720,931 to \$7,053,516. Net position for the governmental activities increased from a balance of \$3,221,148 to \$3,372,779. 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<br>Activities |              | Business-type<br>Activities |              | Total        |              |
|--------------------------------------------|----------------------------|--------------|-----------------------------|--------------|--------------|--------------|
|                                            | 2020                       | 2019         | 2020                        | 2019         | 2020         | 2019         |
| Current and other assets                   | \$ 1,963,473               | \$ 1,576,773 | \$ 1,274,279                | \$ 1,042,841 | \$ 3,237,752 | \$ 2,619,614 |
| Capital assets, net of depr                | 2,253,659                  | 2,231,905    | 6,375,588                   | 6,387,736    | 8,629,247    | 8,619,641    |
| Total assets                               | 4,217,132                  | 3,808,678    | 7,649,867                   | 7,430,577    | 11,866,999   | 11,239,255   |
| Deferred outflows<br>of resources          | 182,989                    | 190,189      | 0                           | 0            | 182,989      | 190,189      |
| Long-term liabilities                      | 334,594                    | 247,749      | 3,873,393                   | 3,860,059    | 4,207,987    | 4,107,808    |
| Net pension liability                      | 512,225                    | 405,476      | 0                           | 0            | 512,225      | 405,476      |
| Other liabilities                          | 165,012                    | 103,232      | 95,737                      | 70,735       | 260,749      | 173,967      |
| Total liabilities                          | 1,011,831                  | 756,457      | 3,969,130                   | 3,930,794    | 4,980,961    | 4,687,251    |
| Deferred inflows<br>of resources           | 15,511                     | 21,262       | 0                           | 0            | 15,511       | 21,262       |
| Net position:                              |                            |              |                             |              |              |              |
| Invested in capital assets,<br>net of debt | 1,961,960                  | 2,027,552    | 2,490,599                   | 2,507,849    | 4,452,559    | 4,535,401    |
| Restricted                                 | 322,343                    | 333,613      | 0                           | 0            | 322,343      | 333,613      |
| Unrestricted                               | 1,088,476                  | 859,983      | 1,190,138                   | 991,934      | 2,278,614    | 1,851,917    |
| Total net position                         | \$ 3,372,779               | \$ 3,221,148 | \$ 3,680,737                | \$ 3,499,783 | \$ 7,053,516 | \$ 6,720,931 |

Net position of the Town's governmental activities increased by about 5% in fiscal year 2020 (\$3,372,779 compared to a balance of \$3,221,148). 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 \$859,983 to \$1,088,476. Restricted net position decreased from \$333,613 to \$322,343 in fiscal year 2020. The net position of our business-type activities increased by \$180,954 in fiscal year 2020 (\$3,680,737 compared to \$3,499,783).

TOWN OF BERLIN, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020  
(Continued)

Table 2  
Changes in Net Position

|                                    | Governmental Activities |                   |                     | Business-Type Activities |                  |                   |
|------------------------------------|-------------------------|-------------------|---------------------|--------------------------|------------------|-------------------|
|                                    | 2020                    | 2019              | Change              | 2020                     | 2019             | Change            |
| <b>REVENUES</b>                    |                         |                   |                     |                          |                  |                   |
| Program revenues:                  |                         |                   |                     |                          |                  |                   |
| Charges for services               | \$ 110,165              | \$ 96,612         | \$ 13,553           | \$ 1,028,570             | \$ 953,478       | \$ 75,092         |
| Operating grants and contributions | 258,290                 | 260,100           | (1,810)             | 0                        | 0                | 0                 |
| Capital grants and contributions   | 0                       | 285,155           | (285,155)           | 3,608                    | 2,740            | 868               |
| General revenues:                  |                         |                   |                     |                          |                  |                   |
| Property taxes                     | 3,091,025               | 2,946,304         | 144,721             | 0                        | 0                | 0                 |
| Interest/penalty on del. taxes     | 46,068                  | 42,685            | 3,383               | 6,478                    | 6,608            | (130)             |
| Investment income                  | 4,874                   | 4,106             | 768                 | 11,394                   | 8,652            | 2,742             |
| Gain on asset disposal             | 54,767                  | 29,380            | 25,387              | 0                        | 0                | 0                 |
| Total revenues                     | <u>3,565,189</u>        | <u>3,664,342</u>  | <u>(99,153)</u>     | <u>1,050,050</u>         | <u>971,478</u>   | <u>78,572</u>     |
| <b>PROGRAM EXPENSES</b>            |                         |                   |                     |                          |                  |                   |
| General government                 | 926,897                 | 823,458           | 103,439             | 0                        | 0                | 0                 |
| Highway                            | 1,078,429               | 1,055,684         | 22,745              | 0                        | 0                | 0                 |
| Police                             | 1,061,236               | 1,041,267         | 19,969              | 0                        | 0                | 0                 |
| Appropriations                     | 342,415                 | 322,265           | 20,150              | 0                        | 0                | 0                 |
| Interest on debt                   | 4,581                   | 6,064             | (1,483)             | 0                        | 0                | 0                 |
| Water division                     | 0                       | 0                 | 0                   | 323,675                  | 348,346          | (24,671)          |
| Water pollution                    | 0                       | 0                 | 0                   | 545,421                  | 555,427          | (10,006)          |
| Total program expenses             | <u>3,413,558</u>        | <u>3,248,738</u>  | <u>164,820</u>      | <u>869,096</u>           | <u>903,773</u>   | <u>(34,677)</u>   |
| <b>CHANGE IN NET POSITION</b>      | <u>\$ 151,631</u>       | <u>\$ 415,604</u> | <u>\$ (263,973)</u> | <u>\$ 180,954</u>        | <u>\$ 67,705</u> | <u>\$ 113,249</u> |

*Governmental Activities*

The increase in net position for governmental activities was \$151,631 in fiscal year 2020, compared to an increase of \$415,604 in fiscal year 2019.

The cost of all governmental activities this year was \$3,413,558. 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 \$3,045,103 because some of the cost was paid by those who directly benefited from the programs (\$110,165) or by other governments and organizations that subsidized certain programs with grants and contributions (\$258,290).



TOWN OF BERLIN, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020  
(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 |                    |
|--------------------|------------------------|--------------------|----------------------|--------------------|
|                    | 2020                   | 2019               | 2020                 | 2019               |
| General government | \$ 926,897             | \$ 823,458         | \$ 726,148           | \$ 640,177         |
| Highway            | 1,078,429              | 1,055,684          | 962,875              | 658,025            |
| Police             | 1,061,236              | 1,041,267          | 1,009,084            | 980,340            |
| All others         | 346,996                | 328,329            | 346,996              | 328,329            |
| Totals             | <u>\$3,413,558</u>     | <u>\$3,248,738</u> | <u>\$3,045,103</u>   | <u>\$2,606,871</u> |

*Business-Type Activities*

The net position for business type activities increased by \$180,954 in fiscal year 2020, compared to an increase of \$67,705 in fiscal year 2019.

The cost of all business-type activities this year was \$869,096. However, these costs were covered by those who directly benefited from the programs (\$1,028,570) and by other governments and organizations that subsidized certain programs with grants and contributions (\$3,608).

**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 \$1,678,408, which is greater than last year's total fund balance of \$1,326,498. Included in this year's total increase in fund balance of \$351,910, was an increase of \$366,707 in the General Fund and a decrease of \$14,797 in the nonmajor governmental funds.

*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<br>Favorable<br>(Unfavorable) |
|--------------------------------|------------|------------|----------------------------------------|
| Revenues:                      |            |            |                                        |
| State of Vermont               | \$ 193,500 | \$ 275,292 | \$ 81,792                              |
| Taxes                          | 3,055,668  | 3,118,015  | 62,347                                 |
| Expenditures:                  |            |            |                                        |
| General Government             | 674,134    | 623,066    | 51,068                                 |
| Police                         | 978,020    | 1,031,636  | (53,616)                               |
| Capital outlays                | 382,000    | 338,255    | 43,745                                 |
| Other Financing Sources (Uses) |            |            |                                        |
| Loan proceeds                  | 0          | 150,000    | 150,000                                |

TOWN OF BERLIN, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020  
(Continued)

State of Vermont revenue was greater than budget due to having received unbudgeted grants and appraisal assistance. Taxes exceeded budget due mostly to a decrease in deferred taxes and additional PILOT from the State. General government expenses were under budget due mostly to underspending of legal, office supplies, record restoration, heat and utilities. Police expenses were over budget due to costs related to unbudgeted grant expenses, excess wages and uniforms. Capital outlays were under budget due to trade in value of disposed vehicle. Loan proceeds were not budgeted.

**Capital Assets and Debt Administration**

*Capital Assets*

At June 30, 2020, the Town had \$8,629,247 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 \$9,606.

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

|                          | Governmental<br>Activities |                     | Business-type<br>Activities |                     | Totals              |                     |
|--------------------------|----------------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|
|                          | 2020                       | 2019                | 2020                        | 2019                | 2020                | 2019                |
| Land                     | \$ 52,400                  | \$ 52,400           | \$ 134,435                  | \$ 106,000          | \$ 186,835          | \$ 158,400          |
| Construction in progress | 61,096                     | 45,863              | 307,745                     | 170,688             | 368,841             | 216,551             |
| Land improvements        | 24,567                     | 26,767              | 0                           | 0                   | 24,567              | 26,767              |
| Plant                    | 0                          | 0                   | 5,933,408                   | 6,111,048           | 5,933,408           | 6,111,048           |
| Buildings and impr.      | 156,864                    | 167,307             | 0                           | 0                   | 156,864             | 167,307             |
| Infrastructure           | 1,403,749                  | 1,443,023           | 0                           | 0                   | 1,403,749           | 1,443,023           |
| Machinery and equip.     | 23,267                     | 30,821              | 0                           | 0                   | 23,267              | 30,821              |
| Vehicles                 | 531,716                    | 465,724             | 0                           | 0                   | 531,716             | 465,724             |
| Totals                   | <u>\$ 2,253,659</u>        | <u>\$ 2,231,905</u> | <u>\$ 6,375,588</u>         | <u>\$ 6,387,736</u> | <u>\$ 8,629,247</u> | <u>\$ 8,619,641</u> |

This year's major additions for governmental activities were paving and culvert projects, doors, Down Town designation, 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, 2020, the Town had \$4,165,092 in notes and bonds outstanding versus \$4,064,412 on June 30, 2019 – an increase of \$100,680 – as shown in Table 5.

TOWN OF BERLIN, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2020  
(Continued)

Table 5  
Outstanding Debt at Year-End

|                         | Governmental<br>Activities | Business-Type<br>Activities | Total        |
|-------------------------|----------------------------|-----------------------------|--------------|
| Balance - June 30, 2019 | \$ 204,353                 | \$ 3,860,059                | \$ 4,064,412 |
| Proceeds                | 150,000                    | 76,641                      | 226,641      |
| Principal payments      | (62,654)                   | (63,307)                    | (125,961)    |
| Balance - June 30, 2020 | \$ 291,699                 | \$ 3,873,393                | \$ 4,165,092 |

Proceeds received in fiscal year 2020 were for new highway equipment, one well, and the sewer project.

**Economic Factors and Next Year's Budgets and Rates**

When adopting the budget for fiscal year 2021, 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, 2020

|                                                          | Governmental<br>Activities | Business-type<br>Activities | Total               |
|----------------------------------------------------------|----------------------------|-----------------------------|---------------------|
| <b><u>ASSETS</u></b>                                     |                            |                             |                     |
| Cash and cash equivalents                                | \$ 1,431,734               | \$ 795,596                  | \$ 2,227,330        |
| Investments - CDs                                        | 0                          | 405,635                     | 405,635             |
| Accounts receivable - State                              | 20,295                     | 0                           | 20,295              |
| Accounts receivable - other, net of allowance            | 4,500                      | 53,804                      | 58,304              |
| Unbilled user fees                                       | 0                          | 228,931                     | 228,931             |
| Taxes, interest and penalty receivable, net of allowance | 180,011                    | 0                           | 180,011             |
| Internal balances                                        | 214,709                    | (214,709)                   | 0                   |
| Prepaid expenses                                         | 93,534                     | 5,022                       | 98,556              |
| Inventory                                                | 18,690                     | 0                           | 18,690              |
| Capital Assets                                           |                            |                             |                     |
| Land                                                     | 52,400                     | 134,435                     | 186,835             |
| Construction in process                                  | 61,096                     | 307,745                     | 368,841             |
| Other capital assets, (net of accumulated depreciation)  | 2,140,163                  | 5,933,408                   | 8,073,571           |
| Total assets                                             | <u>4,217,132</u>           | <u>7,649,867</u>            | <u>11,866,999</u>   |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>             |                            |                             |                     |
| Pension related                                          | 182,989                    | 0                           | 182,989             |
| Total assets and deferred outflows of resources          | <u>4,400,121</u>           | <u>7,649,867</u>            | <u>12,049,988</u>   |
| <b><u>LIABILITIES</u></b>                                |                            |                             |                     |
| Accounts payable                                         | 68,421                     | 73,913                      | 142,334             |
| Construction and retainage payable                       | 0                          | 11,596                      | 11,596              |
| Accrued interest payable                                 | 0                          | 10,228                      | 10,228              |
| Accrued payroll and benefits payable                     | 36,643                     | 0                           | 36,643              |
| Prepaid property taxes                                   | 59,948                     | 0                           | 59,948              |
| Bonds and notes payable due within one year              | 74,290                     | 64,989                      | 139,279             |
| Accrued compensated absences                             | 42,895                     | 0                           | 42,895              |
| Net pension liability                                    | 512,225                    | 0                           | 512,225             |
| Bonds and notes payable due after one year               | 217,409                    | 3,808,404                   | 4,025,813           |
| Total liabilities                                        | <u>1,011,831</u>           | <u>3,969,130</u>            | <u>4,980,961</u>    |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>              |                            |                             |                     |
| Pension related                                          | 15,511                     | 0                           | 15,511              |
| Total liabilities and deferred inflows of resources      | <u>1,027,342</u>           | <u>3,969,130</u>            | <u>4,996,472</u>    |
| <b><u>NET POSITION</u></b>                               |                            |                             |                     |
| Invested in capital assets, net of related debt          | 1,961,960                  | 2,490,599                   | 4,452,559           |
| Restricted                                               | 322,343                    | 0                           | 322,343             |
| Unrestricted                                             | 1,088,476                  | 1,190,138                   | 2,278,614           |
| Total net position                                       | <u>\$ 3,372,779</u>        | <u>\$ 3,680,737</u>         | <u>\$ 7,053,516</u> |

See Notes to Financial Statements.

EXHIBIT B

TOWN OF BERLIN, VERMONT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020

|                                                         | Program Revenues    |                         |                                          | Net (Expenses) Revenues and<br>Changes in Net Position |                            |                             |                     |
|---------------------------------------------------------|---------------------|-------------------------|------------------------------------------|--------------------------------------------------------|----------------------------|-----------------------------|---------------------|
|                                                         | Expenses            | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions                 | Governmental<br>Activities | Business-Type<br>Activities | Total               |
| <b>Functions/Programs</b>                               |                     |                         |                                          |                                                        |                            |                             |                     |
| <b>Governmental Activities:</b>                         |                     |                         |                                          |                                                        |                            |                             |                     |
| General Government                                      | \$ 926,897          | \$ 77,149               | \$ 123,600                               | \$ 0                                                   | \$ (726,148)               | \$ 0                        | \$ (726,148)        |
| Highway                                                 | 1,078,429           | 0                       | 115,554                                  | 0                                                      | (962,875)                  | 0                           | (962,875)           |
| Police                                                  | 1,061,236           | 33,016                  | 19,136                                   | 0                                                      | (1,009,084)                | 0                           | (1,009,084)         |
| Appropriations                                          | 342,415             | 0                       | 0                                        | 0                                                      | (342,415)                  | 0                           | (342,415)           |
| Interest on Long-Term Debt                              | 4,581               | 0                       | 0                                        | 0                                                      | (4,581)                    | 0                           | (4,581)             |
| <b>Total Governmental Activities</b>                    | <b>3,413,558</b>    | <b>110,165</b>          | <b>258,290</b>                           | <b>0</b>                                               | <b>(3,045,103)</b>         | <b>0</b>                    | <b>(3,045,103)</b>  |
| <b>Business-Type Activities:</b>                        |                     |                         |                                          |                                                        |                            |                             |                     |
| Water division                                          | 323,675             | 263,944                 | 0                                        | 3,608                                                  | 0                          | (56,123)                    | (56,123)            |
| Water pollution                                         | 545,421             | 764,626                 | 0                                        | 0                                                      | 0                          | 219,205                     | 219,205             |
| <b>Total Business-Type Activities</b>                   | <b>869,096</b>      | <b>1,028,570</b>        | <b>0</b>                                 | <b>3,608</b>                                           | <b>0</b>                   | <b>163,082</b>              | <b>163,082</b>      |
| <b>Total</b>                                            | <b>\$ 4,282,654</b> | <b>\$ 1,138,735</b>     | <b>\$ 258,290</b>                        | <b>\$ 3,608</b>                                        | <b>(3,045,103)</b>         | <b>163,082</b>              | <b>(2,882,021)</b>  |
| <b>General Revenues:</b>                                |                     |                         |                                          |                                                        |                            |                             |                     |
| Property taxes                                          |                     |                         |                                          |                                                        | 3,091,025                  | 0                           | 3,091,025           |
| Interest and penalties on delinquent taxes/user charges |                     |                         |                                          |                                                        | 46,068                     | 6,478                       | 52,546              |
| Net investment income                                   |                     |                         |                                          |                                                        | 4,874                      | 11,394                      | 16,268              |
| Gain (loss) on asset disposal                           |                     |                         |                                          |                                                        | 54,767                     | 0                           | 54,767              |
| <b>Total general revenues</b>                           |                     |                         |                                          |                                                        | <b>3,196,734</b>           | <b>17,872</b>               | <b>3,214,606</b>    |
| <b>Change in Net Position</b>                           |                     |                         |                                          |                                                        | <b>151,631</b>             | <b>180,954</b>              | <b>332,585</b>      |
| <b>Net Position - July 1, 2019</b>                      |                     |                         |                                          |                                                        | <b>3,221,148</b>           | <b>3,499,783</b>            | <b>6,720,931</b>    |
| <b>Net Position - June 30, 2020</b>                     |                     |                         |                                          |                                                        | <b>\$ 3,372,779</b>        | <b>\$ 3,680,737</b>         | <b>\$ 7,053,516</b> |

See Notes to Financial Statements.

TOWN OF BERLIN, VERMONT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2020

|                                                                         | Major Fund<br>General<br>Fund | Nonmajor<br>Funds<br>Other<br>Governmental<br>Funds | Totals              |
|-------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------|---------------------|
| <b>ASSETS</b>                                                           |                               |                                                     |                     |
| Cash and cash equivalents                                               | \$ 1,346,993                  | \$ 84,741                                           | \$ 1,431,734        |
| Taxes, interest and penalty receivable, net of allowance                | 180,011                       | 0                                                   | 180,011             |
| Accounts receivable - State                                             | 20,295                        | 0                                                   | 20,295              |
| Accounts receivable - other                                             | 4,500                         | 0                                                   | 4,500               |
| Prepaid expenses                                                        | 93,534                        | 0                                                   | 93,534              |
| Inventory                                                               | 18,690                        | 0                                                   | 18,690              |
| Advances to other funds                                                 | 150,168                       | 0                                                   | 150,168             |
| Due from other funds                                                    | 51,539                        | 13,002                                              | 64,541              |
| Total assets                                                            | <u>\$ 1,865,730</u>           | <u>\$ 97,743</u>                                    | <u>\$ 1,963,473</u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> |                               |                                                     |                     |
| <b>Liabilities</b>                                                      |                               |                                                     |                     |
| Accounts payable                                                        | \$ 68,421                     | \$ 0                                                | \$ 68,421           |
| Accrued wages & taxes                                                   | 36,643                        | 0                                                   | 36,643              |
| Property tax overpayments                                               | 59,948                        | 0                                                   | 59,948              |
| Total liabilities                                                       | <u>165,012</u>                | <u>0</u>                                            | <u>165,012</u>      |
| <b>Deferred Inflows of Resources</b>                                    |                               |                                                     |                     |
| Unavailable revenue - property taxes                                    | 120,053                       | 0                                                   | 120,053             |
| <b>Fund Balances</b>                                                    |                               |                                                     |                     |
| <b>Nonspendable:</b>                                                    |                               |                                                     |                     |
| Prepays                                                                 | 93,534                        | 0                                                   | 93,534              |
| Inventory                                                               | 18,690                        | 0                                                   | 18,690              |
| Advances to other funds                                                 | 150,168                       | 0                                                   | 150,168             |
| Restricted                                                              | 224,600                       | 97,743                                              | 322,343             |
| Committed                                                               | 138,067                       | 0                                                   | 138,067             |
| Assigned                                                                | 24,076                        | 0                                                   | 24,076              |
| Unassigned                                                              | 931,530                       | 0                                                   | 931,530             |
| Total fund balances                                                     | <u>1,580,665</u>              | <u>97,743</u>                                       | <u>1,678,408</u>    |
| Total liabilities, deferred inflows of<br>resources and fund balances   | <u>\$ 1,865,730</u>           | <u>\$ 97,743</u>                                    | <u>\$ 1,963,473</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, 2020

|                                                                                                                                                                                                                   |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| TOTAL FUND BALANCES - GOVERNMENTAL FUNDS                                                                                                                                                                          | \$ 1,678,408        |
| 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.                                                                               | 2,253,659           |
| Unavailable revenue for property taxes is recognized on an accrual basis in the statement of net position, not for the modified cash basis.                                                                       | 120,053             |
| 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                                                                                                                                                                                             | (512,225)           |
| Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.                                                       | 167,478             |
| 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                                                                                                                                                                                            | (291,699)           |
| Accrued compensated absences                                                                                                                                                                                      | (42,895)            |
| TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES                                                                                                                                                                      | <u>\$ 3,372,779</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, 2020

|                                             | Major Fund<br>General<br>Fund | Other<br>Governmental<br>Funds | Totals              |
|---------------------------------------------|-------------------------------|--------------------------------|---------------------|
| <b>Revenues</b>                             |                               |                                |                     |
| Property taxes                              | \$ 3,118,015                  | \$ 0                           | \$ 3,118,015        |
| Delinquent tax penalties & interest         | 46,068                        | 0                              | 46,068              |
| Licenses, fees & permits                    | 72,649                        | 0                              | 72,649              |
| Interest income                             | 4,671                         | 203                            | 4,874               |
| Intergovernmental                           | 275,292                       | 0                              | 275,292             |
| Charges for services - police               | 15,764                        | 0                              | 15,764              |
| Other                                       | 4,750                         | 0                              | 4,750               |
| <b>Total revenues</b>                       | <u>3,537,209</u>              | <u>203</u>                     | <u>3,537,412</u>    |
| <b>Expenditures</b>                         |                               |                                |                     |
| <b>Current:</b>                             |                               |                                |                     |
| General government                          | 623,066                       | 15,000                         | 638,066             |
| Highways                                    | 922,662                       | 0                              | 922,662             |
| Police                                      | 1,031,636                     | 0                              | 1,031,636           |
| Appropriations                              | 342,415                       | 0                              | 342,415             |
| <b>Total current</b>                        | <u>2,919,779</u>              | <u>15,000</u>                  | <u>2,934,779</u>    |
| <b>Debt service:</b>                        |                               |                                |                     |
| Principal                                   | 62,654                        | 0                              | 62,654              |
| Interest                                    | 4,581                         | 0                              | 4,581               |
| <b>Total debt service</b>                   | <u>67,235</u>                 | <u>0</u>                       | <u>67,235</u>       |
| <b>Capital outlays:</b>                     |                               |                                |                     |
| Highways                                    | 275,539                       | 0                              | 275,539             |
| General government                          | 62,716                        | 0                              | 62,716              |
| <b>Total capital outlays</b>                | <u>338,255</u>                | <u>0</u>                       | <u>338,255</u>      |
| <b>Total expenditures</b>                   | <u>3,325,269</u>              | <u>15,000</u>                  | <u>3,340,269</u>    |
| Excess Revenues (Expenditures)              | <u>211,940</u>                | <u>(14,797)</u>                | <u>197,143</u>      |
| <b>Other Financing Sources (Uses)</b>       |                               |                                |                     |
| Sale of assets                              | 4,767                         | 0                              | 4,767               |
| Loan proceeds                               | 150,000                       | 0                              | 150,000             |
| <b>Total other financing sources (uses)</b> | <u>154,767</u>                | <u>0</u>                       | <u>154,767</u>      |
| <b>Net Change in Fund Balances</b>          | 366,707                       | (14,797)                       | 351,910             |
| Fund Balances - July 1, 2019                | <u>1,213,958</u>              | <u>112,540</u>                 | <u>1,326,498</u>    |
| Fund Balances - June 30, 2020               | <u>\$ 1,580,665</u>           | <u>\$ 97,743</u>               | <u>\$ 1,678,408</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, 2020

|                                                                                                                                                                                                                                                                                                                                                                  |                  |                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|
| TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS                                                                                                                                                                                                                                                                                                           |                  | \$ 351,910        |
| Amounts reported for governmental activities in the statement of activities are different because:                                                                                                                                                                                                                                                               |                  |                   |
| Some revenues are not collected for several months after the Town's year end; they are not considered "available" revenue in the fund statements.                                                                                                                                                                                                                |                  |                   |
| Unavailable property taxes decreased by \$26,990.                                                                                                                                                                                                                                                                                                                |                  | (26,990)          |
| 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.                                                                                                                                                                                     |                  | 62,654            |
| Loan proceeds are an other financing source in the governmental funds; but increases in long-term liabilities in the statement of net position.                                                                                                                                                                                                                  |                  | (150,000)         |
| 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:                                                                                                                                                    |                  |                   |
| Town pension contributions                                                                                                                                                                                                                                                                                                                                       | 57,194           |                   |
| Cost of benefits earned, net of employee contributions                                                                                                                                                                                                                                                                                                           | <u>(165,392)</u> | (108,198)         |
| 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 less than what was paid by \$501. |                  | 501               |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost (\$388,255) of those assets is allocated over their estimated useful lives and reported as depreciation expense (\$366,501). This is the amount by which depreciation expense exceeds capital outlays in the current period.                        |                  | <u>21,754</u>     |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES                                                                                                                                                                                                                                                                                                                |                  | <u>\$ 151,631</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, 2020

EXHIBIT G

|                                     | Original<br>and Final<br>Budget | Actual           | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------------|---------------------------------|------------------|----------------------------------------|
| <b>REVENUES</b>                     |                                 |                  |                                        |
| <b>Taxes</b>                        |                                 |                  |                                        |
| Property taxes                      | \$ 2,870,668                    | \$ 2,902,949     | \$ 32,281                              |
| PILOT                               | 185,000                         | 215,066          | 30,066                                 |
| Total taxes                         | <u>3,055,668</u>                | <u>3,118,015</u> | <u>62,347</u>                          |
| <b>State of Vermont</b>             |                                 |                  |                                        |
| Current use                         | 40,000                          | 55,477           | 15,477                                 |
| Highways                            | 112,500                         | 115,554          | 3,054                                  |
| State hospital                      | 25,000                          | 25,000           | 0                                      |
| Appraisal assistance                | 0                               | 13,048           | 13,048                                 |
| Railroad levy                       | 4,000                           | 4,761            | 761                                    |
| Police - highway fines              | 12,000                          | 17,252           | 5,252                                  |
| Road permits grant                  | 0                               | 9,173            | 9,173                                  |
| Municipal planning mitigation       | 0                               | 2,940            | 2,940                                  |
| Town Center designation             | 0                               | 12,951           | 12,951                                 |
| Public safety grants                | 0                               | 19,136           | 19,136                                 |
| Total State of Vermont              | <u>193,500</u>                  | <u>275,292</u>   | <u>81,792</u>                          |
| <b>Fees, Licenses and Permits</b>   |                                 |                  |                                        |
| Animal licenses                     | 1,600                           | 1,052            | (548)                                  |
| Beverage and entertainment licenses | 1,100                           | 860              | (240)                                  |
| Copier fees                         | 7,000                           | 6,503            | (497)                                  |
| Zoning fees                         | 10,000                          | 15,309           | 5,309                                  |
| Town Clerk fees                     | 30,000                          | 44,071           | 14,071                                 |
| Records restoration                 | 2,000                           | 2,162            | 162                                    |
| Excess weight permits               | 1,000                           | 845              | (155)                                  |
| Peddlers' permits                   | 300                             | 415              | 115                                    |
| Marriage licenses                   | 100                             | 0                | (100)                                  |
| Land posting permits                | 50                              | 0                | (50)                                   |
| Other miscellaneous                 | 0                               | 1,432            | 1,432                                  |
| Total fees, licenses and permits    | <u>53,150</u>                   | <u>72,649</u>    | <u>19,499</u>                          |
| <b>Police</b>                       |                                 |                  |                                        |
| Contract wages                      | 0                               | 11,087           | 11,087                                 |
| Other miscellaneous                 | 3,000                           | 4,677            | 1,677                                  |
| Total police                        | <u>3,000</u>                    | <u>15,764</u>    | <u>12,764</u>                          |
| <b>Interest and Penalties</b>       |                                 |                  |                                        |
| Investment income                   | 1,800                           | 4,671            | 2,871                                  |
| Interest on delinquent taxes        | 15,000                          | 22,186           | 7,186                                  |
| Penalties on delinquent taxes       | 18,000                          | 23,882           | 5,882                                  |
| Total interest and penalties        | <u>34,800</u>                   | <u>50,739</u>    | <u>15,939</u>                          |
| <b>Other Revenues</b>               |                                 |                  |                                        |
| Water pollution control             | 4,500                           | 4,500            | 0                                      |
| Berlin Historical Society           | 300                             | 250              | (50)                                   |
| Total other revenues                | <u>4,800</u>                    | <u>4,750</u>     | <u>(50)</u>                            |
| Total revenues                      | <u>3,344,918</u>                | <u>3,537,209</u> | <u>192,291</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, 2020

EXHIBIT G

|                               | Original<br>and Final<br>Budget | Actual  | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------|---------------------------------|---------|----------------------------------------|
| <b>EXPENDITURES</b>           |                                 |         |                                        |
| General Government            |                                 |         |                                        |
| Administration                |                                 |         |                                        |
| Town Clerk                    | 47,134                          | 47,519  | (385)                                  |
| Town Treasurer                | 56,600                          | 58,336  | (1,736)                                |
| Assistant Clerk               | 18,838                          | 15,857  | 2,981                                  |
| Selectboard                   | 3,750                           | 3,750   | 0                                      |
| Assistant Town Administrator  | 43,281                          | 46,802  | (3,521)                                |
| Town Administrator            | 66,900                          | 67,449  | (549)                                  |
| Board of Civil Authority      | 500                             | 0       | 500                                    |
| Office supplies               | 12,000                          | 7,320   | 4,680                                  |
| Training                      | 1,200                           | 50      | 1,150                                  |
| Computers and equipment       | 2,300                           | 0       | 2,300                                  |
| Copier                        | 950                             | 953     | (3)                                    |
| Records restoration           | 5,000                           | 0       | 5,000                                  |
| Postage                       | 6,000                           | 5,000   | 1,000                                  |
| Postage meter rental          | 750                             | 964     | (214)                                  |
| Telephone                     | 3,000                           | 2,935   | 65                                     |
| Software and support          | 1,000                           | 540     | 460                                    |
| Clerk - advertising           | 500                             | 0       | 500                                    |
| Total administration          | 269,703                         | 257,475 | 12,228                                 |
| Listers                       |                                 |         |                                        |
| Contract - assessor           | 20,400                          | 20,354  | 46                                     |
| Supplies                      | 100                             | 28      | 72                                     |
| Software and support          | 250                             | 653     | (403)                                  |
| Legal                         | 500                             | 45      | 455                                    |
| Tax maps                      | 3,000                           | 1,897   | 1,103                                  |
| License                       | 1,500                           | 1,248   | 252                                    |
| Total listers                 | 25,750                          | 24,225  | 1,525                                  |
| Meetings and Elections        |                                 |         |                                        |
| Town meetings and elections   | 4,300                           | 851     | 3,449                                  |
| Town reports                  | 1,500                           | 1,503   | (3)                                    |
| Legal notices and advertising | 500                             | 1,472   | (972)                                  |
| Total meetings and elections  | 6,300                           | 3,826   | 2,474                                  |
| Insurance                     |                                 |         |                                        |
| Workers' compensation         | 1,303                           | 1,321   | (18)                                   |
| Health insurance              | 26,080                          | 26,148  | (68)                                   |
| Social Security               | 19,500                          | 17,926  | 1,574                                  |
| Unemployment                  | 143                             | 101     | 42                                     |
| Disability                    | 862                             | 1,017   | (155)                                  |
| Life insurance                | 701                             | 729     | (28)                                   |
| 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, 2020

EXHIBIT G

|                                              | Original<br>and Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------------------|---------------------------------|----------------|----------------------------------------|
| <b>Insurance (continued)</b>                 |                                 |                |                                        |
| Deductible                                   | 700                             | 314            | 386                                    |
| Pension                                      | 13,400                          | 14,323         | (923)                                  |
| General insurance                            | 15,509                          | 16,457         | (948)                                  |
| <b>Total insurance</b>                       | <b>87,948</b>                   | <b>88,086</b>  | <b>(138)</b>                           |
| <b>Zoning</b>                                |                                 |                |                                        |
| Training                                     | 350                             | 146            | 204                                    |
| Mileage                                      | 500                             | 285            | 215                                    |
| Telephone                                    | 1,200                           | 1,567          | (367)                                  |
| Legal fees                                   | 2,000                           | 0              | 2,000                                  |
| Advertising                                  | 500                             | 0              | 500                                    |
| <b>Total zoning</b>                          | <b>4,550</b>                    | <b>1,998</b>   | <b>2,552</b>                           |
| <b>Development Review Board</b>              |                                 |                |                                        |
| Secretary                                    | 5,000                           | 1,107          | 3,893                                  |
| Legal fees                                   | 2,000                           | 145            | 1,855                                  |
| Advertising                                  | 1,500                           | 1,127          | 373                                    |
| <b>Total development review board</b>        | <b>8,500</b>                    | <b>2,379</b>   | <b>6,121</b>                           |
| <b>Planning</b>                              |                                 |                |                                        |
| Supplies, mileage and training               | 500                             | 597            | (97)                                   |
| Advertising and printing                     | 500                             | 0              | 500                                    |
| Other                                        | 0                               | 2,940          | (2,940)                                |
| <b>Total planning</b>                        | <b>1,000</b>                    | <b>3,537</b>   | <b>(2,537)</b>                         |
| <b>Other</b>                                 |                                 |                |                                        |
| Cemeteries                                   | 10,000                          | 7,000          | 3,000                                  |
| Recreation                                   | 2,500                           | 904            | 1,596                                  |
| Conservation Commission                      | 50                              | 0              | 50                                     |
| Green Up Day                                 | 750                             | 480            | 270                                    |
| Emergency management commission              | 1,500                           | 1,200          | 300                                    |
| <b>Total other</b>                           | <b>14,800</b>                   | <b>9,584</b>   | <b>5,216</b>                           |
| <b>Taxes and Assessments</b>                 |                                 |                |                                        |
| Animal control officer                       | 1,500                           | 1,391          | 109                                    |
| Washington county assessment                 | 39,500                          | 38,779         | 721                                    |
| Ambulance service                            | 102,145                         | 99,865         | 2,280                                  |
| 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                           | 4,484          | (121)                                  |
| Central Vermont Regional Planning Commission | 3,465                           | 3,464          | 1                                      |
| <b>Total taxes and assessments</b>           | <b>155,823</b>                  | <b>151,323</b> | <b>4,500</b>                           |

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, 2020

EXHIBIT G

|                            | Original<br>and Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------|---------------------------------|----------------|----------------------------------------|
| Town Office                |                                 |                |                                        |
| Janitorial                 | 8,500                           | 4,713          | 3,787                                  |
| Supplies                   | 3,000                           | 1,792          | 1,208                                  |
| Training                   | 1,000                           | 351            | 649                                    |
| Copier                     | 1,550                           | 1,634          | (84)                                   |
| Advertising                | 1,000                           | 381            | 619                                    |
| Software and support       | 6,000                           | 12,601         | (6,601)                                |
| Web page                   | 600                             | 0              | 600                                    |
| Cloud backup               | 1,550                           | 1,725          | (175)                                  |
| Backup storage fees        | 360                             | 155            | 205                                    |
| Maintenance                | 10,000                          | 7,527          | 2,473                                  |
| Vehicle                    | 1,500                           | 2,875          | (1,375)                                |
| Heat and utilities         | 9,600                           | 3,998          | 5,602                                  |
| Internet                   | 2,400                           | 2,919          | (519)                                  |
| Equipment contracts        | 6,000                           | 9,133          | (3,133)                                |
| Total town office          | <u>53,060</u>                   | <u>49,804</u>  | <u>3,256</u>                           |
| General                    |                                 |                |                                        |
| Legal                      | 20,000                          | 1,642          | 18,358                                 |
| Auditing and accounting    | 14,000                          | 13,550         | 450                                    |
| Payroll services           | 2,300                           | 1,995          | 305                                    |
| Selectboard minutes        | 2,400                           | 1,065          | 1,335                                  |
| Emergency generator        | 2,000                           | 0              | 2,000                                  |
| Tax refunds and abatements | 5,000                           | 12,238         | (7,238)                                |
| Miscellaneous              | 1,000                           | 339            | 661                                    |
| Total general              | <u>46,700</u>                   | <u>30,829</u>  | <u>15,871</u>                          |
| Total general government   | <u>674,134</u>                  | <u>623,066</u> | <u>51,068</u>                          |
| Police                     |                                 |                |                                        |
| Wages                      | 315,400                         | 328,012        | (12,612)                               |
| Wages - night shift        | 176,000                         | 172,449        | 3,551                                  |
| Wages - part time          | 22,000                          | 58,642         | (36,642)                               |
| Wages - clerical           | 40,000                          | 32,004         | 7,996                                  |
| Wages - overtime           | 20,000                          | 29,012         | (9,012)                                |
| Wages - on call            | 4,000                           | 3,947          | 53                                     |
| Wages - education          | 1,100                           | 1,350          | (250)                                  |
| Wages - longevity          | 500                             | 500            | 0                                      |
| Workers' compensation      | 55,745                          | 50,209         | 5,536                                  |
| Health insurance           | 143,300                         | 143,160        | 140                                    |
| Social Security            | 51,000                          | 48,601         | 2,399                                  |
| Unemployment               | 525                             | 373            | 152                                    |
| Disability insurance       | 2,500                           | 2,075          | 425                                    |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN  
FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2020

EXHIBIT G

|                                 | Original<br>and Final<br>Budget | Actual           | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------|---------------------------------|------------------|----------------------------------------|
| <b>Police (continued)</b>       |                                 |                  |                                        |
| Life insurance                  | 2,000                           | 1,991            | 9                                      |
| Health insurance buyback        | 4,875                           | 5,313            | (438)                                  |
| Employee benefits               | 4,500                           | 493              | 4,007                                  |
| Pension                         | 38,500                          | 33,729           | 4,771                                  |
| Vehicle and liability insurance | 19,325                          | 19,914           | (589)                                  |
| Supplies                        | 4,000                           | 1,390            | 2,610                                  |
| Uniforms                        | 9,000                           | 16,843           | (7,843)                                |
| Guns and ammo                   | 2,000                           | 1,816            | 184                                    |
| Copier lease                    | 1,550                           | 1,650            | (100)                                  |
| Equipment - radios              | 4,000                           | 2,844            | 1,156                                  |
| VIBRS                           | 5,000                           | 5,659            | (659)                                  |
| Media and data                  | 5,700                           | 5,323            | 377                                    |
| Advertising                     | 200                             | 0                | 200                                    |
| Training                        | 4,000                           | 4,123            | (123)                                  |
| Telephone                       | 8,000                           | 5,194            | 2,806                                  |
| Legal                           | 2,000                           | 0                | 2,000                                  |
| Equipment maintenance           | 13,000                          | 17,182           | (4,182)                                |
| Vehicle fuel                    | 15,000                          | 17,793           | (2,793)                                |
| Lodging prisoners               | 1,000                           | 500              | 500                                    |
| Policing grants                 | 0                               | 18,211           | (18,211)                               |
| Special investigation unit      | 2,300                           | 2,300            | 0                                      |
| Other                           | 0                               | 564              | (564)                                  |
| Berlin Community Fund           | 0                               | (1,530)          | 1,530                                  |
| Total police                    | <u>978,020</u>                  | <u>1,031,636</u> | <u>(53,616)</u>                        |
| <b>Highways</b>                 |                                 |                  |                                        |
| <b>Summer roads</b>             |                                 |                  |                                        |
| Wages                           | 96,850                          | 117,481          | (20,631)                               |
| Roadside mowing                 | 10,000                          | 8,063            | 1,937                                  |
| Chloride                        | 28,000                          | 26,278           | 1,722                                  |
| Culverts and materials          | 10,000                          | 20,341           | (10,341)                               |
| Equipment maintenance           | 27,000                          | 21,217           | 5,783                                  |
| Fuel                            | 20,000                          | 9,050            | 10,950                                 |
| Total summer roads              | <u>191,850</u>                  | <u>202,430</u>   | <u>(10,580)</u>                        |
| <b>Winter roads</b>             |                                 |                  |                                        |
| Wages                           | 128,650                         | 115,429          | 13,221                                 |
| Sand                            | 70,000                          | 70,958           | (958)                                  |
| Salt                            | 75,000                          | 91,574           | (16,574)                               |
| Equipment maintenance           | 37,000                          | 42,751           | (5,751)                                |
| Fuel                            | 30,000                          | 19,745           | 10,255                                 |
| Total winter roads              | <u>340,650</u>                  | <u>340,457</u>   | <u>193</u>                             |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN  
FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2020

EXHIBIT G

|                                         | Original<br>and Final<br>Budget | Actual         | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------------|---------------------------------|----------------|----------------------------------------|
| <b>General</b>                          |                                 |                |                                        |
| Paving                                  | 20,000                          | 19,979         | 21                                     |
| Resurfacing - gravel                    | 130,000                         | 155,097        | (25,097)                               |
| Bridge maintenance                      | 1,500                           | 0              | 1,500                                  |
| Road signs and fencing                  | 4,000                           | 1,388          | 2,612                                  |
| Guardrails                              | 10,000                          | 12,118         | (2,118)                                |
| Total general                           | <u>165,500</u>                  | <u>188,582</u> | <u>(23,082)</u>                        |
| <b>Other</b>                            |                                 |                |                                        |
| Workers' compensation                   | 23,378                          | 20,703         | 2,675                                  |
| Health insurance                        | 60,000                          | 57,242         | 2,758                                  |
| Social Security                         | 17,250                          | 19,013         | (1,763)                                |
| Unemployment                            | 143                             | 101            | 42                                     |
| Disability insurance                    | 923                             | 897            | 26                                     |
| Life insurance                          | 850                             | 729            | 121                                    |
| Health insurance buyback                | 4,875                           | 4,875          | 0                                      |
| Deductible                              | 1,400                           | 0              | 1,400                                  |
| Pension                                 | 13,500                          | 13,252         | 248                                    |
| General insurance                       | 9,200                           | 9,844          | (644)                                  |
| Storm water permit                      | 3,600                           | 832            | 2,768                                  |
| Erosion control                         | 8,000                           | 4,777          | 3,223                                  |
| Supplies                                | 6,000                           | 3,641          | 2,359                                  |
| Advertising                             | 500                             | 408            | 92                                     |
| Training                                | 500                             | 90             | 410                                    |
| Telephone                               | 2,550                           | 1,533          | 1,017                                  |
| Garage                                  | 16,000                          | 29,198         | (13,198)                               |
| Garage - energy improv                  | 5,000                           | 599            | 4,401                                  |
| Trash removal                           | 1,300                           | 0              | 1,300                                  |
| Street lights                           | 10,500                          | 8,447          | 2,053                                  |
| Traffic lights                          | 3,000                           | 4,503          | (1,503)                                |
| Miscellaneous                           | 500                             | 90             | 410                                    |
| Uniforms                                | 7,500                           | 10,419         | (2,919)                                |
| Total other                             | <u>196,469</u>                  | <u>191,193</u> | <u>5,276</u>                           |
| Total highways                          | <u>894,469</u>                  | <u>922,662</u> | <u>(28,193)</u>                        |
| <b>Appropriations</b>                   |                                 |                |                                        |
| Battered Women Services                 | 975                             | 975            | 0                                      |
| Berlin Volunteer Fire Department        | 267,968                         | 267,968        | 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 | 6,450                           | 6,450          | 0                                      |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN  
FUND BALANCE - COMPARED TO BUDGET  
GENERAL FUND  
YEAR ENDED JUNE 30, 2020

EXHIBIT G

|                                                  | <u>Original<br/>and Final<br/>Budget</u> | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------------------------------|------------------------------------------|---------------------|-------------------------------------------------|
| Appropriations (continued)                       |                                          |                     |                                                 |
| Central Vermont Memorial Civic                   | 1,000                                    | 1,000               |                                                 |
| Family Center of Washington County               | 800                                      | 800                 | 0                                               |
| Green Mountain Transit Agency                    | 10,920                                   | 10,920              | 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                         | 12,500                                   | 12,500              | 0                                               |
| People's Health & Wellness Clinic                | 500                                      | 500                 | 0                                               |
| Sexual Assault Crisis Team                       | 500                                      | 500                 | 0                                               |
| Vermont Assoc. for the Blind & Visually Impaired | 500                                      | 500                 | 0                                               |
| Vermont Center for Independent Living            | 1,000                                    | 1,000               | 0                                               |
| Washington County Diversion                      | 500                                      | 500                 | 0                                               |
| Washington County Mental Health                  | 2,000                                    | 2,000               | 0                                               |
| Washington County Youth Service Bureau           | 500                                      | 500                 | 0                                               |
| Total appropriations                             | <u>342,415</u>                           | <u>342,415</u>      | <u>0</u>                                        |
| Debt service                                     |                                          |                     |                                                 |
| Principal                                        | 68,880                                   | 62,654              | 6,226                                           |
| Interest                                         | 5,000                                    | 4,581               | 419                                             |
| Total debt service                               | <u>73,880</u>                            | <u>67,235</u>       | <u>6,645</u>                                    |
| Capital outlays                                  |                                          |                     |                                                 |
| Highway                                          | 345,000                                  | 275,539             | 69,461                                          |
| General government                               | 37,000                                   | 62,716              | (25,716)                                        |
| Total capital outlays                            | <u>382,000</u>                           | <u>338,255</u>      | <u>43,745</u>                                   |
| Total expenditures                               | <u>3,344,918</u>                         | <u>3,325,269</u>    | <u>19,649</u>                                   |
| Excess Revenues (Expenditures)                   | <u>0</u>                                 | <u>211,940</u>      | <u>211,940</u>                                  |
| Other Financing Sources (Uses)                   |                                          |                     |                                                 |
| Sale of assets                                   | 0                                        | 4,767               | 4,767                                           |
| Loan proceeds                                    | 0                                        | 150,000             | 150,000                                         |
| Total other financing sources (uses)             | <u>0</u>                                 | <u>154,767</u>      | <u>154,767</u>                                  |
| Net Change in Fund Balance                       | <u>\$ 0</u>                              | <u>366,707</u>      | <u>\$ 366,707</u>                               |
| Fund Balance - July 1, 2019                      |                                          | <u>1,213,958</u>    |                                                 |
| Fund Balance - June 30, 2020                     |                                          | <u>\$ 1,580,665</u> |                                                 |

See Notes to Financial Statements.



TOWN OF BERLIN, VERMONT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2020

EXHIBIT H

|                                                 | Water<br>Pollution<br>Fund | Water<br>Division<br>Fund | Total               |
|-------------------------------------------------|----------------------------|---------------------------|---------------------|
| <b>ASSETS</b>                                   |                            |                           |                     |
| <b>Current Assets</b>                           |                            |                           |                     |
| Cash and cash equivalents                       | \$ 789,576                 | \$ 6,020                  | \$ 795,596          |
| Investments - CDs                               | 405,635                    | 0                         | 405,635             |
| Accounts receivable, net of allowance           | 32,179                     | 21,625                    | 53,804              |
| Unbilled user fees                              | 162,650                    | 66,281                    | 228,931             |
| Prepays                                         | 4,779                      | 243                       | 5,022               |
| Total current assets                            | <u>1,394,819</u>           | <u>94,169</u>             | <u>1,488,988</u>    |
| <b>Non-Current Assets</b>                       |                            |                           |                     |
| Land                                            | 0                          | 134,435                   | 134,435             |
| Construction in progress                        | 161,740                    | 146,005                   | 307,745             |
| Plant and equipment, net of depreciation        | 539,000                    | 5,394,408                 | 5,933,408           |
| Total non-current assets                        | <u>700,740</u>             | <u>5,674,848</u>          | <u>6,375,588</u>    |
| Total assets                                    | <u>2,095,559</u>           | <u>5,769,017</u>          | <u>7,864,576</u>    |
| <b>LIABILITIES</b>                              |                            |                           |                     |
| <b>Current Liabilities</b>                      |                            |                           |                     |
| Accounts payable                                | 73,441                     | 472                       | 73,913              |
| Construction and retainage payable              | 0                          | 11,596                    | 11,596              |
| Accrued interest payable                        | 0                          | 10,228                    | 10,228              |
| Due to other funds                              | 23,279                     | 41,262                    | 64,541              |
| Advances from other funds                       | 0                          | 150,168                   | 150,168             |
| Bond and note payable due within one year       | 0                          | 64,989                    | 64,989              |
| Total current liabilities                       | <u>96,720</u>              | <u>278,715</u>            | <u>375,435</u>      |
| <b>Noncurrent Liabilities</b>                   |                            |                           |                     |
| Bond and note payable due after one year        | 40,716                     | 3,767,688                 | 3,808,404           |
| Total noncurrent liabilities                    | <u>40,716</u>              | <u>3,767,688</u>          | <u>3,808,404</u>    |
| Total liabilities                               | <u>137,436</u>             | <u>4,046,403</u>          | <u>4,183,839</u>    |
| <b>NET POSITION</b>                             |                            |                           |                     |
| Invested in capital assets, net of related debt | 660,024                    | 1,830,575                 | 2,490,599           |
| Unrestricted                                    | 1,298,099                  | (107,961)                 | 1,190,138           |
| Total net position                              | <u>\$ 1,958,123</u>        | <u>\$ 1,722,614</u>       | <u>\$ 3,680,737</u> |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGE IN NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2020

EXHIBIT I

|                                         | <u>Water<br/>Pollution<br/>Fund</u> | <u>Water<br/>Division<br/>Fund</u> | <u>Total</u>        |
|-----------------------------------------|-------------------------------------|------------------------------------|---------------------|
| <b>OPERATING REVENUES</b>               |                                     |                                    |                     |
| User charges and fees                   | \$ 764,626                          | \$ 263,944                         | \$ 1,028,570        |
| Interest and penalties                  | 3,803                               | 2,675                              | 6,478               |
|                                         | <u>768,429</u>                      | <u>266,619</u>                     | <u>1,035,048</u>    |
| <b>OPERATING EXPENSES</b>               |                                     |                                    |                     |
| Wages and related                       | 13,345                              | 9,749                              | 23,094              |
| Professional services                   | 1,280                               | 220                                | 1,500               |
| Maintenance, operations and services    | 496,474                             | 61,943                             | 558,417             |
| Administrative expenses                 | 6,485                               | 2,629                              | 9,114               |
| Depreciation                            | 27,837                              | 149,804                            | 177,641             |
|                                         | <u>545,421</u>                      | <u>224,345</u>                     | <u>769,766</u>      |
| <b>OPERATING INCOME</b>                 | <u>223,008</u>                      | <u>42,274</u>                      | <u>265,282</u>      |
| <b>NONOPERATING REVENUES (EXPENSES)</b> |                                     |                                    |                     |
| Grant income                            | 0                                   | 3,608                              | 3,608               |
| Interest expense                        | 0                                   | (99,330)                           | (99,330)            |
| Interest income                         | 11,394                              | 0                                  | 11,394              |
| Net nonoperating revenues (expenses)    | <u>11,394</u>                       | <u>(95,722)</u>                    | <u>(84,328)</u>     |
| <b>CHANGE IN NET POSITION</b>           | 234,402                             | (53,448)                           | 180,954             |
| <b>NET POSITION - JULY 1, 2019</b>      | <u>1,723,721</u>                    | <u>1,776,062</u>                   | <u>3,499,783</u>    |
| <b>NET POSITION - JUNE 30, 2020</b>     | <u>\$ 1,958,123</u>                 | <u>\$ 1,722,614</u>                | <u>\$ 3,680,737</u> |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2020

EXHIBIT J

|                                                                                            | Water<br>Pollution<br>Fund | Water<br>Division<br>Fund |
|--------------------------------------------------------------------------------------------|----------------------------|---------------------------|
| <b>CASH FLOWS FROM (TO) OPERATING ACTIVITIES</b>                                           |                            |                           |
| Cash received from customers                                                               | \$ 759,026                 | \$ 243,617                |
| Cash payments to suppliers for goods and services                                          | (484,324)                  | (75,116)                  |
| Net cash from operating activities                                                         | 274,702                    | 168,501                   |
| <b>CASH FLOWS FROM (TO) NONCAPITAL FINANCING ACTIVITIES</b>                                |                            |                           |
| Cash payments from other funds                                                             | 23,207                     | 19,289                    |
| <b>CASH FLOWS FROM (TO) CAPITAL AND RELATED FINANCING ACTIVITIES</b>                       |                            |                           |
| Proceeds from long-term debt and grants                                                    | 1,196                      | 79,054                    |
| Principal paid on capital debt                                                             | 0                          | (63,307)                  |
| Additions of capital assets, net of change in related payables                             | (57,598)                   | (116,127)                 |
| Interest paid on capital debt                                                              | 0                          | (99,503)                  |
| Net cash to capital and related financing activities                                       | (56,402)                   | (199,883)                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                |                            |                           |
| Interest income                                                                            | 1,485                      | 0                         |
| Net cash from investing activities                                                         | 1,485                      | 0                         |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>                                | 242,992                    | (12,093)                  |
| <b>CASH, CASH EQUIVALENTS - JULY 1, 2019</b>                                               | 546,584                    | 18,113                    |
| <b>CASH, CASH EQUIVALENTS - JUNE 30, 2020</b>                                              | \$ 789,576                 | \$ 6,020                  |
| <b>RECONCILIATION OF INCOME FROM OPERATIONS TO NET CASH FROM OPERATING ACTIVITIES</b>      |                            |                           |
| Income from operations                                                                     | \$ 223,008                 | \$ 42,274                 |
| Adjustments to reconcile income from operations to net cash flow from operating activities |                            |                           |
| Depreciation                                                                               | 27,837                     | 149,804                   |
| (Increase) decrease in accounts receivable                                                 | (9,403)                    | (23,002)                  |
| (Increase) decrease in prepaids                                                            | (479)                      | (243)                     |
| Increase (decrease) in accounts payable                                                    | 33,739                     | (332)                     |
| Net cash from operating activities                                                         | \$ 274,702                 | \$ 168,501                |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
 STATEMENT OF NET POSITION - FIDUCIARY FUND  
 JUNE 30, 2020

|                           | <u>Cemetery<br/>Funds</u> |
|---------------------------|---------------------------|
| <b>ASSETS</b>             |                           |
| Cash and cash equivalents | \$ 14,036                 |
| <b>LIABILITIES</b>        |                           |
|                           | <u>0</u>                  |
| <b>NET POSITION</b>       |                           |
| Restricted                | <u>\$ 14,036</u>          |

See Notes to Financial Statements.

TOWN OF BERLIN, VERMONT  
 STATEMENT OF CHANGE IN NET POSITION  
 FIDUCIARY FUND  
 YEAR ENDED JUNE 30, 2020

|                              | <u>Cemetery<br/>Funds</u> |
|------------------------------|---------------------------|
| ADDITIONS                    |                           |
| Interest                     | \$    28                  |
| DEDUCTIONS                   | <u>          0</u>        |
| CHANGE IN NET POSITION       | 28                        |
| NET POSITION - July 1, 2019  | <u>14,008</u>             |
| NET POSITION - June 30, 2020 | <u><u>\$  14,036</u></u>  |

See Notes to Financial Statements.

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TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

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.

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(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 Conservation Fund, Asset Forfeiture, Montpelier Filtration Fund, and the Bike Path 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, 2020  
(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, 2020  
(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 proprietary fund financial statements for the current year.

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(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, 2020  
(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, 2020  
(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, 2020, \$2,469,439 of the government’s bank balance of \$2,917,002 was exposed to custodial credit risk. A summary of the Town’s custodial credit risk is as follows:

|                                                                                       | Bank<br>Balance |
|---------------------------------------------------------------------------------------|-----------------|
| Insured by FDIC                                                                       | \$ 447,563      |
| Uninsured, collateralized by securities held<br>by the pledging financial institution | 2,469,439       |
| Total                                                                                 | \$ 2,917,002    |

Of the Town’s \$2,917,002 bank balance, \$405,636 were CDs recorded as investments. Interest rates on the CDs range from 2.0% to 2.5% and mature between January 2022 and June 2025.

**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 1<sup>st</sup>. Listers establish a grand list of all property and the Selectboard sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. 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, 2020  
(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. In fiscal year 2020, \$22,000 was repaid on this loan. In March 2020, the General Fund loaned an additional \$28,435 to the Water Division at 0% interest. The note is a demand note that is due in its entirety on March 4, 2021. The total balance due at June 30, 2020 was \$150,168.

**NOTE 5 - INTERFUND ACTIVITY**

The composition of due from/(to) other funds at June 30, 2020 are as follows:

|                            | Due from<br>other funds | Due to<br>other funds |
|----------------------------|-------------------------|-----------------------|
| Governmental funds:        |                         |                       |
| General Fund               | \$ 51,539               | \$ 0                  |
| Asset Forfeiture Fund      | 11,722                  | 0                     |
| Montpelier Filtration Fund | 1,280                   | 0                     |
| Proprietary funds:         |                         |                       |
| Water Pollution            | 0                       | 23,279                |
| Water Division             | 0                       | 41,262                |
|                            | \$ 64,541               | \$ 64,541             |

**NOTE 6 - RECEIVABLES**

Receivable balances as of June 30, 2020 were as follows:

|                                                                               | Governmental<br>Activities | Business-Type<br>Activities | Total<br>Receivables |
|-------------------------------------------------------------------------------|----------------------------|-----------------------------|----------------------|
| Delinquent taxes, penalty & interest<br>receivable, net of \$35,274 allowance | \$ 180,011                 | \$ 0                        | \$ 180,011           |
| Unbilled user fees                                                            | 0                          | 228,931                     | 228,931              |
| Accts receivable - State                                                      | 20,295                     | 0                           | 20,295               |
| Accts receivable - other, net of \$6,500 allowance                            | 4,500                      | 53,804                      | 58,304               |
|                                                                               | \$ 204,806                 | \$ 282,735                  | \$ 487,541           |

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

**NOTE 7 - CAPITAL ASSETS**

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

|                                            | Balance<br>June 30, 2019 | Additions         | Disposals/<br>Reclassification | (Depreciation)      | Balance<br>June 30, 2020 |
|--------------------------------------------|--------------------------|-------------------|--------------------------------|---------------------|--------------------------|
| <i>Governmental activities</i>             |                          |                   |                                |                     |                          |
| Capital assets not depreciated             |                          |                   |                                |                     |                          |
| Land                                       | \$ 52,400                | \$ 0              | \$ 0                           | \$ 0                | \$ 52,400                |
| CIP - culverts                             | 5,115                    | 2,282             | 0                              | 0                   | 7,397                    |
| CIP - storm water planning                 | 8,290                    | 0                 | 0                              | 0                   | 8,290                    |
| CIP - Down Town designation                | 0                        | 12,951            | 0                              | 0                   | 12,951                   |
| CIP - Berlin Bike Path                     | 32,458                   | 0                 | 0                              | 0                   | 32,458                   |
| Total capital assets not deprec.           | <u>98,263</u>            | <u>15,233</u>     | <u>0</u>                       | <u>0</u>            | <u>113,496</u>           |
| Capital assets being depreciated           |                          |                   |                                |                     |                          |
| Land improvements                          | 33,000                   | 0                 | 0                              | 0                   | 33,000                   |
| Buildings and improvements                 | 304,818                  | 0                 | 0                              | 0                   | 304,818                  |
| Infrastructure                             | 2,390,137                | 124,634           | 0                              | 0                   | 2,514,771                |
| Machinery and equipment                    | 199,219                  | 0                 | 0                              | 0                   | 199,219                  |
| Vehicles                                   | 1,754,969                | 248,388           | (230,816)                      | 0                   | 1,772,541                |
| Total capital assets being deprec.         | <u>4,682,143</u>         | <u>373,022</u>    | <u>(230,816)</u>               | <u>0</u>            | <u>4,824,349</u>         |
| Less accumulated depreciation for:         |                          |                   |                                |                     |                          |
| Land improvements                          | (6,233)                  | 0                 | 0                              | (2,200)             | (8,433)                  |
| Buildings and improvements                 | (137,511)                | 0                 | 0                              | (10,443)            | (147,954)                |
| Infrastructure                             | (947,115)                | 0                 | 0                              | (163,907)           | (1,111,022)              |
| Machinery and equipment                    | (168,398)                | 0                 | 0                              | (7,554)             | (175,952)                |
| Vehicles                                   | (1,289,244)              | 0                 | 230,816                        | (182,397)           | (1,240,825)              |
| Total accum. depreciation                  | <u>(2,548,501)</u>       | <u>0</u>          | <u>230,816</u>                 | <u>(366,501)</u>    | <u>(2,684,186)</u>       |
| Total capital assets, net of deprec.       | <u>2,133,642</u>         | <u>373,022</u>    | <u>0</u>                       | <u>(366,501)</u>    | <u>2,140,163</u>         |
| Total gov't activities assets, net         | <u>\$ 2,231,905</u>      | <u>\$ 388,255</u> | <u>\$ 0</u>                    | <u>\$ (366,501)</u> | <u>\$ 2,253,659</u>      |
| <i>Business-type activities</i>            |                          |                   |                                |                     |                          |
| Capital assets not depreciated             |                          |                   |                                |                     |                          |
| Land                                       | \$ 106,000               | \$ 28,435         | \$ 0                           | \$ 0                | \$ 134,435               |
| CIP - water pollution                      | 104,142                  | 57,598            | 0                              | 0                   | 161,740                  |
| CIP - water division                       | 66,546                   | 79,459            | 0                              | 0                   | 146,005                  |
| Total capital assets not deprec.           | <u>276,688</u>           | <u>165,492</u>    | <u>0</u>                       | <u>0</u>            | <u>442,180</u>           |
| Capital assets being depreciated           |                          |                   |                                |                     |                          |
| Capital improvements                       | 749,574                  | 0                 | 0                              | 0                   | 749,574                  |
| Water supply system                        | 5,953,790                | 0                 | 0                              | 0                   | 5,953,790                |
| Main pump upgrades                         | 88,701                   | 0                 | 0                              | 0                   | 88,701                   |
| Equipment                                  | 71,549                   | 0                 | 0                              | 0                   | 71,549                   |
| Total capital assets being deprec.         | <u>6,863,614</u>         | <u>0</u>          | <u>0</u>                       | <u>0</u>            | <u>6,863,614</u>         |
| Less accumulated depreciation for:         |                          |                   |                                |                     |                          |
| Capital improvements                       | (251,573)                | 0                 | 0                              | (24,880)            | (276,453)                |
| Water supply system                        | (409,577)                | 0                 | 0                              | (149,804)           | (559,381)                |
| Main pump upgrades                         | (19,866)                 | 0                 | 0                              | (2,957)             | (22,823)                 |
| Equipment                                  | (71,549)                 | 0                 | 0                              | 0                   | (71,549)                 |
| Total accum. depreciation                  | <u>(752,565)</u>         | <u>0</u>          | <u>0</u>                       | <u>(177,641)</u>    | <u>(930,206)</u>         |
| Total capital assets, net of deprec.       | <u>6,111,049</u>         | <u>0</u>          | <u>0</u>                       | <u>(177,641)</u>    | <u>5,933,408</u>         |
| Total business type activities assets, net | <u>\$ 6,387,737</u>      | <u>\$ 165,492</u> | <u>\$ 0</u>                    | <u>\$ (177,641)</u> | <u>\$ 6,375,588</u>      |

Depreciation for the governmental activities was charged to general government for \$178,448, highway for \$155,688 and police for \$32,365. Depreciation for the proprietary funds consisted of \$27,837 for the Water Pollution Fund and \$149,804 for the Water Division Fund.

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

**NOTE 8 – UNAVAILABLE REVENUE**

Unavailable revenue in the General Fund consists of \$120,053 of property taxes not received within sixty days after year end.

**NOTE 9 - LONG-TERM LIABILITIES**

Long-term liabilities at June 30, 2020 consisted of the following:

*Governmental Activities*

|                                                                                                                                                               |                   | <u>Due within<br/>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.  | \$ 55,000         | \$ 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%. | 40,399            | 20,062                         |
| 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%.     | 46,300            | 15,433                         |
| Note payable to Community Bank, N.A. for highway truck. Principal and interest payments of \$31,870 due annually through December 2024. Interest at 2.05%.    | 150,000           | 28,795                         |
| Subtotal                                                                                                                                                      | <u>291,699</u>    | <u>\$ 74,290</u>               |
| Accrued compensated absences                                                                                                                                  | 42,895            |                                |
| Total                                                                                                                                                         | 334,594           |                                |
| Amount due within one year                                                                                                                                    | (74,290)          |                                |
| Amount due after one year                                                                                                                                     | <u>\$ 260,304</u> |                                |

*Proprietary Funds*

Water Division Fund

|                                                                                                                                                                 |                  |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------|
| Note payable with USDA, semiannual principal and interest payments of \$81,405 through November 2055, interest at 2.625%.                                       | \$ 3,742,677     | \$ 64,989     |
| 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. | 90,000           | 0             |
| Total water division                                                                                                                                            | <u>3,832,677</u> | <u>64,989</u> |

Water Pollution Fund

|                                                                                                                                                                                                                                                 |                     |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|
| 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 6/30/20 was \$40,716 | 40,716              | 0                |
|                                                                                                                                                                                                                                                 | 3,873,393           | <u>\$ 64,989</u> |
| Amount due within one year                                                                                                                                                                                                                      | (64,989)            |                  |
| Amount due after one year                                                                                                                                                                                                                       | <u>\$ 3,808,404</u> |                  |

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

**NOTE 9 - LONG-TERM LIABILITIES (Continued)**

Long-term debt will mature approximately as follows:

|              | Governmental      |                  |                   | Proprietary         |                     |                     |
|--------------|-------------------|------------------|-------------------|---------------------|---------------------|---------------------|
|              | Principal         | Interest         | Total             | Principal           | Interest            | Total               |
| 2021         | \$ 74,290         | \$ 6,102         | \$ 80,392         | \$ 64,989           | \$ 97,811           | \$ 162,800          |
| 2022         | 75,155            | 4,820            | 79,975            | 66,706              | 96,103              | 162,809             |
| 2023         | 55,421            | 3,203            | 58,624            | 86,469              | 94,341              | 180,810             |
| 2024         | 40,602            | 1,829            | 42,431            | 113,728             | 92,832              | 206,560             |
| 2025         | 41,231            | 764              | 41,995            | 94,377              | 90,675              | 185,052             |
| 2026-2030    | 5,000             | (199)            | 4,801             | 430,533             | 423,668             | 854,201             |
| 2031-2035    | 0                 | 0                | 0                 | 451,434             | 369,398             | 820,832             |
| 2036-2040    | 0                 | 0                | 0                 | 506,583             | 307,467             | 814,050             |
| 2041-2045    | 0                 | 0                | 0                 | 577,140             | 236,910             | 814,050             |
| 2046-2050    | 0                 | 0                | 0                 | 657,524             | 156,526             | 814,050             |
| 2051-2055    | 0                 | 0                | 0                 | 749,104             | 64,946              | 814,050             |
| 2056-2060    | 0                 | 0                | 0                 | 74,806              | 981                 | 75,787              |
| <b>Total</b> | <b>\$ 291,699</b> | <b>\$ 16,519</b> | <b>\$ 308,218</b> | <b>\$ 3,873,393</b> | <b>\$ 2,031,658</b> | <b>\$ 5,905,051</b> |

The following is a summary of changes of long-term liabilities for the year ended June 30, 2020:

|                                 | Governmental      | Proprietary         | Total               |
|---------------------------------|-------------------|---------------------|---------------------|
| Balance at June 30, 2019        | \$ 247,749        | \$ 3,860,059        | \$ 4,107,808        |
| Proceeds                        | 150,000           | 76,641              | 226,641             |
| Accrued vacation earned         | 40,194            | 0                   | 40,194              |
| Accrued vacation used           | (40,695)          | 0                   | (40,695)            |
| Principal payments              | (62,654)          | (63,307)            | (125,961)           |
| <b>Balance at June 30, 2020</b> | <b>\$ 334,594</b> | <b>\$ 3,873,393</b> | <b>\$ 4,207,987</b> |

Interest of \$103,911 was paid on long-term debt in fiscal year 2020.



TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

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

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

|                                   | Restricted Net<br>Position &<br>Fund Balance | Committed<br>Fund Balance | Assigned<br>Fund Balance |
|-----------------------------------|----------------------------------------------|---------------------------|--------------------------|
| <b>General Fund:</b>              |                                              |                           |                          |
| Police Community Fund             | \$ 0                                         | \$ 14,402                 | \$ 0                     |
| Fire warden                       | 0                                            | 120                       | 0                        |
| Cemeteries                        | 0                                            | 2,758                     | 0                        |
| Bridges and culverts              | 0                                            | 96,097                    | 0                        |
| Economic Dev. Board               | 0                                            | 1,515                     | 0                        |
| Highway equipment                 | 0                                            | 0                         | 10,892                   |
| Bond build renovation             | 0                                            | 6,009                     | 0                        |
| Water supply                      | 0                                            | 2,166                     | 0                        |
| Capital budget                    | 0                                            | 0                         | 6,233                    |
| Highway materials                 | 0                                            | 0                         | 6,951                    |
| Reappraisal                       | 198,992                                      | 0                         | 0                        |
| Listers education                 | 821                                          | 0                         | 0                        |
| Computer upgrade                  | 0                                            | 15,000                    | 0                        |
| Recreation                        | 8,067                                        | 0                         | 0                        |
| Records restoration               | 16,720                                       | 0                         | 0                        |
| <b>Total General Fund</b>         | <u>224,600</u>                               | <u>138,067</u>            | <u>24,076</u>            |
| <b>Other Nonmajor Funds:</b>      |                                              |                           |                          |
| Conservation                      | 47,158                                       | 0                         | 0                        |
| Asset Forfeiture                  | 11,722                                       | 0                         | 0                        |
| Montpelier Filtration             | 1,280                                        | 0                         | 0                        |
| Bike path                         | 37,583                                       | 0                         | 0                        |
| <b>Total Other Nonmajor Funds</b> | <u>97,743</u>                                | <u>0</u>                  | <u>0</u>                 |
| <b>Totals</b>                     | <u>\$ 322,343</u>                            | <u>\$ 138,067</u>         | <u>\$ 24,076</u>         |

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(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 \$1,135,820, \$80,194 was covered under the VMERS defined contribution plan. The total contributions to this plan by the employer were \$4,110 and by the employees were \$4,010.

**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, 2019, the retirement system consisted of 379 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, 2020  
(Continued)

**NOTE 11 - PENSION PLANS (Continued)**

*Benefits provided and contributions*

|                                                    | <b>Group A</b>                                                                                                                                                                                                                                    | <b>Group B</b>                                                                                   | <b>Group C</b>                                                                                        | <b>Group D</b>                                                                                            |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>Avg Final Compensation (AFC)</b>                | 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                                            |
| <b>Service Retirement Allowance</b>                |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
| 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                           |                                                                                                           |
| <b>Early Retirement Allowance</b>                  |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
| 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                          |
| <b>Vested Retirement Allowance</b>                 |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
| 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. |                                                                                                  |                                                                                                       |                                                                                                           |
| <b>Disability Retirement Allowance</b>             |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
| 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.              |                                                                                                  |                                                                                                       |                                                                                                           |
| <b>Death Benefit</b>                               |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
| 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 unreduced accrued benefit plus children's benefit                                              |
| <b>Optional Benefit and Death after Retirement</b> |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
|                                                    | 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                                   |
| <b>Refund of Contribution</b>                      | Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.                                                                                                                 |                                                                                                  |                                                                                                       |                                                                                                           |
| <b>Post-Retirement Adjustments</b>                 |                                                                                                                                                                                                                                                   |                                                                                                  |                                                                                                       |                                                                                                           |
|                                                    | 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%                                                                                                        |
| <b>Member Contributions</b>                        | 2.625% eff. 7/1/18<br>2.75% eff 7/1/19                                                                                                                                                                                                            | 5.0% eff. 7/1/18<br>5.125% eff 7/1/19                                                            | 10.125% eff. 7/1/18<br>10.25% eff 7/1/19                                                              | 11.475% eff. 7/1/18<br>11.6% eff 7/1/19                                                                   |
| <b>Employer Contributions</b>                      | 4.125% eff. 7/1/18<br>4.25% eff 7/1/19                                                                                                                                                                                                            | 5.625% eff. 7/1/18<br>5.75% eff 7/1/19                                                           | 7.375% eff. 7/1/18<br>7.5% eff 7/1/19                                                                 | 9.975% eff. 7/1/18<br>10.1% eff 7/1/19                                                                    |
| <b>Retirement Stipend</b>                          | \$25 per month payable at the option of the Board of Retirees                                                                                                                                                                                     |                                                                                                  |                                                                                                       |                                                                                                           |

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

**NOTE 11 - PENSION PLANS (Continued)**

For the year ended June 30, 2020, the Town's contributions to the Plan were \$57,194.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.* At June 30, 2020, the Town reported a liability of \$512,225 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the Town's proportion was 0.29524%, which was an increase of 0.000704% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized pension expense of \$165,392. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                           | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Difference between expected and actual experience                                                         | \$ 66,364                            | \$ 4,428                            |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 7,441                                | 11,083                              |
| Changes in assumptions                                                                                    | 17,102                               | 0                                   |
| Difference between projected and actual investment earnings                                               | 34,888                               | 0                                   |
| Member contributions subsequent to the measurement date                                                   | 57,194                               | 0                                   |
| Total                                                                                                     | \$ 182,989                           | \$ 15,511                           |

Of the \$182,989 of deferred outflows of resources, \$57,194 was from the Town's contributions subsequent to the measurement date which will be recognized as pension expense in the year ending June 30, 2021. Other amounts (\$110,284) reported as deferred outflows of resources net of deferred inflows of resources will be recognized in pension expense as follows:

| <b>Year ending June 30,</b> |           |
|-----------------------------|-----------|
| 2021                        | \$ 44,160 |
| 2022                        | 22,904    |
| 2023                        | 24,756    |
| 2024                        | 18,464    |

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

**NOTE 11 - PENSION PLANS (Continued)**

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 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 Mortality Tables blended 60% Blue Collar Employee, 40% Healthy Employee with generational projection using Scale SSA-2017.

Group D – 100% of RP-2006 Blue Collar Mortality Table with generational projection using Scale SSA-2017.

*Healthy Post-retirement:*

Groups A, B, C – 98% of RP-2006 Mortality Table, blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational projection using Scale SSA-2017.

Group D – 100% of RP-2006 Blue Collar Annuitant Table with generational projection using Scale SSA-2017.

*Disabled Post-retirement:*

All groups - RP-2006 Disabled Mortality Table with generational projection using Scale SSA-2017.

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

*Cost of Living Adjustments* – 1.15% for Group A members and 1.3% for Groups B, C and D members. The January 1, 2019 and January 1, 2020 COLAs are 1.3% and .8% respectively, for all 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.

*Assets* – The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an “actuarial value of assets” that differs from market value to gradually reflect year-to-year changes in the market value of assets in determining the contribution requirements.

*Inflation* – 2.5%

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(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, 2019, is summarized in the following table:

| Asset Class               | Target Allocation | Long-Term Expected Real Rate of Return |
|---------------------------|-------------------|----------------------------------------|
| Global Equity             | 29.00%            | 6.90%                                  |
| US Equity - Large Cap     | 4.00%             | 5.94%                                  |
| US Equity - Small/Mid Cap | 3.00%             | 6.72%                                  |
| Non-US Equity - Large Cap | 5.00%             | 6.81%                                  |
| Non-US Equity - Small Cap | 2.00%             | 7.31%                                  |
| Emerging Markets Debt     | 4.00%             | 4.26%                                  |
| Core Bond                 | 14.00%            | 1.79%                                  |
| Non-Core Bonds            | 6.00%             | 3.22%                                  |
| Short Quality Credit      | 5.00%             | 1.81%                                  |
| Private Credit            | 5.00%             | 6.00%                                  |
| US TIPS                   | 3.00%             | 1.45%                                  |
| Core Real Estate          | 5.00%             | 4.26%                                  |
| Non-Core Real Estate      | 3.00%             | 5.76%                                  |
| Private Equity            | 10.00%            | 10.81%                                 |
| Infrastructure/Farmland   | 2.00%             | 4.89%                                  |
|                           | 100.00%           |                                        |

*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%) |
|--------------------|----------------------|--------------------|
| \$ 839,972         | \$ 512,225           | \$ 240,911         |

TOWN OF BERLIN, VERMONT  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020  
(Continued)

**NOTE 11 - PENSION PLANS (Continued)**

*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.

**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 2020 under this contract was \$91,315.

**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, 2020 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 – 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 2020, the amount of Town property taxes forgone as a result of the Current Use Program was approximately \$55,600. 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 16 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through January 5, 2021, the date which the financial statements were available for issue. In July 2020, the Town obtained a bond anticipation line of credit from Community Bank, N.A. for the sewer extension project. The line of credit is for \$2,196,000 at 1.6% due July 21, 2021. As of January 5, 2021, \$1,522,523 has been drawn on the line of credit.

TOWN OF BERLIN, VERMONT  
 COMBINING AND INDIVIDUAL FUND BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2020

|                                      | Special Revenue Funds |                  |                            | Projects Fund    | Total            |
|--------------------------------------|-----------------------|------------------|----------------------------|------------------|------------------|
|                                      | Conservation Fund     | Asset Forfeiture | Montpelier Filtration Fund | Bike Path Fund   |                  |
| <b>ASSETS</b>                        |                       |                  |                            |                  |                  |
| Cash and cash equivalents            | \$ 47,158             | \$ 0             | \$ 0                       | \$ 37,583        | \$ 84,741        |
| Due from other funds                 | 0                     | 11,722           | 1,280                      | 0                | 13,002           |
| Total assets                         | <u>\$ 47,158</u>      | <u>\$ 11,722</u> | <u>\$ 1,280</u>            | <u>\$ 37,583</u> | <u>\$ 97,743</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                       |                  |                            |                  |                  |
| <b>LIABILITIES</b>                   |                       |                  |                            |                  |                  |
|                                      | <u>\$ 0</u>           | <u>\$ 0</u>      | <u>\$ 0</u>                | <u>\$ 0</u>      | <u>\$ 0</u>      |
| <b>FUND BALANCES</b>                 |                       |                  |                            |                  |                  |
| Restricted                           | <u>47,158</u>         | <u>11,722</u>    | <u>1,280</u>               | <u>37,583</u>    | <u>97,743</u>    |
| Total fund balances                  | <u>47,158</u>         | <u>11,722</u>    | <u>1,280</u>               | <u>37,583</u>    | <u>97,743</u>    |
| Total liabilities and fund balances  | <u>\$ 47,158</u>      | <u>\$ 11,722</u> | <u>\$ 1,280</u>            | <u>\$ 37,583</u> | <u>\$ 97,743</u> |



TOWN OF BERLIN, VERMONT  
 COMBINING AND INDIVIDUAL FUND SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2020

|                                | Special Revenue Funds |                  |                            | Projects Fund  | Total     |
|--------------------------------|-----------------------|------------------|----------------------------|----------------|-----------|
|                                | Conservation Fund     | Asset Forfeiture | Montpelier Filtration Fund | Bike Path Fund |           |
| REVENUES                       |                       |                  |                            |                |           |
| Interest                       | \$ 97                 | \$ 0             | \$ 0                       | \$ 106         | \$ 203    |
| Total revenues                 | 97                    | 0                | 0                          | 106            | 203       |
| EXPENDITURES                   | 0                     | 0                | 0                          | 15,000         | 15,000    |
| EXCESS REVENUES (EXPENDITURES) | 97                    | 0                | 0                          | (14,894)       | (14,797)  |
| FUND BALANCES - July 1, 2019   | 47,061                | 11,722           | 1,280                      | 52,477         | 112,540   |
| FUND BALANCES - June 30, 2020  | \$ 47,158             | \$ 11,722        | \$ 1,280                   | \$ 37,583      | \$ 97,743 |

TOWN OF BERLIN, VERMONT  
 SCHEDULES OF TOWN'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 AND TOWN CONTRIBUTIONS  
 YEAR ENDED JUNE 30, 2020

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

|                                                                                                                 | 2019         | 2018       | 2017       | 2016       | 2015       | 2014       |
|-----------------------------------------------------------------------------------------------------------------|--------------|------------|------------|------------|------------|------------|
| Town's proportion of the net pension liability (asset)                                                          | 0.29524%     | 0.28820%   | 0.31227%   | 0.30481%   | 0.29990%   | 0.26030%   |
| Town's proportionate share of the net pension liability (asset)                                                 | \$ 512,225   | \$ 405,476 | \$ 378,335 | \$ 392,273 | \$ 231,207 | \$ 23,756  |
| Town's covered-employee payroll                                                                                 | \$ 1,008,474 | \$ 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 | 50.79%       | 44.17%     | 40.80%     | 46.57%     | 29.64%     | 3.63%      |
| Plan fiduciary net position as a percentage of the total pension liability                                      | 80.35%       | 82.60%     | 83.64%     | 80.95%     | 87.42%     | 98.32%     |

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

|                                                                      | 2020       | 2019         | 2018       | 2017       | 2016       | 2015       | 2014       | 2013       |
|----------------------------------------------------------------------|------------|--------------|------------|------------|------------|------------|------------|------------|
| Contractually required contributions                                 | \$ 57,194  | \$ 56,727    | \$ 50,486  | \$ 50,997  | \$ 46,326  | \$ 41,921  | \$ 33,576  | \$ 30,031  |
| Contributions in relation to the contractually required contribution | (57,194)   | (56,727)     | (50,486)   | (50,997)   | (46,326)   | (41,921)   | (33,576)   | (30,031)   |
| Contribution deficiency (excess)                                     | \$ 0       | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0       |
| Town's covered-employee payroll                                      | \$ 994,678 | \$ 1,008,474 | \$ 917,932 | \$ 927,215 | \$ 842,285 | \$ 779,921 | \$ 655,141 | \$ 600,620 |
| Contributions as a percentage of covered-employee payroll            | 5.750%     | 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, 2020, 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 5, 2021.

### 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) as a basis for designing 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 financial statements. 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 5, 2021

# ASSESSOR'S REPORT

2020

This year has been a difficult one, globally and locally. Despite limited public access to the Municipal Building due to COVID-19, we have attempted to respond to all requests from taxpayers and the general public for information regarding Berlin properties.

We have continued to process transfers of property as well as making any changes resulting from building permits. Most of our property inspections have been from the exterior only, per guidelines established by the State. For interior changes, as in the case of new construction, we have relied upon interior information provided through email and telephone calls to property owners.

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 we might make will, by law, apply to the following year not the current year.

We do not notify every property owner of their value every year. Only those who have had changes will receive formal notification. Information about Grievance hearings are posted in 5 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 and can be reached by email at [listeners@berlin.org](mailto:listeners@berlin.org) or by phone at 229-4880. If you need to leave a message, we will get back to you as soon as possible. Property information is available any time even if we are not here. The Town Clerk or Assistant Town Clerk would be glad to help you Monday-Thursday 8:30 – 3:30.

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 review the details of your assessment, please let us know. We would prefer to do interior inspections, however these will depend on the status of COVID this spring.

**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  
2020 ANNUAL REPORT

- 245 Total Birth Certificates filed
  - 8 Berlin babies born at other hospitals
  - 8 Berlin babies born at Central Vermont Medical Center
  
- 227 Total Death certificates filed
  - 55 of these were Berlin residents
    - 15 were at home
    - 6 were outside of Berlin
    - 9 were at CVMC
    - 25 were in the two Nursing homes
  
- 9 Marriage Licenses issued
  - 9 copies sent to the State
  
- 5 First Class Restaurant liquor licenses
- 8 Second Class liquor licenses (stores)
- 2 Requests for a catering liquor license
- 3 Outside Consumption License
  
- 100 Excess Weight Permits
  
- 223 Dog Licenses
  
- 400 Documents received for recording into the Land Records (These ranged from 1 page to 78 pages)
  
- 125 Property Transfers recorded (19 are Mobile Home Transfers)
  - 115 Recorded and sent electronically to the State
  - 10 Recorded and sent via mail to State.
  
- 13 Survey mylars
  
- 176 Researchers signed to use the vault records (down due to COVID Restrictions part of the year)
  
- 1694 Certified birth, death, and marriages certificates

Voter Checklist as of Dec. 31, 2020 = 2,011

## BERLIN RESIDENTS BORN IN 2020

|       |                  |                                      |               |
|-------|------------------|--------------------------------------|---------------|
| 1/8   | Stella Huber     | David & Katherine Huber              |               |
| 1/17  | Koa Gifford      | Tiffani Brooks & Casey Gifford       | in Burlington |
| 1/27  | Kayleena Wood    | Kaylie Knapp & Keino Wood Jr         |               |
| 3/14  | Jameson Humphrey | Molly Barr & Justin Humphrey         |               |
| 3/19  | Ellie Dunn       | Sabrina Leclerc & Zakiah Dunn        |               |
| 4/7   | Riley Braman     | Emily Bixby & Adam Braman            | in Randolph   |
| 4/17  | Greyson Hill     | Mira Hill & Scott Pidgeon Jr         |               |
| 5/13  | Koren Rotblatt   | Jennifer & Hart Rotblatt             | in Randolph   |
| 5/19  | Maren Bilodeau   | Abigail & Evan Bilodeau              | in Randolph   |
| 6/29  | Alvin Roberts    | Ashli & Bartholomew Roberts          |               |
| 7/28  | Hayden DeSisto   | Stacy & James DeSisto                |               |
| 8/31  | Adelaid Miller   | Lindsay & Shea Miller                |               |
| 9/13  | Ezekiel Barnett  | Melissa Ruggles & Charles Barnett II | in Burlington |
| 9/19  | Gianna Cerminara | Charity & Domenic Cerminara          | in Randolph   |
| 11/10 | Brynn Mispel     | Christine & Shane Mispel             | in Randolph   |
| 11/28 | Althea Cormier   | Taylor & Bradley Cormier             | in Burlington |

16 Total

## BERLIN RESIDENTS WHO PASSED AWAY IN 2020

|      |                   |                       |               |
|------|-------------------|-----------------------|---------------|
| 1/15 | Phoebe Chapin     | Woodridge             |               |
| 1/15 | Inez Booth        | Woodridge             |               |
| 1/17 | Peter Badgewick   | Berlin Health & Rehab |               |
| 1/18 | Kerry Miller      | Chandler Rd           |               |
| 1/19 | Phyllis Baldwin   | Woodridge             |               |
| 1/19 | Phyllis Gonzalez  | Berlin Health & Rehab |               |
| 1/19 | Megan Williams    | VT RT 12              | in Burlington |
| 1/21 | Linda Thow        | Goodnow Rd            |               |
| 1/31 | Phyllis Alston    | Berlin Health & Rehab |               |
| 2/5  | Melanie Farnham   | Woodridge             |               |
| 2/6  | Lester Felch Sr.  | Woodridge             |               |
| 2/7  | Patricia Medeiros | Berlin Health & Rehab |               |
| 2/12 | Robert Smith      | Woodridge             |               |
| 2/13 | Sharron Amster    | Hill St Ext           |               |
| 2/15 | Rose Dalley       | Spruce St             |               |
| 2/20 | Bradley Fortier   | Crosstown Rd          | In Middlebury |

## BERLIN RESIDENTS WHO PASSED AWAY IN 2020 – CONTINUED

|       |                     |                       |                 |
|-------|---------------------|-----------------------|-----------------|
| 2/26  | Pamela Wills        | VT RT 12              |                 |
| 2/28  | Peter Conti         | US RT 302             | at CVMC         |
| 3/3   | Robert Mullen       | Richardson Rd         |                 |
| 3/5   | Norma Cassani       | Woodridge             |                 |
| 3/5   | Gary Edward         | Hill St Ext           | at Woodridge    |
| 3/14  | Charles Twombly     | Cedar Dr              | in Burlington   |
| 3/20  | Jane Morgan         | Berlin Health & Rehab |                 |
| 3/22  | Mary Holmes         | Weston St             |                 |
| 3/28  | Gladys Davis        | Elmwood Dr            |                 |
| 4/10  | Lorraine Cookson    | Berlin Health & Rehab |                 |
| 4/25  | Paul Gordon         | Gordon Dr             |                 |
| 5/5   | Terry Santaw        | Airport Rd            |                 |
| 5/16  | Ransom Bullard      | Berlin Health & Rehab |                 |
| 5/17  | Sean Bennett        | Fisher Rd             | at CVMC         |
| 5/27  | Danny Lawson        | Hersey Rd             | at CVMC         |
| 6/10  | Lori Dickenson      | VT RT 12              | at CVMC         |
| 7/27  | Ruth Clark          | Woodridge             |                 |
| 8/15  | Lena Karr           | Berlin Health & Rehab |                 |
| 8/24  | Sheila Magoon       | Woodridge             | at CVMC         |
| 8/30  | Exilda Peduzzi      | Woodridge             |                 |
| 9/2   | Roy Prendergast     | Walker Rd             | in Burlington   |
| 9/16  | Ilene Joslin        | Hideaway Dr           |                 |
| 9/22  | Harold Fletcher Jr  | Chandler Rd           |                 |
| 9/30  | Brice Stygles       | Pine Hill Dr          | at CVMC         |
| 10/1  | Margaret Strobridge | Woodridge             |                 |
| 10/4  | Alice Greene        | Berlin Health & Rehab |                 |
| 10/18 | David Wright        | Three Mile Bridge Rd  | at CVMC         |
| 10/26 | Nelda Rossi         | US RT 302             |                 |
| 11/4  | Donald Meserve      | Berlin Health & Rehab |                 |
| 11/5  | Gloria Newton       | Highland Ave          | in Barre City   |
| 11/10 | Wayne Pope          | Berlin Health & Rehab |                 |
| 11/18 | Ronald Leslie       | West Hill Rd          |                 |
| 11/19 | Richard Daniels     | Crossing Manor Dr     |                 |
| 11/20 | Beverly Conti       | US RT 302             | at Woodridge    |
| 11/24 | Susan Gile          | Lover's Lane          | at CVMC         |
| 12/14 | Lydia Smith         | Berlin Health & Rehab | at CVMC         |
| 12/22 | Kathleen Connor     | US RT 2               | in Burlington   |
| 12/25 | Donald Czok         | Woodridge             |                 |
| 12/27 | Amalya Melkumova    | Berlin Health & Rehab |                 |
|       | Total               | 55                    |                 |
|       | 1/1 thru 12/31      | 5                     | COVID-19 deaths |



## DOG FUND FOR YEAR ENDING DECEMBER 31, 2020

|                                                           |            |
|-----------------------------------------------------------|------------|
| 223 Dog Licenses .....                                    | \$2,293.00 |
| 223 @\$1.00 per dog to support Vermont Rabies Program ... | \$223.00   |
| 263 @\$4.00 per dog spaying and neutering surcharge ..... | \$892.00   |
| Total to the State .....                                  | \$1,115.00 |
|                                                           | \$1,178.00 |

## DELINQUENT TAXES

### Delinquent Taxes December 31, 2020

|                     |                     |                      |
|---------------------|---------------------|----------------------|
| Alcide, Ivan        | Frazier, Stacy      | Shepard, Gloria      |
| Allen, Derek        | Goodell, Robert     | Sherman, Timothy     |
| Aurelio Simonetta*  | Gowans, Edward*     | Slocum, Joshua*      |
| Badger, Phillip     | Hare, Caspar        | Sollace, Kevin       |
| Bell, Keith*        | Hass, Gary          | Stridsberg, Timothy  |
| Bell, Melissa       | Hock, Nathan        | Thompson, Jennie     |
| Blair, June         | Kemp, Laura         | Thomson, George III* |
| Boisvert, Jason*    | Lawrence, Betty     | Tonne, Ed            |
| Brusoe, Tonya       | Leonard, Jason      | Towne, Bradley       |
| Bushey, Reed        | Lussier, Margaret   | Truman, Eric         |
| Buska, Barbara      | Manges, Mark        | Vilbrin, Michael     |
| C2B LLC             | Markham, Clifton    | Waldie, Amanda       |
| Cameron, Jeremy*    | Marshall, Todd      | Wilcox, David        |
| Campbell, Jesse     | Mead, Eric          | Willett, Christopher |
| Cannizzaro, Joseph* | Morway, Scott*      |                      |
| Dalighan, Martha    | Moyers, Charles     |                      |
| Deschamps, Annette  | O'Neill, Patricia   |                      |
| Dion, Mark*         | Rathbone, Lori      |                      |
| Dorney, Colleen     | Richardson, Burton  |                      |
| Duprey, Barbara     | Roya, Brook*        |                      |
| Durga Enterprises   | Salemno, Magdalena* |                      |
| Flanders, James     | Savard, Sandra      |                      |
| Fleury, James       | Sears Roebuck & Co  |                      |

**Accounts under \$100 (22)**

**Delinquent tax balance as of December 31, 2020 \$165,554.22**

**Made full or partial payment since January 01, 2021\***

## 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.

In 2020 the Town sent for treatment nearly 57 million gallons of sewage and produced 14 million gallons of drinking water. The Board conducts annual sewer manhole maintenance and fire hydrant flushing programs.

Construction of \$2.2M Paine Turnpike North Sewer Improvement got off to a slow start but 2020 ended with 99% of the project completed

Future projects to improve and update the systems including:

- Finalize permitting and connection of recently drilled 150 GPM exploratory well to bring additional water capacity to meet increasing customer need
- Replace the majority of water meters with smart meter technology
- Asset Management Plan for Route 302 main pump station

Town Water and Sewer bills are sent quarterly. Bills will be sent by the 15<sup>th</sup> 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; David Sawyer, Ted Long and Eric Chase 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, 2020

The Board of Civil Authority met twice in 2020 to consider three tax appeals. Due to a recusal by the chair, vice chair Kathy Pelletier presided. One appeal was granted because the Board felt the assessor's quality factor was too high; another appeal was denied due to insufficient proof warranting a reduction; and the third was granted in part, denied in part.

There were no requests for abatements in 2020.

The year was unusual because of the COVID-19 pandemic. The legislature lifted the requirement that the Board physically inspect properties under tax appeal. In addition, the Secretary of State arranged for all ballots to be mailed to all registered voters, for both the primary and general election. (Previously, the town had mailed ballots only to those who had requested them.) The town clerk and assistant clerk were careful that poll workers and members of the Board satisfied state rules regarding any in person meetings.

As I now spend winters in Florida, I am not running for re-election as a Justice of the Peace and hence will no longer be a member or officer of the Board of Civil Authority or Board of Adjustment. The same goes for my wife Elizabeth McLain. We have enjoyed our tenure (I have appreciated her acute and independent views!) and hope younger residents of town can be found to carry on this important work.

John "Josh" Fitzhugh  
Chair, BCA and BOA

## 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 seasons whether it is a snow storm or rain, the roads are affected. "Mother Nature" often has a mind of her own. The goal of the highway department is to keep our roads as safe as possible for all to travel. On many of our roads there is a lack of space to accommodate large highway trucks and we appreciate citizens not parking in the Town's right-of-way during storm clearing operations, it makes our jobs a lot easier.

Our daily activities are dependent on the time of year. Better weather finds us cleaning ditches, replacing culverts, cutting brush and grading roads. We have made progress but 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 our water systems and Lake Champlain. In 2020 we ditched Chase Road, Muzzy Road, West Hill, Hill St Extension, and Paine Turnpike South.

Over the past year we replaced numerous culverts throughout the town. We cut brush on Chase Road, Muzzy Road, Brookfield Road and Jones Brook Road. We repaved 2800' of Granger Road. Due to the lack of grants and funding the Lover's Lane Bridge repair has been postponed. In November we took delivery of a new Caterpillar 140 grader replacing the old 2007 Caterpillar 143H.

I, Tim Davis came to the Town back in June when Tim Davis, my father, retired from his position as your highway superintendent. Before coming to the Town, I worked for the Town of Northfield for several years and then in various positions in the construction industry, spending the last six years working for VTrans. In 2021 we hope to complete a paving project on Scott Hill, continue ditching and re-gravel several roads in need. From keeping roads safe and passable to daily activities and projects they could not be completed without the other members of the highway staff and I would like to thank, Thomas (TJ) McDermott, Tim Emmons, and the newest member of the crew, Nate Gray who started in September.

Thank you to the citizens of Berlin for your cooperation and assistance.

Respectfully Submitted,

Timothy Davis  
Highway Superintendent

## ZONING ADMINISTRATOR

During the calendar year 2020, there were a total of 73 Zoning Applications acted on.

### *Zoning Permit Decisions 2020*

| <i>TYPE OF PERMIT</i>                              | <i>NUMBER OF ACTIONS</i> |
|----------------------------------------------------|--------------------------|
| Barns/Farm Structures                              | 3                        |
| Boundary Line Adjustments                          | 3                        |
| Commercial Building/<br>Additions/Conditional Uses | 10                       |
| Curb Cut/Work In Right of Way                      | 2                        |
| Deck/Porch                                         | 13                       |
| Fill Placement                                     | 3                        |
| Garages                                            | 4                        |
| Residential Additions                              | 4                        |
| Residential Units                                  | 15                       |
| Sheds                                              | 9                        |
| Signs                                              | 5                        |
| Subdivision                                        | 0                        |
| Waivers/Variances                                  | 2                        |
| TOTAL:                                             | 73                       |

During the past year, the Berlin Zoning Office processed applications for 15 single family homes or apartments. The office also processed applications for new commercial development projects including Capitol City new auto dealership.

The Zoning Office hours are 8:00 AM to 4:00 PM Monday through Friday. Berlin's Zoning and Subdivision Regulations and required development application forms can be accessed on-line at [www.berlinvt.org](http://www.berlinvt.org), or at the Town Office. The Zoning Office can be reached at 223-2529, or by email at [zoning@berlinVT.org](mailto:zoning@berlinVT.org).

Thomas J. Badowski  
Assistant Town Administrator / Zoning

## FLOOD INSURANCE

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

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

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

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

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

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

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

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

Questions? Please call the Zoning Office at 802-223-2529

# PLANNING COMMISSION

January 2021

PC MEMBERS: Polly McMurtry; David Huber; Jacob Coakwell; Jared Felch; Karla Nuissl

The Planning Commission's focus continued to be on the development of a New Town Center, a goal Berlin residents have contemplated for many years. Berlin was awarded a \$22K Municipal Planning Grant in December 2019 to help finance the develop of the applications for New Town Center and Neighborhood Development Area designations from the State. Following an RFP, the PC selected a group of consultants led by Brandy Saxton of PlaceSense and including Paul Simon of Park Architecture in a primary role.

This year was dedicated to creating both of these applications. The process uncovered some unexpected challenges which resulted in several iterations of the concept plan. The pandemic created additional challenges around public participation. The PC would have preferred in-person meetings to gather input from constituents and stakeholders but our consulting team was nimble and quickly created an online process to engage those interested in providing input. While not ideal, more people responded to the online polling than would typically attend in-person meetings.

Beyond the online polling, the consultants engaged landowners and developers during the process to garner their support on the concept plans and to address their concerns. The property owners and developers are a critical element as without them, the plan cannot move forward. Heidenberg Properties (Berlin Mall owners), UVM Medical Center (CVMC), Evernorth, and Superior Development played critical roles in the process. Thank you.

The applications are now nearly complete and are expected to be submitted for consideration in the first quarter of 2021. I want to applaud Brandy and Paul, who met each of the challenges presented by thinking outside the box and drawing on their boundless creativity. I thank them for taking ownership of this project and demonstrating a commitment to fulfilling Berlin's vision for a town center.

I also want to thank Tom Badowski, who is the engine running the Planning Commission. The PC's productivity in the last several years was a direct result of Tom's support and dedication.

As I write this, the application process is largely behind us and I can now only hope for approval of our applications. Assuming a positive outcome, I can't help but think of something Tom recently said: "Now the real work begins!"

Cheers to 2021,

Karla Nuissl, Planning Commission Chair

# POLICE DEPARTMENT



## BERLIN POLICE DEPARTMENT

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### 2020 Annual Report

Please allow me the opportunity to introduce myself as your Chief of Police here in Berlin. After working as a Victim Advocate with the State's Attorneys Office for nearly 9 years, I served on the front lines of policing for more than 18 years as a Corporal, School Resource Officer, K9 Officer and Bike Patrol in both Montpelier and Barre City. For the past few years, I have been assigned as a Detective with the Special Investigations Unit of Washington County. During this time, I have built strong, foundational relationships with our local community and resources like Washington County Mental Health, CIIRCLE, O.U.R. House, and adjacent law enforcement agencies like the DEA, ATF and FBI. I have also served in the Army National Guard and held the rank of Lieutenant where I commanded a detachment of military police.

I took the position of chief at a tumultuous time, both nationally and locally. As we well know, 2020 has been a year like none other in recent history with the global pandemic crisis, national elections, civil protest movements and especially during the political and civil protests which speaks to policing in the 21st Century.

Locally, our state has faced a number of challenges with the pandemic affecting not only our health and our economy but our sense of safety, civil rights and mental health. In addition to the historic challenges of being a first responder, we are under additional scrutiny and pressure with balancing the need to protect and serve our community and keeping our officers healthy and shifts covered. The pandemic has highlighted the critical issues we have with mental health and drug abuse in our communities, which make policing not just about enforcement of law and order, but also about finding ways to keep people safe from themselves and others dealing with mental health challenges that are not easily defined nor controlled. It is not an understatement to say that Berlin has faced its own trauma in recent months. I stepped into office, just days after a tragic murder-suicide involving one of our part time officers, with a mind to re-establish a sense of balance, order and trust between and among my officers and our community.

Upon my hire in Berlin, we were understaffed with our officers pulling extended shifts and forgoing days off in order to provide consistent service for our community. At this time we have one officer on leave and one out on injury disability. However, we have had the opportunity to offer full time positions to two officers, Victor Hinojosa and Steven Tiersch, with the focus that they will be able to achieve their Level 3 certifications in 2021.

Given we must be safe, healthy and at staff in order to establish stability and security for our officers, I believe these hires will assist in improving not only our ability to serve Berlin successfully, but also



improve our officer morale and productivity. In the New Year, we will proceed with offering a promotion of a patrolman to the position of corporal. This additional front line supervisor will allow our sergeants, Monteith and Bassett, to delegate some administrative duties to focus on their professional development in supervising and training officers.

In my leadership experience, I believe that consistent challenge, training, empowerment and evaluation builds a strong, cohesive unit able to adapt in our 21st Century policing, which continues to evolve daily. There has been drastic call to change the way we do policing and I strive to ensure that we have well trained officers that are on the front end of these changes.

Our officers will be regularly evaluated by a supervisor to assess their performance and their development. This type of evaluation allows officers to receive feedback provide input regarding their training and advancement.

To that end we will also be finding ways to make our agency more transparent. I strive to ensure that the public has the utmost faith and confidence in our department. As we enter 2021, we will be publishing essential statistics and creating a more accessible process to hear community needs in conjunction with a revamped policy of investigating issues that impact our department.

**Full Time Officers**

Chief James Pontbriand  
Sgt. Monteith Sgt. Bassette  
Off. Justin Pickel Off. Dan Withrow  
Off. Anthony Parker Off. David Rhoden  
Off. Steven Tiersch Off. Victor Hinojosa

**Administrative Assistant**

Bonnie Flint

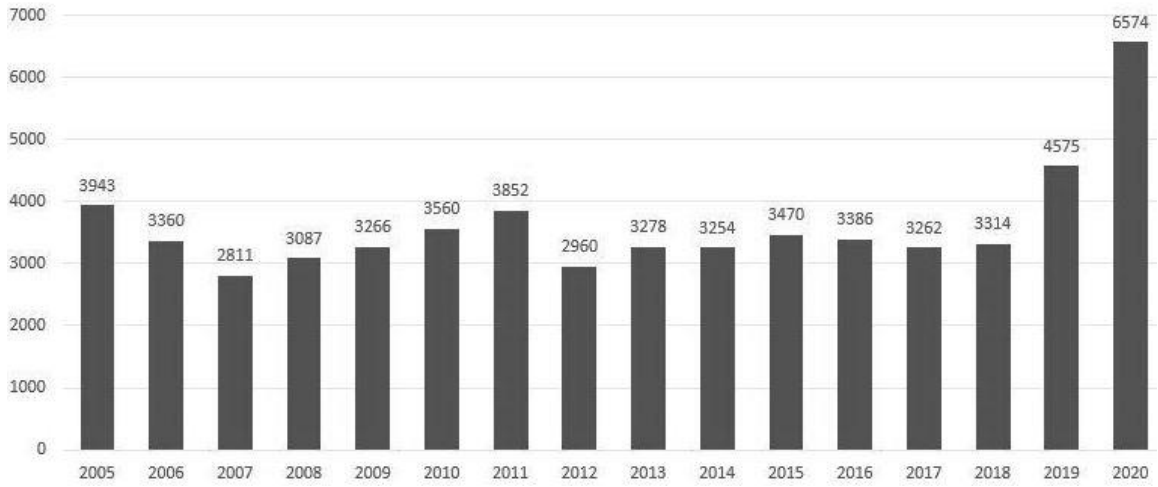
**Part Time Officers**

Joseph Carriveau Peter Vosburgh  
Harley Pecor

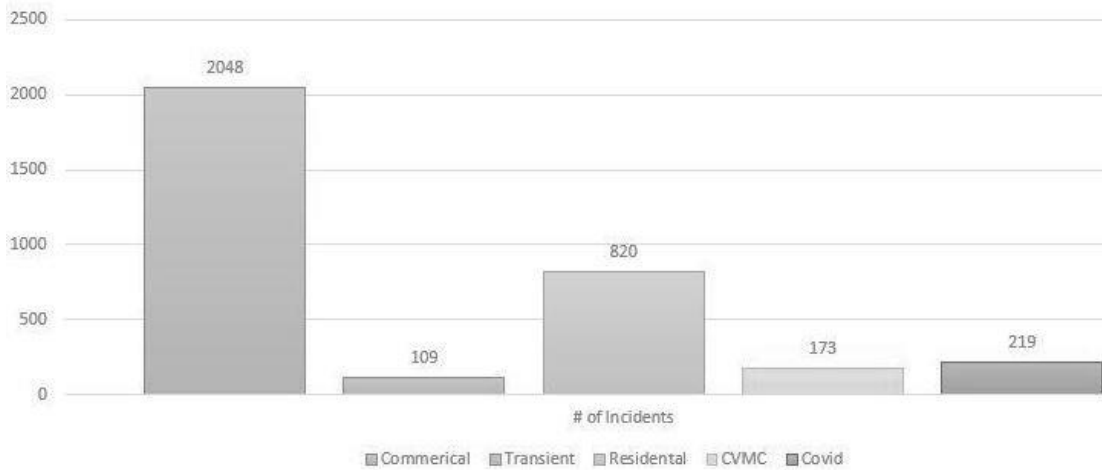
# Berlin Police Department Statistics 2020

As of December 5<sup>th</sup>, 2020

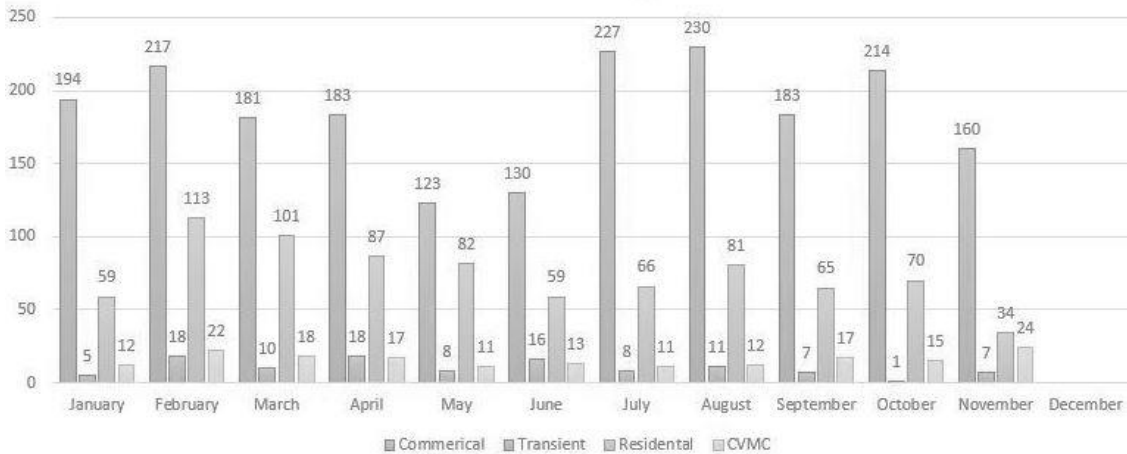
## Incidents



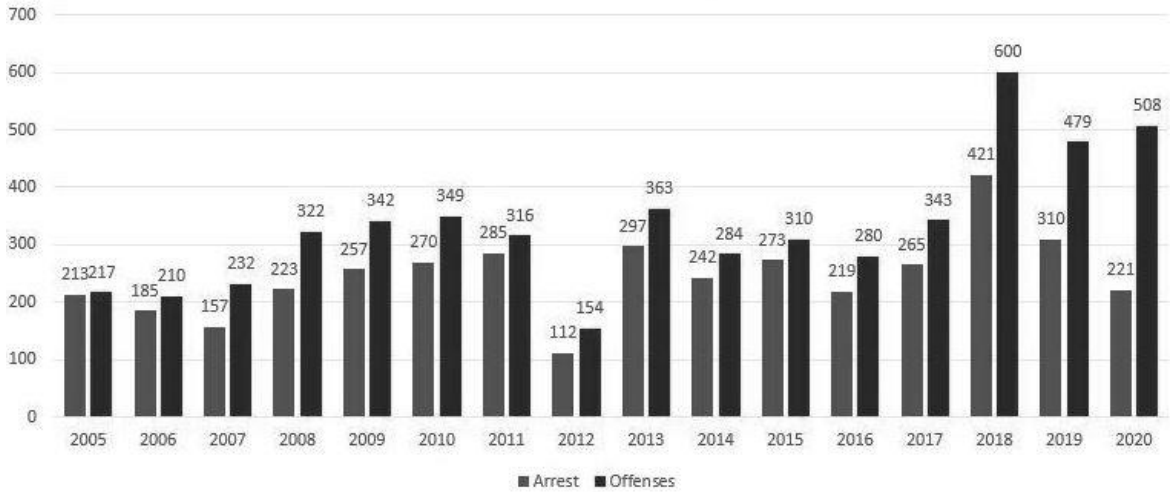
## Areas of Incidents



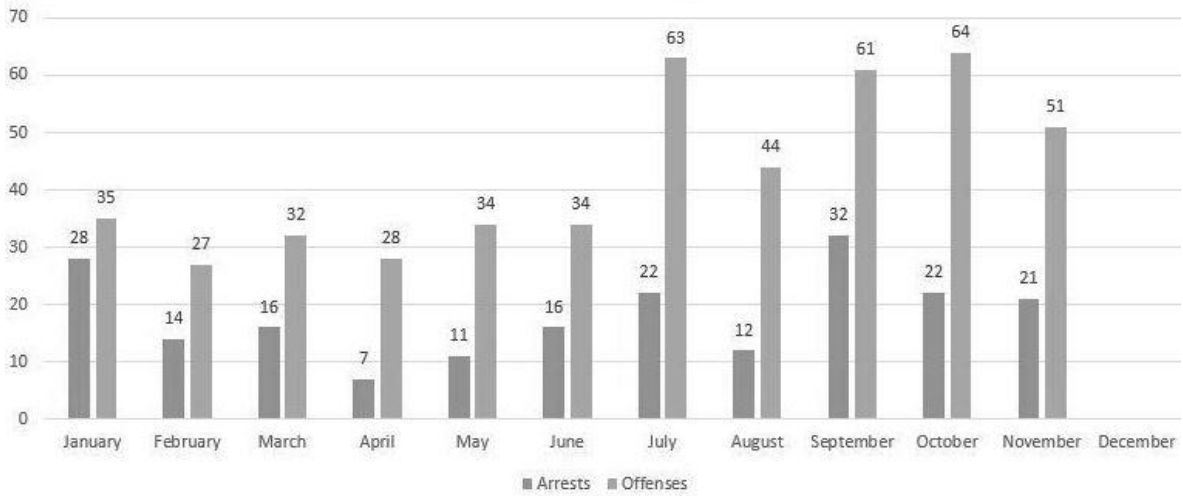
## Areas of Incidents by Month



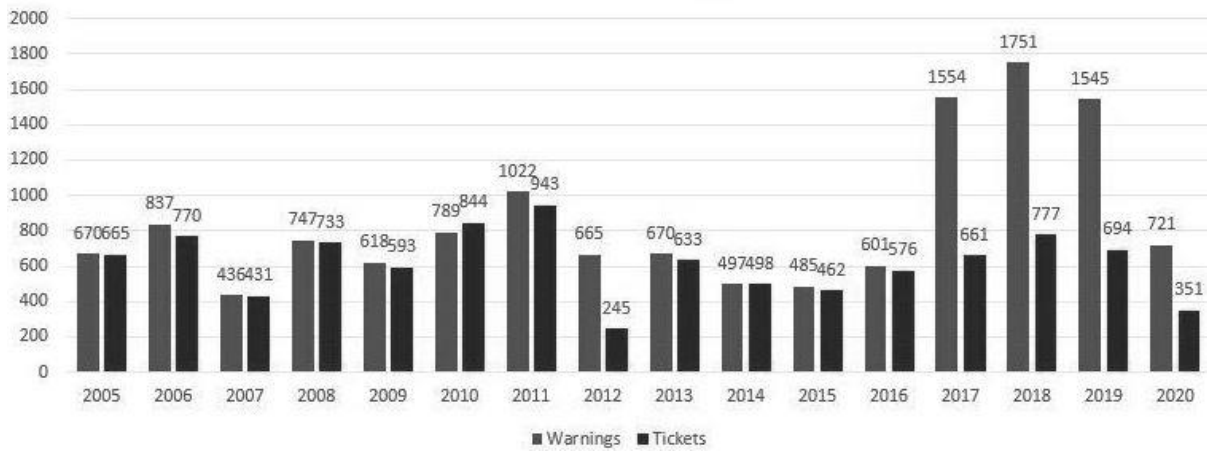
### Arrests and Offenses



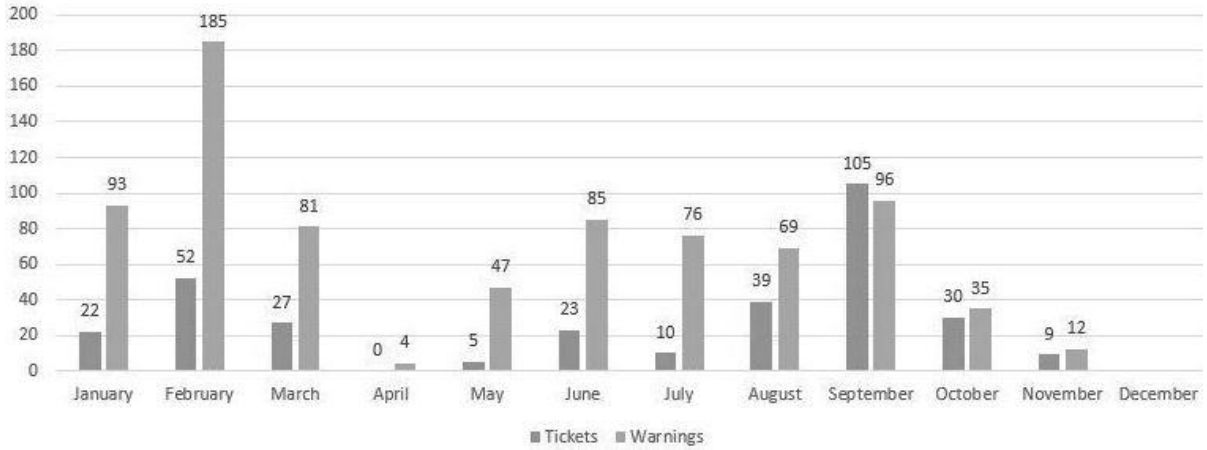
### Arrests and Offenses by Month



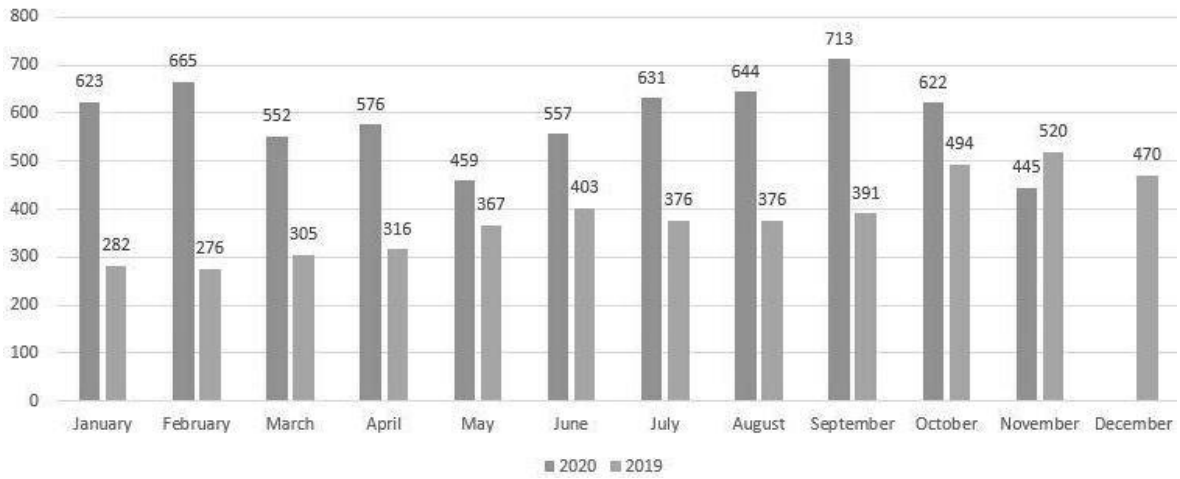
### Warnings and Tickets



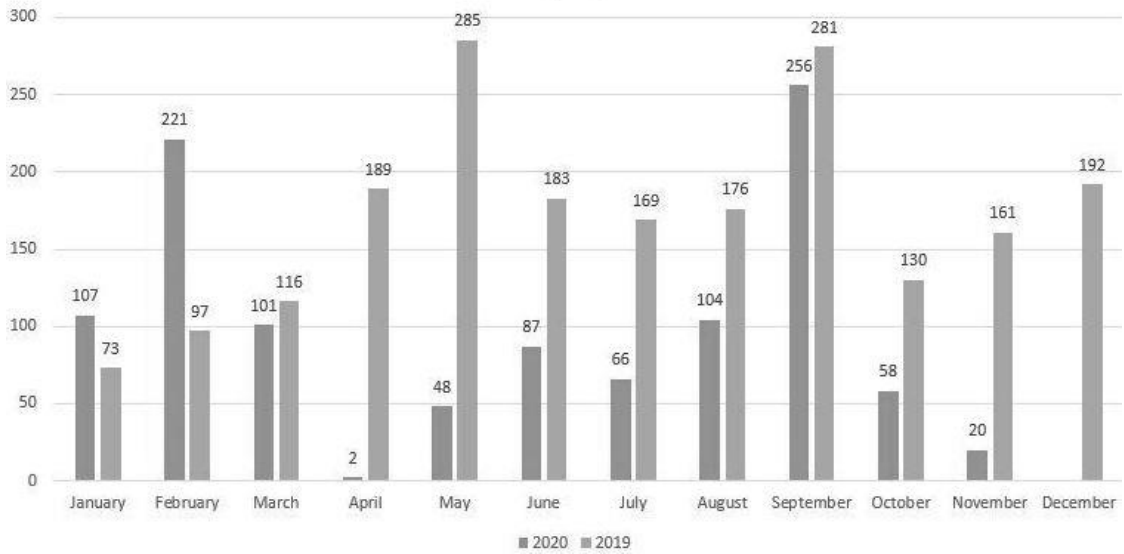
### Tickets and Warnings by Month



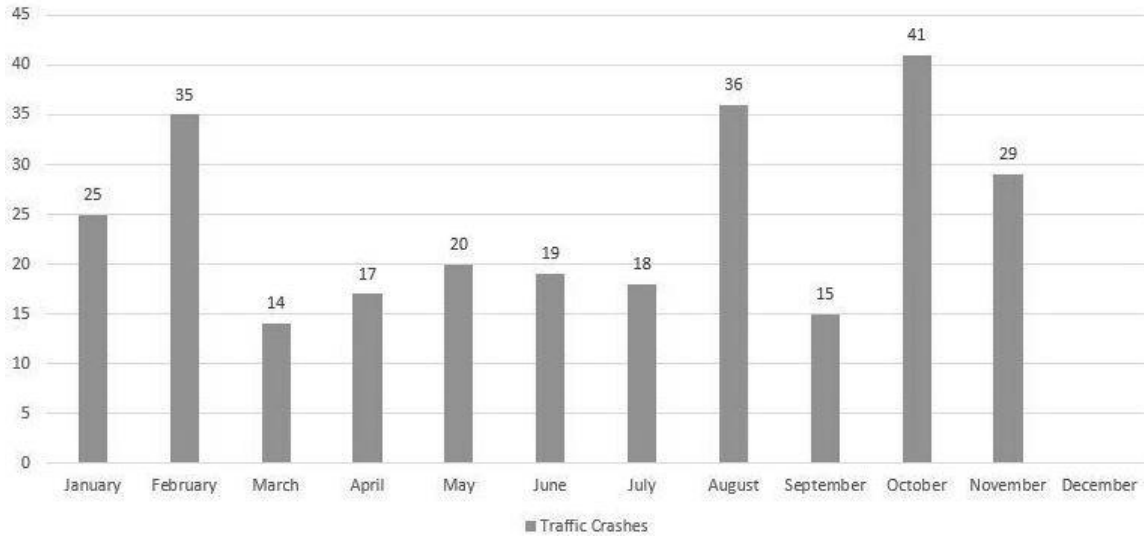
### Incidents by Month



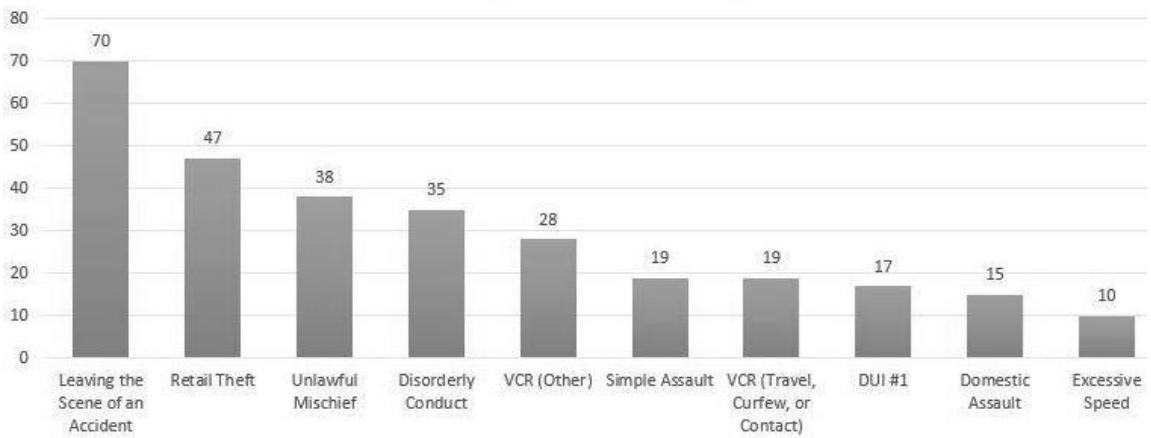
### Traffic Stops by Months



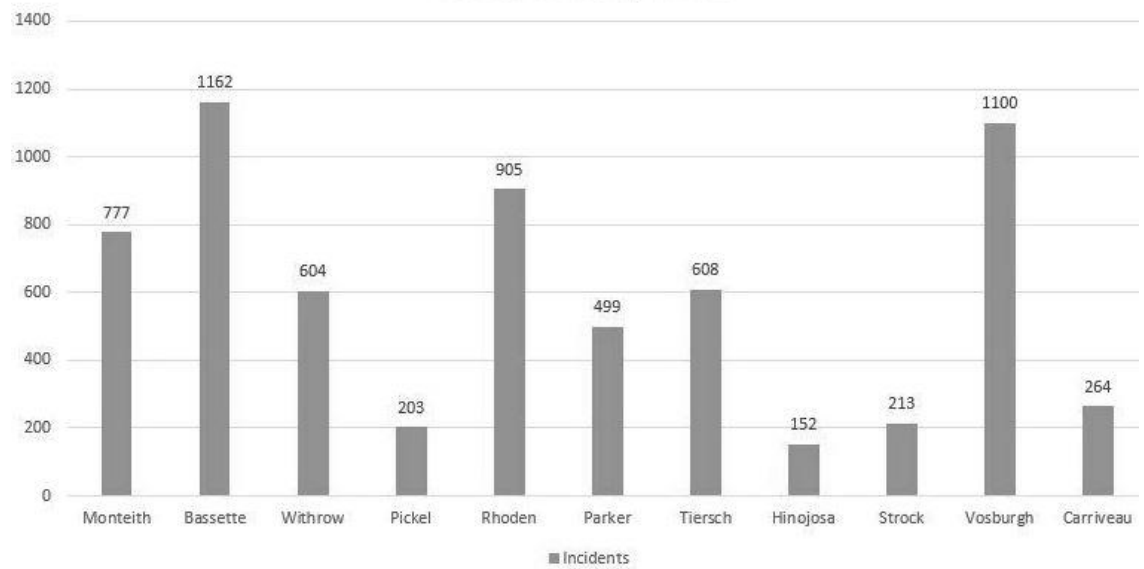
**Total Traffic Crashes by Month**



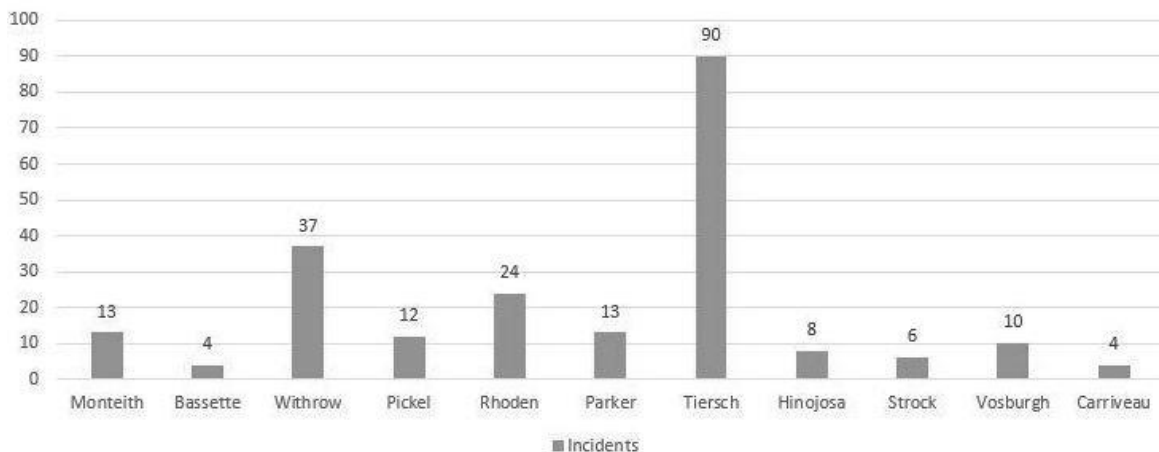
**Top 10 Offenses for 2020**



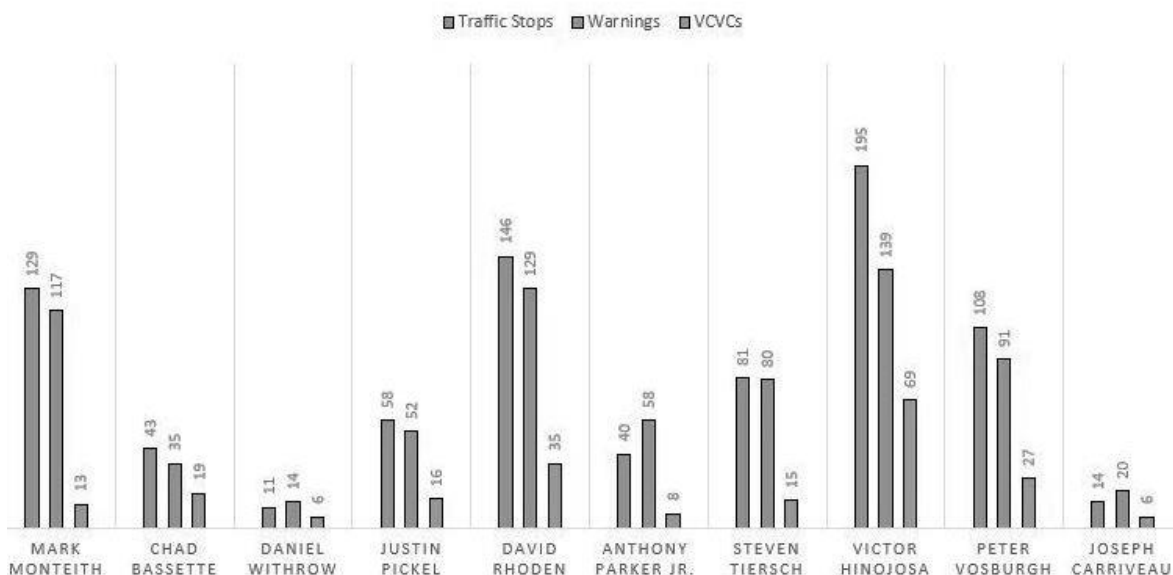
**2020 Incidents by Officers**



### 2020 Arrests by Officers



### TRAFFIC STATS BY OFFICER 2020



## TOWN OF BERLIN STAFF

| TOWN OF BERLIN CALENDAR YEAR 2020             |                     |                 |                   |                     |
|-----------------------------------------------|---------------------|-----------------|-------------------|---------------------|
| GENERAL GOVERNMENT                            | WAGES               | SPECIAL DUTY*   | BENEFITS          | TOTAL               |
| Badowski, Thomas (Assist Town Admin)***       | 89,277.12           |                 | 40,737.70         | 130,014.82          |
| Capron, Angelina (Select Board)               | 323.22              |                 |                   | 323.22              |
| Hadley, Dana (Town Administrator)**           | 41,322.73           |                 | 10,937.79         | 52,260.52           |
| Hansen, Jeremy (Select Board)**               | 58.74               |                 |                   | 58.74               |
| Isabelle, Diane (Treasurer)                   | 60,414.23           |                 | 13,162.94         | 73,577.17           |
| Lawrence, Justin, (Select Board)              | 879.46              |                 |                   | 879.46              |
| Morse, Rosemary, (Town Clerk)                 | 47,603.53           |                 | 7,958.60          | 55,562.13           |
| Quinn III, John (SelectBoard)                 | 705.16              |                 |                   | 705.16              |
| Smith, Florence ,(Select Board)               | 938.22              |                 |                   | 938.22              |
| Stridsberg, Corinne (Assist. Town Clerk PT)   | 16,571.22           |                 |                   | 16,571.22           |
| Towne, Brad (Select Board Chair)              | 943.84              |                 |                   | 943.84              |
| <b>GENERAL GOVERNMENT TOTALS</b>              | <b>259,037.47</b>   |                 | <b>72,797.03</b>  | <b>331,834.50</b>   |
| <b>HIGHWAY DEPARTMENT</b>                     |                     |                 |                   | -                   |
| Davis, Timothy (Road Foreman)**               | 42,510.80           |                 | 4,997.93          | 47,508.73           |
| Davis, Timothy G (Road Foreman)               | 26,545.00           |                 | 16,789.71         | 43,334.71           |
| Emmons, Timothy (Road Crew)                   | 53,638.88           |                 | 28,584.38         | 82,223.26           |
| Gray, Nathan (Road Crew)                      | 12,590.00           |                 | 9,983.40          | 22,573.40           |
| LaPan, Edward (Road Crew)**                   | 32,607.51           |                 | 14,301.11         | 46,908.62           |
| McDermott, Thomas (Road Crew)                 | 47,442.46           |                 | 12,394.48         | 59,836.94           |
| <b>HIGHWAY DEPARTMENT TOTALS</b>              | <b>215,334.65</b>   |                 | <b>87,051.01</b>  | <b>302,385.66</b>   |
| <b>POLICE DEPARTMENT</b>                      |                     |                 |                   | -                   |
| Amaral, Anthony (Interim Police Chief)        | 3,878.00            |                 |                   | 3,878.00            |
| Bassette, Chad (Full-time Officer)            | 86,199.49           |                 | 30,481.63         | 116,681.12          |
| Carriveau, Joseph (Part-time Officer)         | 25,229.79           |                 | 11,015.23         | 36,245.02           |
| Cavarretta, Benjamin (Full-time Officer)**    | 95.40               |                 |                   | 95.40               |
| Flint, Bonnie (Full-time Police Admin)        | 39,094.17           |                 | 11,914.50         | 51,008.67           |
| Hinojosa, Victor (Full-time Officer)*         | 11,237.96           | 3,636.15        | 489.63            | 15,363.74           |
| McLaughlin, Christopher (Full-time Officer)** | 8,417.28            |                 | 4,322.99          | 12,740.27           |
| Monteith, Mark (Full-time Officer)            | 95,810.43           |                 | 22,586.27         | 118,396.70          |
| Parker, Anthony (Full-time Officer)           | 42,561.59           |                 | 11,298.16         | 53,859.75           |
| Pickel, Justin (Full-time Officer)            | 15,395.53           |                 | 26,988.95         | 42,384.48           |
| Pontbriand, James (Chief of Police)           | 10,769.25           |                 | 3,258.17          | 14,027.42           |
| Rhoden, David (Full-time Officer)*            | 50,306.54           | 433.44          | 20,616.23         | 71,356.21           |
| Strock, Jonathan (Part-time Officer)**        | 19,133.79           | 4,308.24        |                   | 23,442.03           |
| Tiersch, Steven (Full-time Officer)*          | 54,135.96           | 328.80          | 5,106.41          | 59,571.17           |
| Tuttle, Ashley (Part-time Secretary)          | 245.00              |                 |                   | 245.00              |
| Vosburgh, Peter (Part-time Officer)           | 37,733.62           |                 | 8,844.88          | 46,578.50           |
| Withrow, Daniel (Full-time Officer)           | 62,354.35           |                 | 28,157.55         | 90,511.90           |
| Wolfe, William (Chief of Police)**            | 59,412.86           |                 | 20,419.36         | 79,832.22           |
| <b>POLICE DEPARTMENT TOTALS</b>               | <b>622,011.01</b>   | <b>8,706.63</b> | <b>205,499.96</b> | <b>836,217.60</b>   |
|                                               |                     |                 |                   | -                   |
| <b>2020 WAGE/BENEFIT TOTALS</b>               | <b>1,096,383.13</b> | <b>8,706.63</b> | <b>365,348.00</b> | <b>1,470,437.76</b> |

\*Special Duty Wages are paid from Contract, \*\*No longer Town of Berlin Employee \*\*\* Pay split with Public Works Dept

# CEMETERY COMMISSION

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

- Black Cemetery
- Boles Cemetery
- Colby Cemetery
- Cox Brook Cemetery
- Dewey-Wright Cemetery
- East Road Cemetery
- Howard Cemetery
- Johnston-Sawyer Cemetery
- West Berlin Cemetery

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

## Cemetery Commission Annual Report 2020

**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. Jeff Mugford is the President of the Board of Directors.

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# CONSERVATION COMMISSION

## **Berlin Conservation Commission - 2020 Annual Report**

The Berlin Conservation Commission serves in an advisory capacity to the town's select board. The commission oversees Berlin's natural resources, and is responsible for the development and oversight of a management plan for the town forest and other public lands.

The challenges the pandemic presented over the past year, given the state mandate on public meetings, curtailed much of what the commission had planned for 2020. Many projects were placed on the back burner for future consideration in 2021. These include mapping our town's public lands, addressing the town's groundwater policy, and offering public forums with regards to conserving our town's resources.

There were two main issues in 2020 where the commission did focus their efforts. These issues continue into the new calendar year. One is a request from VAST to allow for trail usage on Irish Hill, and the other issue is the illegal tapping of the town forest trees. A public hearing was held in January 2021 to consider the VAST request. The town attorney is addressing the tapping issue.

Another item to note is that the town's bike path fund allocated monies to the Cross Vermont Trail in the autumn of 2019. This helped complete the funding for the bridge across the Winooski River. Construction commenced in October of 2020, with expected completion this coming summer. The Cross Vermont Trail will also serve as an extension of the U-32 mountain bike trails and links directly to the Montpelier bike path.

The public is always welcome to attend one of our bi-monthly meetings. 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, Wendy Bolles, Tom Willard, Ellen Sulek,

JC Earle, and Sister Laurian Seeber

## DEVELOPMENT REVIEW BOARD

2020 proved to be a very different year for the Development Review Board. As with most other Boards and Commissions we had to adapt to holding meetings and hearings remotely, a process made more difficult when reviewing detailed plans and holding deliberative sessions. Only 9 applications were referred to the Development Review Board in Calendar Year 2020, due, in part, to the changes in the new Land Use Regulations adopted last year. The breakdown of the applications is as follows:

- 1 Subdivision
- 3 Waiver of setback requirements
- 1 Change of use
- 2 Site plan reviews
- 2 Conditional use reviews

The Development Review Board met 15 times to consider these 9 applications with one application, the construction of a new car dealership, requiring 8 hearings. All our meetings were recorded by ORCA Media and are available to review on their website.

We thank Zoning Administrator Tom Badowski and Recording Secretary Kristi Flynn for their good work in supporting the Board again this year.

Berlin Development Review Board

Robert J Wernecke, Chair

Karla Nuissl, Vice Chair

John Friedrich

Polly McMurtry, Alternate

Josh Fitzhugh, Alternate

Ture Nelson, Alternate

## EMERGENCY MANAGEMENT TEAM

2020 was a year of extremes, from the most active Atlantic hurricane season ever recorded to the Covid-19 global pandemic to "bomb cyclones" that produce even more rain and snow than the traditional nor'easter-type storms. As the scope and magnitude of the Covid-19 pandemic grew, many resources, both local and state, were organized to help in the response. Vermont Emergency Management (VEM) helped coordinate first responder needs, such as protective equipment and operational guidance, and Berlin Emergency Management (EM) team members participated in regular (bi-weekly and later weekly) teleconferences with VEM to stay abreast of the state's response from a critical services perspective.

During emergencies, it is crucial that advisories and warnings reach as many people as quickly as possible. The Berlin EM team uses the Vermont Alert system, or VT-Alert, to send emergency notifications through a number of delivery methods, such as text messages, e-mail, and voice messages via telephone. Likewise, Vermont Emergency Management uses VT-Alert to send out notifications and warnings, including Amber Alerts and Covid-19 updates/information. We highly encourage town residents to sign up for this free service, which can be done at:

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

Also, past emergencies have shown the importance of being ready to respond to alerts and warnings at a moment's notice. The Berlin EM Team strongly encourages all town residents to review the "Family Emergency Preparedness Workbook", which is available on-line from Vermont Emergency Management at:

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

The Berlin EM Team couldn't do its job without the help from supporting organizations, with a significant one being the American Red Cross and the disaster services they provide. The team is especially grateful for the many years Wanda Baril has served on the team as Red Cross liaison, providing sheltering support in multiple incidents, especially during Tropical Storm Irene, when she helped evacuees from flooding along the Dog River. Thanks Wanda!

The EM Team is also very grateful to the Town Clerk's office for its support, which was vital in receiving protective face coverings that the state had acquired and then distributing them to town residents. Likewise, the team appreciates the Berlin Volunteer Fire Department for its ongoing support of the EM team and our activities. The Berlin community is also very fortunate to have a strong partnership with other area emergency-related organizations, including liaison support from The University of Vermont Health Network Central Vermont Medical Center (CVMC), as well as a liaison from the Central Vermont Disaster Animal Response Team (CVDART). From a regional perspective, the EM team participates on the Local Emergency Planning Committee #5 (LEPC-5), which in turn is supported by the Central Vermont Regional Planning Commission (CVRPC). The support provided by these organizations is greatly appreciated. Finally, we wish to thank Dana Hadley for his years of support as Town Administrator, and wish him well in retirement.

In conclusion, we would like to thank all of the members of the Berlin Emergency Management team and our liaisons for their active participation and dedication to make this a successful team. The team is always looking to add new members to its cadre of volunteers. The EM team typically meets once a Berlin Annual Report

month, on the second Thursday of the month (somewhat variable, depending on extenuating circumstances) at the Berlin Four Corners fire station of the Berlin Volunteer Fire Department; however, during the ongoing Covid-19 pandemic, we have been having monthly team meetings via Zoom. For further information, as well as other volunteer opportunities, please check out the “Emergency Management” page on the town’s web site at:

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

Respectfully submitted,

Ture Nelson  
Fred Doten  
Val Cyr  
Bruce Richardson  
Kaden Giroux  
David Beatty

Corinne Stridsberg  
Betty Copeland  
Katina Johnson, Chair, LEPC District 5  
John Akielaszek, CVDART Liaison  
Jonathan Scott, CVMC Liaison

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

**Berlin Emergency Management (EM) Team:**

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

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

<http://www.redcross.org/volunteer/volunteer-opportunities/disaster-volunteer.html>

Vermont Disaster Animal Response Team:

<http://vermontdart.org/volunteer>

Vermont Medical Reserve Corps (MRC):

<http://oncallforvt.org/wordpress/medical-reserve-corps>

## BERLIN VOLUNTEER FIRE DEPARTMENT

This past year has been unique for the Berlin Volunteer Fire Department (BVFD) just as it has been for the rest of us. We have made accommodations due to the COVID-19 pandemic such as social distancing, the wearing of face masks and the disinfecting of trucks and equipment. We migrated to remote planning meetings and administrative work. Half of the Department is working and training at the Riverton Station in West Berlin and the other half at the Four Corners Station. This allowed us to train in small groups and reduces our exposures. Also, by having the Department divided and a member was exposed to COVID-19, the whole Department would not need to quarantine. Our firefighters began receiving the COVID-19 vaccine in January, but we will continue to take protective measures to remain operational so we can continue to respond to our Town's emergencies. Please be assured that we have not compromised our response efforts or our training due to the pandemic.

This past year BVFD had seven responders step down and added six new responders to the roster, two of which have over 30 years of experience in fire and EMS combined. Four of our responders are currently enrolled in a 200+ hour firefighter certification course. Currently BVFD has 18 firefighters, one cadet and nine corporation members. Two of our firefighters also respond to medical emergencies as part of our Fast Squad, which assists Barre Town Ambulance with medical emergencies in Berlin. Our corporation members assist the department with many vital administrative positions, including Treasurer duties and serving on operational committees. Typically, 8-10 firefighters respond to emergency calls on the nights and weekends, however we only have two or three responders answering calls during the daytime work hours.

To better serve our municipality, the Fire Department has been analyzing ways to Improve our service to the community. We have also been following the New Town Center efforts by the Town and foresee that the demands on our community's emergency services will increase with this designation. This study is analyzing how to best provide fire protection to our community, both now and in the future, while keeping the cost of that protection manageable. It is also considering if merging our independent corporation with the municipal government will aid in achieving that goal.

The Fire Department responded to 583 calls for service last year. Of those calls, 207 were fire service calls and 376 were medical calls. Our two primary fire incident types continue to be car accidents and alarm system activations.

BVFD has a fleet of six vehicles ranging from a 2011 pickup truck to our Tower truck that was built in 1979. This past year we replaced our oldest primary engine, which was a 1989 with a used 2008 Pierce engine. While this improves the reliability of our fleet, our engine in Riverton was built in 1992 and our tower truck in 1979. The typical life span for those vehicles is 20-25 years. These two vehicles need increased amounts of maintenance every year. The replacement of these vehicles will reduce the maintenance portion of our annual budget and help keep your insurance premiums down. Due to the economic impact of the COVID-19 pandemic we did not request funding for a new apparatus this year, but the needs of these vehicles have not changed and the need to replace the oldest of them is becoming a priority.

Weeks after the 2020 Town meeting, the COVID-19 pandemic hit Vermont and an uncertainty of the economic effects to the Berlin residents was in question. Special meetings were held to look at making cuts to the budget during these unprecedented times. The cuts made do not affect the ability to serve the Berlin community or the future of the Department. In the spring of 2020, BVFD took out a loan to purchase a replacement truck, while at the same time paying off an air pack loan. That was nearly a \$13k savings. The budget presented is the result of these special meetings.

We normally 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 corporation support positions. This department exists to serve the emergency service needs of our community; the more people we have, the better protected the Town of Berlin is.

Please feel free to contact the Berlin Volunteer Fire Department at 223-5531, visit us on our website (<https://www.berlinfiredepartment.org/>) or Facebook page (Berlin Volunteer Fire Department@berlinvfd).

Respectfully submitted,

Keith Van Iderstine, Fire Chief

Joe Staab, Corporate President

BERLIN VOLUNTEER FIRE DEPARTMENT FY22 BUDGET

**BERLIN VOLUNTEER FIRE DEPARTMENT  
PROPOSED FY-22 BUDGET**

| Expenditures              |                  |
|---------------------------|------------------|
| Administration            | \$31,800         |
| Insurance                 | 32,000           |
| Benefits                  | 40,400           |
| Utilities                 | 17,650           |
| Communications            | 57,659           |
| Building                  | 31,600           |
| Truck                     | 37,100           |
| Training/Education        | 4,500            |
| Gear                      | 10,000           |
| Equipment                 | 18,250           |
| Operational Support       | 1,250            |
| Loans                     | 17,520           |
| Miscellaneous             | 500              |
| Capital Replacement       | 20,000           |
| Contingency Funds         | 5,000            |
| <b>Total Expenditures</b> | <b>\$325,229</b> |

| Income                      |                  |
|-----------------------------|------------------|
| Operational Carry Over      | \$10,000         |
| Previous Budget Surplus     | 0                |
| B.E.M. Phone                | 1,200            |
| Interest Income             | 150              |
| Facility Rental             | 19,700           |
| Donations                   | 2,000            |
| Dues Income                 | 100              |
| HazMat Calls                | 2,500            |
| Retire & L.I. payments      | 0                |
| Diesel Fuel Tax Refund      | 500              |
| Lock Box Sales              | 0                |
| General Refunds             | 500              |
| Soda Machine Income         | 500              |
| Sale of Dept. Equipment     | 0                |
| Various Fund Raisers        | 3,000            |
| <b>Total Depart. Income</b> | <b>\$40,150</b>  |
| <b>Town Account Income</b>  | <b>\$285,079</b> |

|                            |           |
|----------------------------|-----------|
| FY-21 Expenditures         | \$352,250 |
| FY-22 Expenditure Decrease | -\$27,021 |

|                            |               |
|----------------------------|---------------|
| FY-22 Expenditure Decrease | <b>-8.31%</b> |
|----------------------------|---------------|

# BERLIN VOLUNTEER FIRE DEPARTMENT – 2022 BUDGET PROPOSAL

## BERLIN VOLUNTEER FIRE DEPARTMENT 2022 BUDGET PROPOSAL

| Line Items              | Proposed        |                 | FY 20 Budget    | FY 20 Actuals      |
|-------------------------|-----------------|-----------------|-----------------|--------------------|
|                         | FY 21 Budget    | FY 22 Budget    |                 |                    |
| <u>Income</u>           |                 |                 |                 |                    |
| Operational Carry Over  | \$10,000        | \$10,000        | \$10,000        | \$10,000.00        |
| Previous Budget Surplus | 0               | 0               | 20,000          | 20,000.00          |
| B.E.M. Phone            | 1,200           | 1,200           | 1,200           | 1,200.00           |
| Interest Income         | 150             | 150             | 150             | 344.86             |
| Facility Rental         | 15,732          | 19,700          | 15,732          | 16,232.00          |
| Donations               | 3,000           | 2,000           | 6,000           | 4,300.00           |
| Dues Income             | 100             | 100             | 100             | 91.00              |
| HazMat Calls            | 5,000           | 2,500           | 5,000           | 2,188.40           |
| Retire & L.I. payments  | 0               | 0               | 0               | 0.00               |
| Insurance Refunds       | 0               | 0               | 0               | 0.00               |
| Diesel Fuel Tax Refund  | 500             | 500             | 500             | 0.00               |
| Lock Box Sales          | 0               | 0               | 0               | 215.00             |
| General Refunds         | 500             | 500             | 500             | 0.00               |
| Soda Machine Income     | 750             | 750             | 750             | 0.00               |
| Miscellaneous Income    | 500             | 0               | 500             | 2,256.20           |
| Sale of Dept. Equipment | 0               | 0               | 0               | 0.00               |
| Training Income         | 0               | 0               | 0               | 0.00               |
| Various Fund Raisers    | 6,000           | 3,000           | 3,000           | 2,435.62           |
| Totals                  | <b>\$43,432</b> | <b>\$40,400</b> | <b>\$63,432</b> | <b>\$59,263.08</b> |

### EXPENDITURE

| Line Items             | Proposed        |                 | FY 20 Budget    | FY 20 Actuals      |
|------------------------|-----------------|-----------------|-----------------|--------------------|
|                        | FY 21 Budget    | FY 22 Budget    |                 |                    |
| <u>Administration</u>  |                 |                 |                 |                    |
| Accounting             | \$20,000        | \$15,000        | \$20,000        | \$10,864.50        |
| Annual Dinner          | 750             | 750             | 500             | 0.00               |
| Dues/Fees              | 500             | 500             | 500             | 100.00             |
| NFIRS Software         | 2,100           | 2,100           | 1,900           | 2,327.60           |
| Office Supplies        | 1,500           | 1,500           | 1,500           | 326.13             |
| Scholarship            | 300             | 300             | 300             | 300.00             |
| HazMat                 | 1,500           | 1,500           | 1,500           |                    |
| Donations from Depart. |                 |                 |                 |                    |
| Postage                | 150             | 150             | 150             | 41.51              |
| Operating carryover    | 10,000          | 10,000          | 10,000          | 10,000.00          |
| Totals                 | <b>\$36,800</b> | <b>\$31,800</b> | <b>\$36,350</b> | <b>\$23,959.74</b> |



# BERLIN VOLUNTEER FIRE DEPARTMENT – EXPENDITURE

## BERLIN VOLUNTEER FIRE DEPARTMENT EXPENDITURE

| Line Items                         | Proposed        |                 | FY 20 Budget    | FY 20 Actuals      |
|------------------------------------|-----------------|-----------------|-----------------|--------------------|
|                                    | FY 21 Budget    | FY 22 Budget    |                 |                    |
| <b><u>Insurance</u></b>            |                 |                 |                 |                    |
| Insurance                          | \$32,000        | \$32,000        | \$30,500        | \$39,237.45        |
| Totals                             | <b>\$32,000</b> | <b>\$32,000</b> | <b>\$30,500</b> | <b>\$39,237.45</b> |
| <b><u>Benefits</u></b>             |                 |                 |                 |                    |
| Retirement                         | \$18,000        | \$18,000        | \$18,000        | \$1,110.00         |
| Stipend                            | 20,000          | 20,000          | 10,000          | 10,256.20          |
| Stipend Taxes                      | 2,400           | 2,400           | 1000            | 866.62             |
| Totals                             | <b>\$40,400</b> | <b>\$40,400</b> | <b>\$29,000</b> | <b>\$12,232.82</b> |
| <b><u>Utilities</u></b>            |                 |                 |                 |                    |
| Electric                           | \$8,250         | \$8,250         | \$8,250         | \$7,678.97         |
| Internet                           | 1,450           | 1,450           | 1,450           | 1,530.90           |
| Sewer/Water                        | 800             | 2,150           | 800             | 877.70             |
| Phone                              | 5,800           | 5,800           | 5,800           | 5,995.55           |
| Total                              | <b>\$16,300</b> | <b>\$17,650</b> | <b>\$16,300</b> | <b>\$16,083.12</b> |
| <b><u>Communications</u></b>       |                 |                 |                 |                    |
| Communication                      | \$5,000         | \$5,000         | \$5,000         | \$4,473.80         |
| Dispatch                           | 48,500          | 52,659          | 47,000          | 49,342.82          |
| Total                              | <b>\$53,500</b> | <b>\$57,659</b> | <b>\$52,000</b> | <b>\$53,816.62</b> |
| <b><u>Building</u></b>             |                 |                 |                 |                    |
| Building Maint                     | \$8,000         | \$8,000         | \$8,000         | \$10,776.29        |
| Heating                            | 18,000          | 18,000          | 15,000          | 13,345.26          |
| Plowing                            | 4,000           | 4,000           | 4,000           | 3,490.00           |
| Rubbish                            | 1,600           | 1,600           | 1,600           | 1,319.82           |
| Total                              | <b>\$31,600</b> | <b>\$31,600</b> | <b>\$28,600</b> | <b>\$28,931.37</b> |
| <b><u>Truck</u></b>                |                 |                 |                 |                    |
| Vehicle Fuel                       | \$6,000         | \$6,000         | \$8,000         | \$4,204.34         |
| Vehicle Repair                     | 30,000          | 30,000          | 28,000          | 32,246.45          |
| Vehicle Tires                      | 6,000           | 1,100           | 6,000           | 829.68             |
| Total                              | <b>\$42,000</b> | <b>\$37,100</b> | <b>\$42,000</b> | <b>\$37,280.47</b> |
| <b><u>Training / Education</u></b> |                 |                 |                 |                    |
| Education,safety                   | \$500           | \$500           | \$500           | \$786.50           |
| Training EMS                       | 2,000           | 2,000           | 1,500           | 0.00               |
| Training Fire                      | 2,000           | 2,000           | 2,000           | 0.00               |
| Total                              | <b>\$4,500</b>  | <b>\$4,500</b>  | <b>\$4,000</b>  | <b>\$786.50</b>    |

# BERLIN VOLUNTEER FIRE DEPARTMENT – EXPENDITURE (CONTINUED)

## BERLIN VOLUNTEER FIRE DEPARTMENT EXPENDITURE

| Line Items                        | FY 21 Budget     | Proposed<br>FY 22 Budget | FY 20 Budget     | FY 20 Actuals      |
|-----------------------------------|------------------|--------------------------|------------------|--------------------|
| <b><u>Gear</u></b>                |                  |                          |                  |                    |
| Gear Purchase                     | \$13,500         | \$9,000                  | \$13,500         | \$12,582.40        |
| Uniforms                          | 2,000            | 1,000                    | 1500             | 0.00               |
| Helmet Incentive                  | 2,500            | 0                        | 1,000            | 1,500.00           |
| Total                             | <b>\$18,000</b>  | <b>\$10,000</b>          | <b>\$16,000</b>  | <b>\$14,082.40</b> |
| <b><u>Equipment</u></b>           |                  |                          |                  |                    |
| Equip Maint                       | \$5,000          | \$5,000                  | \$6,000          | \$2,732.39         |
| Equip purch                       | 12,500           | 12,500                   | 13,500           | 6,358.61           |
| Hose Testing                      | 1,500            | 0                        | 0                | 0.00               |
| EMS Equip purch                   | 1,000            | 750                      | 1,000            | 41.00              |
| Total                             | <b>\$20,000</b>  | <b>\$18,250</b>          | <b>\$20,500</b>  | <b>\$9,132.00</b>  |
| <b><u>Operational Support</u></b> |                  |                          |                  |                    |
| Food                              | \$750            | \$750                    | \$750            | \$409.76           |
| Soda/drinks                       | 500              | 500                      | 500              | 238.06             |
| Total                             | <b>\$1,250</b>   | <b>\$1,250</b>           | <b>\$1,250</b>   | <b>\$647.82</b>    |
| <b><u>Loans</u></b>               |                  |                          |                  |                    |
| Used Truck (E3)                   | \$30,400         | \$17,520                 | \$32,000         | \$32,882.34        |
| Total                             | <b>\$30,400</b>  | <b>\$17,520</b>          | <b>\$32,000</b>  | <b>\$32,882.34</b> |
| <b><u>Miscellaneous</u></b>       |                  |                          |                  |                    |
| Misc                              | \$500            | \$500                    | \$250            | \$1,026.33         |
| Total                             | <b>\$500</b>     | <b>\$500</b>             | <b>\$250</b>     | <b>\$1,026.33</b>  |
| <b><u>Capital Replacement</u></b> |                  |                          |                  |                    |
| Capital Replacement               | \$20,000         | \$20,000                 | \$20,000         | \$20,000.00        |
| Total                             | <b>\$20,000</b>  | <b>\$20,000</b>          | <b>\$20,000</b>  | <b>\$20,000.00</b> |
| <b><u>Contingency Funds</u></b>   |                  |                          |                  |                    |
|                                   | \$5,000          | \$5,000                  | 5000             | \$5,000.00         |
|                                   | <b>\$5,000</b>   | <b>\$5,000</b>           | <b>\$5,000</b>   | <b>\$5,000</b>     |
|                                   | FY21 Budget      | FY22 Budget              | FY20 Budget      |                    |
| <b>TOTAL EXPENDITURE</b>          | <b>\$352,250</b> | <b>\$325,229</b>         | <b>\$333,750</b> |                    |

## EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT

Chris LaMonda, MPH  
Director of EMS

Barre Town EMS continues to be a premier paramedic level EMS service. We currently have 5 ambulances scheduled for 19 shifts per week (3 shifts per day Monday-Friday and 2 shifts Saturday-Sunday). Our primary service area covers Barre Town, Berlin, Orange, Topsham, Washington, and parts of Brookfield. This area is approximately 215 sq miles with a population of 14,347. We are also the primary Paramedic intercept service and mutual aid for a majority of Washington and Orange counties, as well as the primary transport agency for the Central Vermont Medical Center.

Barre Town EMS staff size ranges from 35-38 employees (13 full time). We currently have 23 paramedics on the roster which allows Barre Town EMS to have at least one paramedic on every scheduled ambulance. This past year has seen the resilience and dedication of our staff. With multiple full-time staff out on extended leaves and two retirements we were able to promote staff to fill open roles. This hard work and dedication allowed us to fully staff over 99% of all shifts.

Barre town EMS had two unexpected retirements this past year. We sadly lost Paramedic Pete Munsell to a long battle with heart disease. Pete retired early in the fiscal year after over 22 years of Vermont EMS service. The Last 10 years of which were at Barre Town EMS. Lynn Doney also retired this past year. With the two retirements we hired Jason Gray and Eden Towers as full-time staff. Jason has been a part time Barre Town EMS provider for many years and has proven to be an asset. Eden joins us as a recent graduate of the Vermont Technical College Paramedic program.

Barre Town EMS ended the year financially in the black (\$2,326,046 expenses and \$2,474,195 revenues). COVID-19 did have a big impact on us. We ended the fiscal year with 3825 calls for service. However, as of January 2020 we had projected to reach 4036 calls by the end of the fiscal year. This would have put us slightly above our original projections. During the peak of COVID in Vermont we saw a drop of 20 calls per week. This created an estimated loss of 280 transports equaling nearly \$150,000 in potential revenues. Barre Town EMS worked hard at increasing revenues and decreasing expenses. We added \$73,267 in revenues through participation in COVID-19 testing and state and federal grants. We also changed policies to help reduce expenses. One major change was how and when we called in extra staffing "coverage". By decreasing use of "coverage" we were able to decrease expenses while not effecting patient care or the regional EMS system.

Some of the equipment purchases in the fiscal year were:

- 1 video intubation scope parts
- Cell phones for all trucks
- Replaced a scoop stretcher
- Replaced an exterior door

We also did not purchase a few budgeted items because of COVID-19 effect on the towns budget:

- IV pump
- iPad
- Painting ambulance bays

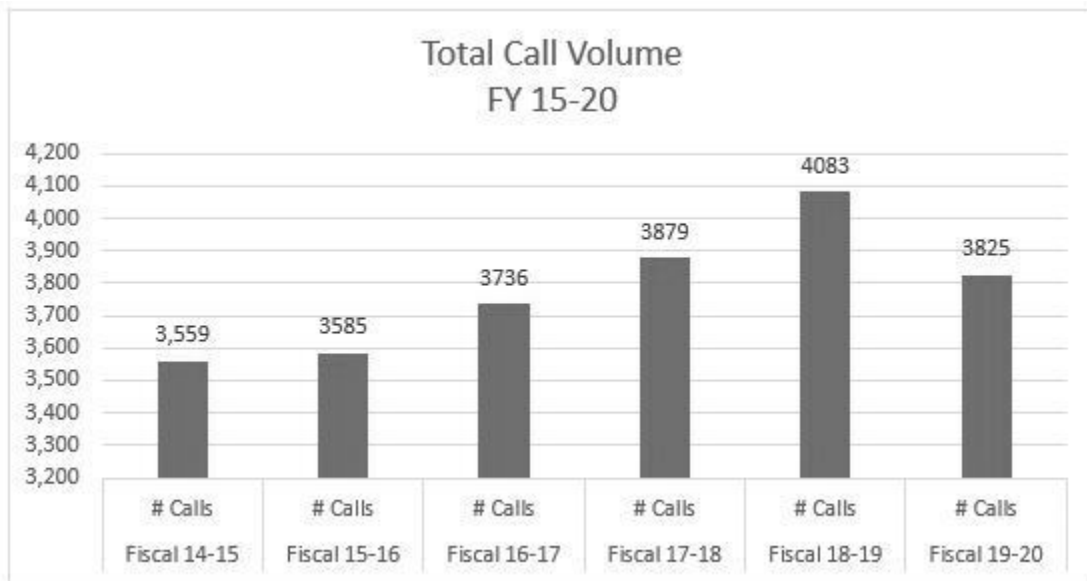
We did replace our last diesel ambulance with a new 2019 Ford e450 Medix ambulance. With this purchase we now have a fleet of 5 gas powered ambulances all equipped with the Stryker power load and power stretcher system.

# EMERGENCY MEDICAL SERVICES (EMS) DEPARTMENT (CONTINUED)

## Call volume by town

Fiscal 2019-2020

| Town       | Total Calls |
|------------|-------------|
| Barre      | 758         |
| Berlin     | 2206        |
| Orange     | 86          |
| Topsham    | 79          |
| Washington | 56          |
| Brookfield | 37          |
| Other      | 603         |
|            |             |



# BERLIN HISTORICAL SOCIETY

## Annual Report – 2020

*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) was quiet in 2020 as history was being made and we worked our way through the COVID-19 pandemic! We did not hold any meetings. Several members worked on researching and putting together programs while safely staying home.

In April and May emails were sent out to our email list with links to a variety of Vermont History Programs to access online. Please contact us if you'd like to be added to our email list and sent those previous emails. We anticipate sending out additional links as the pandemic continues into 2021. Topics to date included, but were certainly not limited to:

1816 - coldest year in Vermont's history  
Agriculture – history  
Archaeological History of Vermont  
Aviation in Vermont and Vermont Plane Crashes  
Clarina Howard Nichols - women's equal rights  
Common Garden Vegetables - history  
Historic Church Street in Burlington  
History of Beekeeping  
History of the Granite Industry in Vermont

Interviews on the history of Barre  
Montpelier's Rich Architectural History  
Paul Gillies discussing his book The Law of the Hills – A Judicial History of Vermont  
Stone Walls – history and structure  
Upstairs under the golden dome of State House Vermont – the arrival of the bicycle  
Vermont Land Surveying in the Early Years  
Vermont Transit Bus Company history

Helpful Resource links and a few books that can be found online were also sent such as:

Brayley on the History of the Granite Industry  
History of Montpelier by Daniel P. Thompson

Child Gazetteer of Washington Co. 1783-1889  
Stonewalls and Cellarholes

We have a wealth of information at the Berlin Historical Society which is located at the Berlin Town offices. Our extensive files and photographs include binders of research, including: "Then & Now" photos; Civil War; First Congregational Church history; Annexation of Berlin property to Montpelier in 1899; Parks that were located along US Rte 302; Railroad – our Junction Road & Riverton stations including train accidents; Post Offices; and Structure Fires.

There are two books available which can be purchased from us or at the Town Clerk's office:

- A Place To Pass Through: Berlin, Vermont 1820-1991, Paul Gillies, editor \$25 (members receive a \$5 discount on this book)
- from Barre-Montpelier to E. F. Knapp – The Story of a Small Airport in Berlin, Vermont by Richard W. Turner - \$20

Early History of Berlin, Vermont 1763 – 1820, by Mary Greene Nye is available to read online.

There are also a variety of postcards available, including ones with the theme of our airport.

Please share some of your family lore and treasures with the Berlin Historical Society! We appreciate receiving information, stories, anecdotes, photos, recordings, and small artifacts regarding all types of Berlin history and historic events. We're happy to scan photos or copy recordings for you.

All are welcome to attend our meetings/ presentations, and join our email list to know when events are happening, you don't need to be a member. Our mission of preserving Berlin's history depends on additional members joining us to work on organizing materials, researching topics, and sharing what we have with the public.

Contact us at 802-552-8804 or [historicalsociety@berlinvt.org](mailto:historicalsociety@berlinvt.org) Our page on the Town website includes interesting links [www.berlinvt.org/community/berlin-historical-society](http://www.berlinvt.org/community/berlin-historical-society). On Facebook we have a page for sharing Berlin history: 'Berlin, Vermont Memories' [www.facebook.com/groups/BerlinVermontMemories](http://www.facebook.com/groups/BerlinVermontMemories)

Respectfully submitted,

Corinne Stridsberg, President



Covered Bridge - crossing Dog River at Rowell Hill Road. Washed out by November 3, 1927 Flood. Replaced by steel bridge. Photo taken between 1900 – 1915 by George Bosworth, Berlin Historical Society collection.  
Do you have any Berlin covered bridge photos you could share with us?

## BERLIN CORNER CEMETERY ASSOCIATION

The Berlin Corner Cemetery Association was formed in 1857 and is the only active cemetery in Berlin. The Cemetery is managed by a 6-member board.

The Cemetery is located about a ½ mile from the Town office, on Scott Hill Road just past the First Congregational Church of Berlin. The Cemetery is open from April 1<sup>st</sup> through early November each year. Gerald Stauff, the Sexton, maintains the grounds, pours foundations, coordinates the burials and setting of monuments, and assists people with the selection and purchase of lots. The Cemetery currently has 475 lots available for sale.

Residents of the Town of Berlin receive a discounted rate on lot purchases.

In 2012, the Berlin Historical Society indexed the Cemetery, updating the index developed in 1985 by the Society members. Pictures were taken of each stone and numbered according to the index and those pictures can be obtained by sending a request to [historicalsociety@berlinvt.org](mailto:historicalsociety@berlinvt.org).

In 2020, the Cemetery invested in installing power and water on the property. Having the water available throughout the Cemetery makes watering flowers and plantings at grave sites much easier for visitors, and eliminates the need to carry in water.

Berlin Corner Cemetery Association contacts:

Gerald "Jerry" Stauff, Sexton  
802-249-1531

Jeff Mugford, President  
802-522-8366

## CAPITAL CITY GRANGE #469

6612 Vt Rt. 12, Berlin, VT



The Grange Hall has been a community gathering place in Berlin since it was built (largely by Grange member volunteers!) in 1952. It has been a home for many non-profit and community organizations since then. We thank the Town of Berlin and its residents for making the Grange Hall an affordable Community Hall for all in March 2016 by exempting the property tax in exchange for free rentals to Berlin residents and organizations. We hope that the voters will renew this agreement.

The Capital City Grange #469 is an all-volunteer, non-profit community service organization. Together with the Friends of the Capital City Grange Hall, the Grange supports, maintains and improves our Community Hall as an affordable place for public and private gatherings.

In exchange for the property tax exemption approved at the 2016 Berlin Town Meeting, the Grange Hall has been available to Berlin residents and Berlin non-profit organizations at not cost. We provided at least 2 rentals per month until the Hall use was restricted due to COVID-19 state guidance in March 2020.

The Grange (CCG#469) also sponsors community activities in the Hall, including Kids Trade and Play, the monthly family exchange of clothing, toy and kids gear, the monthly (during the winter) "Dance, Sing and Jump Around" family dance series, a speaker series, and community potlucks. The Grange also sponsors a Wi-Fi "HotSpot" available both inside and outside at no cost, with no password needed. We have enjoyed putting on "Family Fun Days" for midwinter recreation, too!

In addition, residents of Central VT rent the Hall for private events such as meetings, potlucks, office holiday parties, and family celebrations such as weddings, retirement and birthday parties, and baby showers.

The Hall is also convenient and affordable for individuals and organizations that host low cost and no cost regular public events such as contra dances, church services, West African and Afro-Caribbean dance classes, Barre-Tones chorus rehearsals, Vermont Philharmonic rehearsals, Village Harmony events, and more. These events draw people from Berlin, the Central Vermont region, and beyond.

We have made significant building improvements thanks to state grants and matching donations from the community. The insulation and renovations of the Hall's Lower Level was completed in February 2020 and makes the Hall even more versatile, comfortable and attractive. Our heating costs are reduced too! We can't wait to welcome the public back, once Department of Health guidelines allow groups to meet again.

Check out testimonials from Grange Hall users at: <http://capitalcitygrange.org/2021-testimonials-supporting-continued-tax-exemption-for-the-grange/>, and see more info about the Grange and the Hall on the website!



## CAPSTONE COMMUNITY ACTION

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

### **Fall 2020 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 10,624 people in 6,166 Vermont households through Head Start and Early Head Start, business development, financial education, food and nutrition resources, housing counseling, tax preparation, teen parent education, emergency heating assistance, home weatherization, workforce training, and more

Programs and services accessed by 113 Berlin households representing 256 individuals this past year included:

- 127 Berlin individuals in 39 Berlin households accessed nutritious meals and/or meal equivalents at the food shelf.
- 25 Berlin households with 54 Berlin family members were able to keep heating their homes with help from our Crisis & Supplemental fuel programs as well as other utility costs.
- 1 homeless individual with 4 family members worked with housing counselors to find and retain affordable, safe, secure housing.
- 3 children were in Head Start and Early Head Start programs that supported 8 additional family members.
- 4 households received emergency furnace repairs and 1 household furnace was replaced at no charge, making them warmer and more energy efficient for residents.
- 6 households were weatherized at no charge, making them warmer and more energy efficient for 12 residents, including 6 seniors and 2 residents with disabilities.
- 8 people attended classes or met one-on-one with a financial counselor to be better able to manage and grow family finances.
- 5 entrepreneurs received counseling and technical assistance on starting or growing a business.
- 20 residents had their taxes prepared at no charge by Capstone's IRS certified volunteers ensuring them all the refunds and credits they were due.
- 1 person 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 fifty-five 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, 9 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 450 people annually in the overall service area of Washington, Orange and Lamoille Counties. It currently costs CVABE \$2,942 per student to provide a full year of instruction. *Nearly all students are low income.* Almost 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:

**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](http://www.cvabe.org)**

# CVFIBER

## ANNUAL REPORT



CVFiber is a Communication Union District (CUD) representing the following twenty Central Vermont communities: Barre City, Barre Town, Berlin, Cabot, Calais, Duxbury, East Montpelier, Elmore, Marshfield, Middlesex, Montpelier, Moretown, Northfield, Orange, Plainfield, Roxbury, Washington, Williamstown, Woodbury, and Worcester. CVFiber's mission is to ensure everyone in its member towns has access to internet speeds of at least 100 Mbps (megabits per second) for both uploading and downloading data. Currently, many residences and businesses located outside more populous areas have limited access to high-speed broadband. This limited broadband availability has been highlighted by the Covid-19 pandemic as students and employees shifted to remote learning and working. Slow internet access stifles economic development, creates public safety risks, limits access to telehealth services, reduces property values, and hampers residents' abilities to access common online services.

Beginning in 2019 and culminating in 2020, CVFiber conducted a community survey regarding the current state of broadband, experiences with internet providers, and future interest in offerings. Through the survey, CVFiber collected valuable information on a wide variety of topics to help guide its high-speed broadband planning. A more detailed breakdown of a number of the questions we asked across all communities can be found here: <http://bit.ly/CVFiberSurvey2020>

CVFiber completed a Feasibility Study and Business plan using grant funding from USDA Rural Development and the State of Vermont. The purpose of these documents is to facilitate an application for a \$4-million VEDA loan to allow CVFiber to begin network construction in 2021. This money will enable CVFiber to begin the design and build out of high-speed broadband.

CVFiber is committed to making affordable high-speed broadband available to Central Vermont in the coming years. We welcome your engagement and feedback to help us achieve this goal. Please reach out to your respective community representative or visit our website for the latest developments and progress toward accomplishing this momentous goal.

Berlin's delegate to the CVFiber board is Jeremy Hansen and the alternate is Jerry Diamantides.

Respectfully submitted,

The CVFiber Governing Board

802.279.6504 [info@cvfiber.net](mailto:info@cvfiber.net)

<https://facebook.com/CVFiber>

<http://cvfiber.net>

*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



## 2020 ANNUAL SERVICE REPORT

### 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 Vermonterers 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 Vermonterers 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 Vermonterers’ 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](http://www.cvhhh.org).

### CVHHH Services to the Residents of Berlin Jan 1, 2020 to December 2020\*

| Program               | # of Visits |
|-----------------------|-------------|
| Home Health Care      | 2,700       |
| Hospice Care          | 303         |
| Long Term Care        | 1,309       |
| Maternal Child Health | 94          |
| TOTAL VISITS/CONTACTS | 4,406       |
| TOTAL PATIENTS        | 113         |
| TOTAL ADMISSIONS      | 154         |

Town funding will help to ensure that CVHHH provides services in Berlin through 2021 and beyond. For more information contact Sandy Rouse, 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](http://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](http://www.cvmcc.org) <https://www.facebook.com/CVMCC>

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.



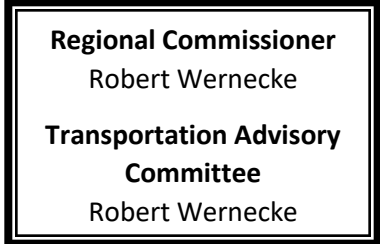
# CENTRAL VERMONT REGIONAL PLANNING COMMISSION

## 2020 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.

### 2020 Berlin Activities

- ❖ Assisted with Local Emergency Management Plan update.
- ❖ Completed final designs for three stormwater mitigation projects.
- ❖ Initiated construction project for Berlin Town Office and Garage stormwater mitigation.
- ❖ Completed road erosion and bus stops amenities inventories.
- ❖ Identified bridges, culverts, and road embankments that are vulnerable to damage from floods and estimated risk of damage so that potential mitigation measures could be identified.
- ❖ Facilitated Route 12 wastewater extension prospective funders meeting to identify and coordinate resources.
- ❖ Fostered conversation on FEMA funding opportunities for renovating Berlin Riverton Fire Station.



### CVRPC Projects & Programs

- ❖ *Municipal plan and bylaw updates:* Focus on predictable and effective local permitting through education, bylaw modernization, and plan updates.
- ❖ *Brownfields:* Complete environmental site assessments so properties can be sold, developed or redeveloped to benefit the community, stimulate the economy, create/protect jobs and increase housing opportunities.
- ❖ *Transportation planning:* Coordinate local involvement in transportation decisions through the Transportation Advisory Committee and provide studies, plans, data collection, and counts.
- ❖ *Emergency planning:* Better prepare our region and state for disasters by coordinating with local volunteers and the state on emergency planning, exercises, and training.
- ❖ *Energy conservation and development:* Foster projects that support energy conservation.
- ❖ *Natural resource planning and projects:* Implement activities to protect water resources/supplies, enhance recreational opportunities, maintain the forest products industry, and enhance environmental health.
- ❖ *Regional plans:* Coordinate infrastructure, community development, and growth at the regional level through the development, adoption, and implementation of a regional plan.
- ❖ *Geographic Information System services:* Provide municipalities, state agencies, and regional groups with mapping and data analysis in support of their projects.
- ❖ *Special projects:* Complete special projects, such as downtown revitalization, recreation paths, farmland preservation, economic development, and affordable housing projects.
- ❖ *Grants:* Identify appropriate grant sources, define project scopes, write applications, and manage 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](mailto:cvrpc@cvregion.com) for assistance.

# CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT



137 Barre Street, Montpelier, VT 05602

[www.cvswmd.org](http://www.cvswmd.org) 802-229-9383

## ***CVSWMD FY 2020 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 recognition of COVID-19 related fiscal challenges faced by our member municipalities, the CVSWMD Board reduced the FY21 per capita assessment to \$.50 (fifty cents) from \$1.00, beginning on July 1, 2020. The per capita assessment will likely return to the \$1.00 level next year.

In FY20, CVSWMD provided \$10,604.00 in School Zero Waste and Organizational Waste Reduction & Reuse Program Grants, and \$1,779.00 in Green Up Day Grants. The District invites all member municipalities to apply for an annual non-competitive Green Up Day Grant each spring. Berlin Elementary School received \$921.14 in School Zero Waste Grant funds to purchase a Jora composter for classroom snack food scraps.

Also in FY20, CVSWMD provided \$9,400.00 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 at discounted rates.
- ***Outreach and Education:*** In FY20, CVSWMD provided 21 workshops and webinars on topics such as recycling, composting, safer cleaning, and reducing toxins in the home.
- ***School Programming:*** Our School Zero Waste Program works with 26 schools in the District, teaching solid waste lessons in classrooms and facilitating the recycling of paint, bulbs, electronics, batteries and more. In FY20, we taught 5 classroom programs, supported a demonstration onsite composting system 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.
- ***Household Hazardous Waste (HHW):*** In FY20, CVSWMD provided 5 HHW collection events in which we collected Household Hazardous Waste and paint.
  - 208 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 10:30am-5:30pm and every third Saturday from 9am-1pm. The ARCC is a recycling drop-off for hard-to-recycle materials. *Blue bin recyclables are not accepted at the ARCC.* More info at [cvswmd.org/arcc](http://cvswmd.org/arcc).
  - In FY20, 222 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

Annual Statistics for FY20 (July 1, 2019 - June 30, 2020)

- Staff and volunteer advocates responded to 5,172 hotline calls.
- Shelter services were provided to 12 women and 13 children for a total of 2,600 bed nights.
- Circle provided community presentations to 334 individuals through the 16 trainings and workshops offered throughout Washington County.
- Advocates provided support to 107 plaintiffs during Final Relief from Abuse Hearings, and assisted 92 individuals file for temporary orders.
- Court Education Program was presented to 124 individuals, and our Court Hour Program, which offers one-on-one support to plaintiffs as they prepare for their final hearings, was offered to 44 individuals.
- Circle held 38 support group sessions, which 24 unduplicated women and their children attended.
- Our prevention based programs in schools reached a total of 86 students through 5 presentations.
- 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 7,760 hours to the work of Circle.

**Our services include:**

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



## COMMUNITY HARVEST OF CENTRAL VERMONT



Community Harvest of Central Vermont (CHCV) brings community together through gleaning to recover surplus food grown on area farms. This produce 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.

CHCV utilizes the generosity of local farmers and volunteers – many of whom are Berlin residents – address our pervasive and escalating food security needs and reduce waste in our community. We work with over 40 local farms and growers to glean the extra food 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, reaching more than 11,200 Central Vermonterers.

CHCV is also the only program regularly donating fresh food direct from local farms to charitable sites in Washington County. We serve as a reliable source of free nutritious food for the Montpelier Food Pantry, FEAST senior meals at the Montpelier Senior Activity Center, Berlin Elementary School, Family Center of Washington County, Northfield CERV's food shelf and other sites in surrounding towns that serve Berlin residents in need.

Over the past seven years in total, CHCV has recovered and donated more than 350,000 pounds – equivalent to more than a million servings – of fresh, nutritious food. Our 30 Washington County recipient site partners tell us the demand for food as increased during the COVID-19 pandemic. In response, in 2020, we have expanded our work beyond area farms and growers to include pandemic-specific food security programs. We were able to use our existing relationships and infrastructure to quickly coordinate additional food collection and donations with our system of weekly deliveries to our recipient site partners. As a result, we will donate more than 130,000 pounds of free food in 2020 – doubling our previous record of 65,000 pounds in 2019.

CHCV is a private, 501(c)(3) non-profit, volunteer driven community service organization. All our work is funded by individuals, area towns, foundations, partner contributions, and local sponsors. As a small regional organization, we have limited access to grants or other funding from outside our local service area. Funding from one-time grants and 11 towns supported our increase from one to two full-time staff for part of 2020. Our experience this year has shown that CHCV needs two full-time, experienced staff members for the full calendar year. As we serve more recipient partner sites and work with more farms, our operation has grown more complex. The need for our service is also increasing, as food insecurity has grown in 2020 by a third and will certainly increase again in 2021 as the impacts of the pandemic continue. Continued town funding support is critical to preserve our current staffing level through the pandemic and beyond.

Thank you for your continued support.

**For more information or to become involved with CHCV, please visit our website or contact  
Allison Levin, CHCV Executive Director.**

[www.communityharvestVT.org](http://www.communityharvestVT.org), 802-229-4281 [CommunityHarvestVT@gmail.com](mailto:CommunityHarvestVT@gmail.com)  
146 Lord Road, Berlin, VT 05602

# FAMILY CENTER OF WASHINGTON COUNTY



## FAMILY CENTER OF WASHINGTON COUNTY ....serving families in Berlin

The Family Center of Washington County provides services and resources to all children and families in our region. In FY'20 we offered 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, Hello Baby Information, Family Supportive Housing Services, Youth Homelessness Demonstration Project, Specialized Child Care supports, Transportation, Reach Up Job Development, Family Works, on-site Parent Support Groups, Food Pantry, Diaper Bank, 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](http://www.fcwcv.org).

### Among the 205 individuals in Berlin who benefited from the Family Center's programs and services from July 1, 2019 – June 30, 2020 were:

- \*12 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.
- \*42 families who received **Child Care Financial Assistance**.
- \*15 children and \*18 caregivers who participated in our **Playgroups**. Playgroups are free, open to all families with children birth to five, and have no eligibility requirements. Children have a chance to play with others in a safe, stimulating and nurturing environment. Parents talk to other parents, draw upon each other for support, learn new skills from Playgroup Facilitators and get information about community resources.
- \* 3 adults and \*2 children who participated in **Parent Education Workshops** and related activities for children.
- \* 2 children who attended our 5 STARS **Early Childhood Education** program.
- \*32 individuals who were served by one of our **Home Visiting** services, providing parent and family education and support.
- \*41 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 and \*5 children who received diapers and/or wipes from our **Diaper Bank**.
- \* 4 children who received **Transportation** assistance through our bus.
- \*20 children and parents who attended our **Community Events**.
- \* 1 young parent who received wrap around support in our **Family Works** program.
- \* 6 individuals who received **Reach Up Job Development** skills and hands-on work experience.
- \* 2 children and young adults, aged 0 – 24 years, who received assistance obtaining and maintaining housing as well as life skills development through our **Youth Homelessness Demonstration Project**.

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

383 Sherwood Drive, Montpelier, VT 05602 802-262-3292 [familycenter@fcwcv.org](mailto:familycenter@fcwcv.org) [www.fcwcv.org](http://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 Postpartum Angel Family Support Program matches families with a trained volunteer for up to 12 weeks of postpartum support and respite. Volunteers also cuddle newborns boarding at CVMC for health reasons. Journey Into Parenting workshops prepare expectant parents for the postpartum period, and the Nest is a welcoming and developmentally-appropriate drop-in space that hosts formal and informal gatherings for parents with infants and toddlers. Low-income families can access assistance through our Emergency Fund and Free Carrier Programs. All programs are available at no charge to any local family with a new baby.

Last fiscal year, we served 301 families. Our volunteers provided 800+ hours of respite, support, and community connections to 93 families, including 6 newborns boarding at the hospital. 89 families from 34 towns visited our Nest drop in space and 144 families attended other free Good Beginnings events in the community. 20 families attended Journey early parenting workshops (either in person or virtually). 31 families received free infant carriers, and 7 families received a total of \$1200 in emergency funding.

We served 14 families from Berlin. Two families received a combined 33 hours of in-home respite, support, and community connection from a Postpartum Angel. One family received a high-quality infant carrier through our Free Carrier Program. Three families visited the Nest. Six attended other free community-events organized by Good Beginnings. One family attended our early parenting workshop, and one family received a Welcome Bag delivered to their home.

### **Contact Us:**

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

## GOOD SAMARITAN HAVEN

For over 30 years, Good Samaritan Haven has provided emergency shelter and support services for adults experiencing homelessness in our community. Currently, we operate shelter facilities in Barre and Montpelier, provide services for individuals experiencing homelessness in motels and undertake outreach to those living on the streets or in encampments.

The COVID-19 pandemic has increased the level of homelessness and greatly challenged our work. Nevertheless, as the winter of 2021 begins, we are providing shelter and support services to over 300 individuals in motels, shelters and on the streets. With the help of many partners including area towns, we have continued to provide the essentials while keeping our guests, our staff and the community safe.

Good Samaritan Haven provides housing counseling assistance to help guests exit the shelter system as soon as possible. We have helped many obtain housing with private landlords, Downstreet Housing and local housing authorities.

Area town funding is very important to Good Samaritan Haven - typically about 10 towns in Washington and Orange County provide funds to our program each year. This funding contributes to the cost of our facilities, food and clothing. We are very grateful for your support.

105 N. Seminary Street, Barre, VT 05641 802-479-2294

# GREEN MOUNTAIN TRANSIT (GMT)

## Town of Berlin FY20 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 FY20 Berlin residents were provided special transportation services, totaling 16,670 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 FY20, total GMT ridership was 329,642.*** 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.

*GMT - 6088 VT Route 12, Berlin, VT 05602 802-223-7287*

## KELLOGG-HUBBARD LIBRARY

135 Main Street, Montpelier, VT 05602



The Kellogg-Hubbard Library is an independent non-profit organization that serves Berlin and five other Central Vermont communities. In FY20, we made more digital services available than ever before, reinforcing that the Library is “virtually” never closed. We added *Kanopy* which offers 30,000 streaming movies for adults and children and *Flipster*, which allows you to download current and back issues of popular magazines – including *Consumer Reports*. Additionally, services that once meant a visit to the Library are now available through our website, including library card sign-ups, purchase requests and help videos for accessing library services. During the pandemic our adult and children’s programs pivoted to online or outdoor formats and we maintained a robust email and phone reference service and loaned thousands of library materials via curbside pickup and delivery.

The library is funded through tax support from our member communities, endowment income (from our original bequest and individual donors), private contributions and miscellaneous fees. Our current budget is \$887,672. We are asking the Town of Berlin to contribute \$30,402. This is the same amount Berlin residents approved on Town Meeting Day 2018, 2019 and 2020 and *it is only 3.4% 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 \$33.03 per capita.

### Services the Kellogg-Hubbard Library Provides

- **Physical borrowing:** 478 Berlin residents have active library cards and borrowed 7,249 physical items last year (plus digital borrowing which we cannot tally by town).
- **The largest library collection in the region** with a physical collection of 70,643 books, DVDs, CD audiobooks and more, plus a digital collection of over 80,000 eBooks, audiobooks, streaming videos and magazines.
- **Library programs for adults and children:** 11,207 people attended our 431 programs in FY2020. We’re looking forward to resuming in-person programs in 2021!
- **Library outreach:** including book deliveries and story times to Berlin daycares and preschools, children’s summer reading programs in Berlin (pre and post pandemic) and our book swap and nook in the Berlin Mall.
- **Home delivery:** If you are housebound and unable to visit the Library for 2 months or longer, we will deliver library materials to you.
- **Summer reading challenge:** Free youth activities, programs and reading challenges all summer long, plus camps for children and teens.
- **Free or reduced-price passes:** to ECHO Aquarium, Fairbanks Museum, Vt State Parks & Historic Sites, Shelburne Farms, Shelburne Museum and the Vermont History Museum.
- **Online Reference Resources:** via the Vermont Online Library and Universal Class as well as Ancestry.com and Chronicling America (via myvt.gov)
- **Public Computers:** plus, high-speed wifi, scanning, computer help and low-cost copying and printing.

Find us online at [www.kellogghubbard.org](http://www.kellogghubbard.org) or call (802) 223-3338. Dan Greene is the Berlin representative on our Board of Trustees and our Co-Directors are Jessie Lynn and Carolyn Brennan.

**Thank you for your continued support!**

## MONTPELIER SENIOR ACTIVITY CENTER

### **Montpelier Senior Activity Center – For Berlin Town Report**

Everyone 50+ is welcome at MSAC, where vibrant programming promotes lifelong learning, healthy aging, socialization, falls prevention and resource access. *MSAC's mission 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 in a welcoming, flexible environment.*

In March 2020, MSAC pivoted from in-person services to pandemic-safe operations. Despite COVID-19, MSAC is still a vital resource for the community. MSAC currently provides home-delivered and to-go meals, referrals to area services, two dozen of our usual six dozen weekly, online, affordable classes, free groups and safely-distanced group gatherings in-person when possible. MSAC offers financial aid, technology assistance, tax preparation, foot care clinics, wellness calls and more. There's a new Aging in Place Americorps member collaborating with community partners. Staff and volunteers look forward to eventually re-starting more programs in-person and remains dedicated to supporting socialization, safety and wellness.

In FY20, MSAC served at least 47 Berlin residents, and delivered thousands of FEAST Meals on Wheels – at no charge – to some of your most vulnerable older residents. MSAC appreciates Berlin voters' and residents' support and hopes to serve more of you in the coming year! We recognize other agencies' importance to you and believe in collaboration. Thank you for considering our level-funded request. More info: <https://www.montpelier-vt.org/1142/MSAC-and-surrounding-communities>.

To learn more, register for a program or be added to our weekly e-list, visit [www.montpelier-vt.org/msac](http://www.montpelier-vt.org/msac), call 223-2518 or email [msac@montpelier-vt.org](mailto:msac@montpelier-vt.org).

Montpelier Senior Activity Center, 58 Barre Street, Montpelier, Vermont 05602

## MOSAIC VERMONT



### **Mosaic Vermont General Report to Towns for FY19-20**

#### **Massive Change, Amazing Courage, Persistent Action**

For 36 years we have been known as the Sexual Assault Crisis Team of Washington County (SACT), delivering emergency services to people who have experienced harm. This year we changed our name to Mosaic Vermont, Inc. because a mosaic can be used to represent the variety of ways that people respond to sexual harm and the elements of healing that can come together to create an individualized work of art; a unique human. In addition to the name change, our team worked hard to create a 5-year strategic plan that centers our community and our values.

Just as we were ready to share our new name, plans, and vision with you, our community was impacted by the global pandemic. The needs in our community changed but our work never stopped. We shifted our programming to continue to support people who have experienced harm, all while planning for major, long-term changes to support ongoing safety in our shelter and other programs.

In the 2019-2020 fiscal year, our direct services supported and empowered 335 people who have been impacted by sexual harm to take steps toward healing, by accessing their hopes and supporting their concrete needs. Through the provision of services such as our 24-hour helpline; safety planning; advocacy at Sexual Assault Nurse Examinations; emergency shelter; assistance applying for victim's compensation; support in court hearings or at crime related appointments or interviews; referrals to and support in accessing community resources; parent, friend, and caregiver support; and case management; we helped people begin to heal from harm. Mosaic offered support groups and meetings focused on the impacts of trauma, resources available, and tools for creating community change. We provided additional specialized services for people who have experienced sex trafficking, adult survivors of child sexual abuse, and children and youth who have experienced sexual violence.

Mosaic also performed a variety of community-wide outreach and prevention efforts to connect and share resources, increase accessibility to programming for all people, and to help end violence. Our prevention programming included Mosaic Advocate engagement in more than 100 sexual violence prevention meetings or presentations, engaging more than 280 youth across five public schools and one public library. Mosaic was an active member program of the Vermont Network Against Domestic and Sexual Violence, working for statewide solutions for people who have been harmed, as well as an end to violence.

24-hour helpline: (802) 479-5577 [mosaic-vt.org](http://mosaic-vt.org) office: (802) 476-1388 [info@mosaic-vt.org](mailto:info@mosaic-vt.org)



# 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 2020 Report**

People's Health & Wellness Clinic (PHWC) provides free healthcare to uninsured and underinsured people in Central Vermont. Services include high quality medical, mental health, oral health, and bodywork services which are provided at no cost to our patients. PHWC also continues to provide extensive case management, referrals, and assistance enrolling in health insurance and financial assistance programs.

2020 was an unusual and challenging year for our organization, local community, and global community. The COVID-19 pandemic forced our staff and volunteers to shift to telemedicine services, connecting with patients via video and phone calls. This has presented an opportunity for PHWC to update systems and technology to support telemedicine operations. Since the start of the pandemic, staff and volunteers have been working nimbly to care for existing and new patients who rely on our services. While limited in-person visits have resumed, the organization looks forward to welcoming more patients back to the clinic in 2021.

Since the start of the pandemic, we have partnered closely with Good Samaritan Haven, Vermont Department of Health, Central Vermont Home Health and Hospice, and other area agencies to care for our region's homeless population. We continue to work together to support the health and safety of our vulnerable community members.

In 2020, we cared for 380 unduplicated patients, 92 of whom were new to the clinic. Patients visited the clinic (in person and via telemedicine) for 433 medical visits, 183 dental visits, and 77 mental health visits. 74 patients received assistance enrolling in Medicaid, other health insurance plans, and financial assistance programs. Our patients came from 43 cities and towns, more than half had an income of less than 185% of the federal poverty level, and 90% of new patients reported having delayed care because of the cost.

### **Services provided to 11 Berlin residents in 2020:**

- 21 medical visits with care provided by volunteer practitioners
- 10 mental health appointments
- 3 visits to receive assistance with health insurance enrollment and financial assistance programs
- 25 medical consultations and case management interactions
- 75 total interactions, including in-person and telemedicine visits

As a federally deemed free clinic, we cannot charge for services. We depend on grants, donations, and municipal funding. We are grateful to the voters of Berlin for many years of support and are very pleased to be able to provide free and accessible healthcare to the Central Vermont community. For additional information, please contact Rebecca Goldfinger-Fein, Executive Director, at 802-479-1229 or [rebecca@phwcv.org](mailto:rebecca@phwcv.org).

# VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED

HELPING ACHIEVE INDEPENDENCE IN A VISUAL WORLD SINCE 1926



## **Report of Services for Town of Berlin**

The Vermont Association for the Blind and Visually Impaired's 2020 Fiscal Year was an exciting one. In September, we held a successful fundraising and awareness event, Dancing With The Stars of Burlington, and have sustained our outreach efforts throughout the state to ensure that all Vermonters are aware of our services. The number of clients we serve has continued to increase annually.

As with many nonprofits, VABVI had to make several adjustments in light of COVID-19. We quickly adjusted from providing services in client homes and schools, to providing remote services via telephone and video conferencing. We are continuing to accept new clients and are currently providing remote services. We will be resuming in-person services as soon as it is safe to do so, and are continuously developing protocols to keep staff and clients safe when we are able to meet face-to-face.

**SMART Device Training Program (formerly known as the iOS Training Program):** The program has served 239 clients across Vermont since it was established in 2018. Current social distancing protocols have led to our blind and visually impaired clients to become increasingly at risk for feelings of isolation and loneliness. In addition, with many healthcare providers now only seeing patients via "telehealth," it is critical that our clients know how to utilize technology. Our Vision Rehabilitation Therapists (VRTs) are providing remote services to program clients who are in need of assistance. Clients who received technology training prior to COVID-19 have reported that the skills learned in this program have been invaluable throughout the pandemic.

**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. Now, due to social distancing requirements, PALS groups are operating remotely via Zoom and telephone.

**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. This program is currently being conducted remotely.

**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. This year's IRLE Camp, which was going to take place throughout Southern New England with activities at the Mystic Aquarium and Roger Williams Zoo, has been postponed until 2021.

During Fiscal Year 2020, we served 1,804 clients from all 14 counties in Vermont. This included 4 adult clients in Berlin, and 89 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](mailto:sturgeon@vabvi.org). Visit us our website at [www.vabvi.org](http://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 the past 41 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'20 (10/2019-9/2020) 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 **236** individuals to help increase their independent living skills and 5 peers were served by the AgrAbility program. VCIL's Home Access Program (HAP) assisted **124** households with information on technical assistance and/or alternative funding for modifications; **89** of these received financial assistance to make their bathrooms and/or entrances accessible. Our Sue Williams Freedom Fund (SWFF) provided **61** individuals with information on assistive technology; **36** of these individuals received funding to obtain adaptive equipment. **573** 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 **41** people and provided **30** peers with adaptive telecommunications enabling low-income Deaf, Deaf-blind, Hard of Hearing and individuals with disabilities to communicate by telephone. Due to the pandemic VCIL was able to start a new (temporary) program, Resilience and Independence in a State of Emergency (RISE) which served **12** people in its first few months. The RISE Program can help provide an array of items or services if the needs are directly related to the COVID-19 epidemic.

VCIL's central office is located in downtown Montpelier and we have five branch offices in Bennington, Chittenden, Lamoille, Rutland and Windham Counties. Our PACs and services are available to people with disabilities throughout Vermont. Our Montpelier office also houses the Vermont Interpreter Referral Service (VIRS) and provides statewide interpreter referral services for sign language, spoken English and CART services for assignments in medical, legal, mental health, employment, educational, civil and recreational settings.

During FY '20, 6 residents of **Berlin** received services from the following programs:

- Meals on Wheels (MOW)  
(\$**700.00** 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](http://www.vcil.org)

# WASHINGTON COUNTY MENTAL HEALTH SERVICES



*Where Hope and Support Come Together*

Washington County Mental Health Services, Inc.

Serving People with Mental Health and Developmental Challenges

WCMHS is designated by the Vermont Department of Mental Health and the Department of Disabilities Aging and Independent Living to provide services to adults with serious and persistent mental illness, persons with intellectual and developmental disabilities, and children with serious emotional disturbances and their families. The agency is comprised of five primary divisions, with two additional agency-wide programs and a centralized administrative division. The Community Developmental Services (CDS) division serves people of all ages who have a developmental or intellectual disability. The Community Support Program (CSP) serves individuals above the age of 18 with a history of serious and persistent mental health challenges and co-occurring substance use disorders. Children, Youth and Family Services (CYFS) helps children and youth up to the age of 22 who are experiencing a serious emotional disturbance or autism spectrum disorder. Center for Counseling and Psychological Services (CCPS) provides outpatient counseling and psychotherapy services for children and adults. Intensive Care Services (ICS) provides 24/7 emergency services and brief, urgent care through short-term, intensive case management for adults and youth. Agency-wide Nursing and Psychiatry programs support clients in every division, and our administrative services include Maintenance, Information Technology, Communications and Development, and other business-related components.

For more than 50 years, WCMHS has served our community through education, support, and treatment of individuals living with mental health challenges, intellectual and developmental disabilities, or substance use issues. Whether we are working with a child in a school system, providing therapy to an individual in an office setting, meeting someone in their home for an appointment or support, or assisting with a crisis response in our local hospital, we work towards successful outcomes and wellness for each individual and family served. In FY20, WCMHS provided services to 6,739 residents of Washington County providing 336,154 units of service.

WCMHS greatly appreciates the funding in FY20 in the amount of \$2,000. These funds helped provide services to 99 residents of Berlin that received 6,926 units of service totaling 27,024 staff hours. Services provided to Berlin Residents included case management, clinical care, community support, consultation/education, crisis care, crisis bed days, residential services bed days, hourly residential services and other non-categorical services. Given that WCMHS is 90 percent Medicaid funded, the additional funds provided by towns like Berlin help to bridge to gap in cost of care and reimbursement rates.

WCMHS truly appreciates the support by the Town of Berlin and looks forward to being of continued service to its residents.

For more information on all programs visit [www.wcmhs.org](http://www.wcmhs.org). In crisis call 802-229-0591

# WASHINGTON COUNTY YOUTH SERVICE BUREAU

The Washington County Youth Service Bureau / Boys & Girls Club

**During the past service year July 1, 2019 – June 30, 2020, the Washington County Youth Service Bureau/ Boys & Girls Club provided the following services to 40 unduplicated individuals from Berlin (24% served engaged in more than one Bureau program):**

**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.

**5 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.

**4 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.

**4 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 young man** were served by **Return House** that provides transitional housing support and intensive case management services to young men who are returning to Barre City from jail.

**23 Community Members** were served through the **47<sup>th</sup> Annual Free Community Thanksgiving Dinner** organized by the Bureau and includes home delivery (20 meals delivered) for housebound community members.

This year's funding request represents approximately \$12 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 '20, 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](http://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, please 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](mailto:wcysb@wcysb.org)

## VERMONT 2-1-1

### **Vermont 2-1-1 Referrals in Berlin**

July 1, 2019 – June 30, 2020

Vermont 211 is a 24/7 Information and Referral program of the United Ways of Vermont. By dialing 211 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 211 system in Vermont is at the fingertips of every resident and every phone. 211 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 211 is here to offer help and to offer hope.

- One call or text gives you access to resources across your community. 211 is efficient, fast and easy to use.
- No more wrong numbers; no more wasted time trying to find the right resource(s).
- 211 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.
- 211 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](http://vermont211.org)
- 211 is an easy way to find or give help in your community.

In times of disaster, Vermont 211 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 211 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 198 contacts to Vermont 211 during fiscal year 2020 for a range of needs, resulting in 163 referrals to services and resources. The top five were as follows:

- Basic Needs, with referrals mostly for homeless services (65), and other housing services as well as food assistance.
- Income Support and Employment (26), resulting in referrals for public assistance and undesignated temporary financial assistance.
- Environment and Public Health/Safety (21) mostly for Public Health Advisories regarding COVID-19.
- Organizational/Community Services (18) includes services assisting seniors as well as other specialized services.
- Health Care (6), including Dental Care and other forms of healthcare.

The top agencies that 211 referred callers to include the Vermont Department for Children and Families, Economic Services Division; Vermont Department of Health; Capstone Community Action; Central Vermont Council on Aging; Vermont Legal Aid; and Salvation Army.

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 211 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 211 extension 6, Monday-Friday: 8:00am-5:00pm; Text HMGVT to 898211, or email to [info@helpmegrowvt.org](mailto:info@helpmegrowvt.org).



COVIDSUPPORT.ORG

### **You are not alone.**

COVID Support VT is here to help.

Call a COVID Support Counselor at 2-1-1, option #2  
Support Counselors, Monday – Friday, 8am – 8pm  
Support calls are confidential and free.

#### **MAKE A DAILY WELLNESS PLAN**

**Take a break.** Pause for a moment and allow your mind to stop.

**Eat well.** Try to eat regular, well-balanced meals.

**Exercise and rest.**

**Connect** with family and friends every day.

**Monitor your substance use.**

**Manage** pre-existing **conditions**.

**Do one thing** from start to finish.

Help someone else – **practice kindness**.

Clues that you or someone you care for may be struggling:

- Increased concern about health & wellbeing.
  - Changes in sleep or eating patterns.
    - Difficulty concentrating.
  - Worsening of chronic health problems.
  - Worsening of mental health conditions.
- Increased use of alcohol, tobacco, or other substances.

# 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

### Barre District, 2021

At the Vermont Department of Health our twelve Local Health District Offices around the state provide health services and promote wellness for all Vermonters. More info on your local health office can be found here: <https://www.healthvermont.gov/local>

### COVID-19

2020 has been a challenging year for Vermonters. However, the Vermont Department of Health has been recognized as a national leader in managing the virus. This is what the Health Department has done in your community:

- COVID-19 Testing:
  - Since May 2020, the Health Department has provided no-cost Covid-19 testing. Through November 17, 2020, the Vermont Department of Health has held 509 testing clinics, testing 40,796 Vermonters. This important work helps to identify the spread of Covid-19 and is just one of the many ways your Health Department is promoting and protecting the health of Vermonters.
  - Statewide, 224,284 people have been tested as of November 30, 2020
- COVID-19 Cases:
  - As of November 25, 2020, Vermont had the fewest cases of COVID-19 and the lowest rate of cases per 100,000 population of all 50 states.
  - Statewide, as of November 30, 2020, there have been 4,172 cases of COVID-19
- Even more up-to-date information can be found on the Health Department's website: <https://www.healthvermont.gov/currentactivity>

### Additional Programs

In addition to the COVID-19 response, the Health Department has programs such as influenza vaccinations and WIC.

- Flu Vaccinations: Protecting people from influenza is particularly important in 2020, as the flu may complicate recovery from COVID-19. (Data is as of November 17, 2020)
  - Approximately 213,000\* Vermonters have been vaccinated against the flu this season \*(Due to technology outages, flu vaccinations given are underreported by approximately 25% - 33%.)
- WIC: The Women, Infants, and Children Nutrition Education and Food Supplementation Program remains in full effect, though much of the work that was done in person is now being done remotely through TeleWIC. (Data is as of October 20, 2020)
  - 11,308 infants, children, and pregnant, postpartum, and breastfeeding people were served by WIC in Vermont, either in traditional format or TeleWIC

Learn more about what we do on the web at [www.healthvermont.gov](http://www.healthvermont.gov)

Join us on [www.facebook.com/healthvermont](https://www.facebook.com/healthvermont)

Follow us on [www.twitter.com/healthvermont](https://www.twitter.com/healthvermont)





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

Other Berlin groups:

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

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

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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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**Berlin Road Crew: T.J. McDermott, Nate Gray, Tim Emmons, and Tim Davis**

Below: Berlin Road crew circa 1910, Paine Turnpike North by Levi Bailey Farm,  
George Bosworth Photo, Berlin Historical Society collection

