

TOWN OF
BERLIN
VERMONT

2003 ANNUAL REPORT



1910 George W. Bosworth Photo



2003 Berlin Historical Society photo

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

MARCH 2, 2004

**BERLIN TOWN OFFICE
108 SHED ROAD
BERLIN, VERMONT 05602**

TOWN PHONE NUMBERS

Town Clerk	229-9298
Treasurer	229-9380
Delinquent Tax Collector	229-9380
Assessor's Office	229-4880
Fax: Town Clerk/Treas/Tax Collector/Assessor	229-9530
Town Administrator	223-4405
Fax: Town Administrator	223-4404
Zoning Administrator	229-2529
Sewer Commission Assistant	229-0320
Road Superintendent, Town Garage	223-7337
Health Officer	485-4582
Berlin Elementary School	223-2796
Union High School #32	229-0321
Washington Central Supervisory Office	229-0553

Police Department

<i>Police Emergency</i>	911 or 223-4400
Other Business	223-4401

Fire Department

<i>To Report a Fire Emergency</i>	911 or 223-5555
Other Business, Station #1	223-5531

Visit our Website
www.berlinvt.org



*Pictured left to right, front row, Andre Ducas, Gary Richardson (with plaque)
Back row, Richard Freeman, Richard Tetreault, Scott Ciampi*

Dedication

This year we dedicate the Town Report to

GARY RICHARDSON

19 years of service

**Recipient of the prestigious
2003 Vermont Highway Person of the Year Award**

Thank you and congratulations on a well earned retirement!



In Memorium

We would like to remember

SCOTT A. BRIMBLECOMBE
1963-2003

Assistant to the Board of Sewer Commissioners

Scott was a dedicated worker and had many friends at the Town Office.
His friendly manner and smile are missed by all.

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TOWN OF BERLIN, VERMONT**WARNING AND NOTICE****ANNUAL TOWN MEETING**

The legal voters of the Town of Berlin are hereby warned and notified to meet at 10:00 a.m. at the Berlin Elementary School on Tuesday, March 2, 2004 to vote on the following articles. Articles I through 27 shall be voted by Australian ballot. The polls will open at 10:00 a.m. and close at 7:00 p.m. A pre-town meeting to discuss all articles to be voted by Australian ballot is scheduled for 7:00 p.m. on Monday, March 1, 2004 at the Town's municipal offices at 108 Shed Road.

The deadline for submitting voter applications for this Annual Meeting is 12:00 noon on Monday, February 23, 2004. Absentee ballots for the articles may be obtained by a voter or family member by contacting the Town Clerk (229-9298) at any time until 5:00 p.m. (and by an authorized person on the voter's behalf by noon) on Monday, March 1, 2004. Voters wishing to vote by mail should request ballots early.

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

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

One (1) Selectboard member for a three (3) year term;

Two (2) Selectboard members for a one (1) year term;

One (1) Selectboard member to fill the remaining year of a three (3) year term;

One (1) Town Treasurer/Collector of Current and Delinquent Taxes for a one (1) year term;

One (1) Lister for a three (3) year term;

One (1) Auditor for a three (3) year term;

One (1) Auditor to fill the remaining two years of a three (3) year term;

One (1) Auditor to fill the remaining year of a three (3) year term;

One (1) Grand Juror for a one (1) year term;

One (1) Constable for a one (1) year term;

One (1) Town Agent for a one (1) year term;

Article 2: Shall the Town appropriate \$92,955.00 to the Berlin Volunteer Fire Department for payment of current expenses from July 1, 2004 through June 30, 2005?

Article 3: Shall the Town appropriate \$3000.00 to the Berlin Conservation Fund?

- Article 4: Shall the Town appropriate \$2,000.00 to the Central Vermont Council on Aging?
- Article 5: Shall the Town appropriate \$3,500.00 to the Central Vermont Home Health and Hospice, Inc.?
- Article 6: Shall the Town appropriate \$4,087.00 to Kellogg-Hubbard Library for its operating budget?
- Article. 7: Shall the Town appropriate \$1,750.00 to Green Mountain Transit Agency?
- Article 8: Shall the Town appropriate \$975.00 to the Battered Women's Services and Shelter?
- Article 9: Shall the Town appropriate \$1,200.00 to Central Vermont Adult Basic Education, Inc.?
- Article 10: Shall the Town appropriate \$500.00 to the Central Vermont Community Action Council?
- Article 11: Shall the Town appropriate \$500.00 to the Central Vermont Economic Development Corporation?
- Article 12: Shall the Town appropriate \$500.00 to the Montpelier Senior Activities Center?
- Article 13: Shall the Town appropriate \$500.00 to the People's Health & Wellness Clinic?
- Article 14: Shall the Town appropriate \$500.00 to the Vermont Association for the Blind and Visually Impaired?
- Article 15: Shall the Town appropriate \$500.00 to the Washington County Youth Services Bureau?
- Article 16: Shall the Town appropriate \$200.00 to U-32 Project Graduation?
- Article 17: Shall the Town appropriate \$200.00 to the Retired Senior Volunteer Program?
- Article 18: Shall the Town appropriate \$50.00 to Northern Vermont Resource Conservation & Development, Inc.?
- Article 19: Shall the Town appropriate \$500.00 to The Family Center of Washington County?
- Article 20: Shall the Town appropriate \$150.00 to Green Up Vermont?
- Article 21: Shall the Town appropriate \$250.00 to Washington County Diversion Program?
- Article 22: Shall the Town appropriate \$500.00 to Central Vermont Crime Stoppers?
- Article 23: Shall the Town appropriate \$355.00 to the Vermont Center for Independent Living?
- Article 24: Shall the Town appropriate \$50.00 to the Central Vermont Home Share Program?

Article 25: Shall the Town appropriate \$200.00 to the Onion River Arts Council?

Article 26: Shall the Town appropriate \$1,000.00 to the Berlin Community Connections Program?

Article 27: Shall the Town appropriate \$500.00 to the Vermont Institute for Natural Science?

The following articles will be voted at the traditional Town Meeting, beginning at 10:00 a.m. on Tuesday, March 2, 2004:

Article 28: To elect a Town Moderator for the year ensuing.

Article 29: To hear the reports of the Town Officers for 2003.

Article 30: Shall the Town appropriate \$1,794,545.00 for necessary Town expenses for the period July 1, 2004 through June 30, 2005?

Article 31: Shall the Town collect its real and personal property taxes, to defray the expenses of the town for the period July 1, 2004 through June 30, 2005 in installments, one-fourth of the taxes due, by delivery or by U.S. mail postmark, on or before August 15, 2004, one-fourth of the taxes due on November 15, 2004, one-fourth of the taxes due on February 15, 2005 and one-fourth due on May 15, 2005, 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 32: Shall the Town authorize the Selectboard to borrow money in anticipation of taxes for the payment of authorized expenditures as required?

Article 33: Shall the Town authorize the Selectboard, after consultation with the Town Auditors, to employ certified public accountants to audit the Town records and prepare statements for the Town report?

Article 34: Shall, the Town continue to grant a property tax exemption, for a period of five years, to the Berlin Volunteer Fire Department for the Riverton Fire Station and the Berlin Four Corners Fire Station?

Article 35: Shall the Town use vote counting machines anytime ballots are cast?

Article 36: To discuss any other business which may legally come before the meeting.

Dated at Berlin, Vermont this 22nd day of January, 2004

Town of Berlin Selectboard

Laura Plude, *Chair*

Paul Irons

Michael Pitonyak

Donald Blanchette

Otto Kinzel

BERLIN TOWN OFFICERS**Term
Expires**

MODERATOR, Paul Gillies.....	2004
TOWN CLERK, Rosemary Morse.....	2005
TOWN TREASURER/DELINQUENT TAX COLLECTOR, Joadi Tracey.....	2004

SELECT BOARD**Meetings on the 1st & 3rd Mondays of the Month**

Paul Irons, Vice Chair.....	2004
Otto Kinzel.....	2004
Laura Plude, Chair	2004
A. Michael Pitonyak.....	2004
Donald Blanchette.....	2006

BERLIN ELEMENTARY SCHOOL DIRECTORS**Meeting on the 2nd & 4th Mondays of the Month**

Linda C. Beaupre, Chair.....	2006
Linda Couture	2005
Cyndi Johnson.....	2005
Peter Schober (Appointed).....	2004
John LaRosa	2004

UNION 32 HIGH SCHOOL DIRECTORS**Meetings on the 2nd & 4th Wednesdays of the Month**

Thomas R. Williams	2005
Mark Berry	2006

LISTERS

Michael Domingue, Chair.....	2005
Carol FitzPatrick.....	2006
Maurice Willard.....	2004

AUDITORS

Muriel Morse (Appointed) (Resigned).....	2004
Roberta Haskin	2004
Vacant	2005

CONSTABLE, William Jennings	2004
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GRAND JUROR, William Jennings.....	2004
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APPOINTED**Term
Expires****BOARD OF SEWER COMMISSIONERS**

Meetings on the 2nd & 4th Mondays of the Month

Rob Allen, Chair.....	2005
Henry LaGue, Jr.	2004
Norbert Rhinerson	2005
Dana Marineau	2004
James Hartson	2004
ASSISTANT TO BOARD OF SEWER COMMISSIONERS	Brian Binaghi

PLANNING COMMISSION

Ronald Lyon	2004
Henry LaGue, Jr.	2004
Kerry Kelley	2004
Marilyn Miller, Chair	2004
Susan Rich	2005
Carl Parton, Vice Chair	2004
Donald Blanchette (Resigned).....	2005
Carol Monness, Recording Secretary	

DEVELOPMENT REVIEW BOARD

Robert Wernecke, Chairman	2006
Randy Loso, Vice Chair	2006
Stevan Parks	2006
Glenn Schellinger	2006
John Hurley	2006
Robert Manely, Alternate	2004

ZONING ADMINISTRATOR.....	Christine Canavan
ROAD SUPERINTENDENT	Richard Tetreault
SERVICE OFFICER	Virginia Nuissl
FIRE WARDEN	Peter Noyes
HEALTH OFFICER	Mike Nagle
POLICE CHIEF	William Jennings

APPOINTED

Term
Expires

CENTRAL VERMON SOLID WASTE MANAGEMENT

Linda Couture, Town Representative2004
Mike Domingue, Alternate.....2004

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

Marilyn Miller, Town Representative.....2004
Susan Rich, Alternate2004

CENTRAL VERMONT REGIONAL PLANNING TAC

Robert Wernecke.....2004

TREE WARDENS

Beth Daut, Tree Warden2004
Dave Daut, Deputy Tree Warden2004

VERMONT EMERGENCY MANAGEMENT DIRECTOR (STATE)

Albie Lewis

CONSERVATION/RECREATION

Andrea Chandler, Chair
Ellen Sulek
Richard Turner
Nat Shambaugh
Dave Wilsox
Tom Willard
Margaret Lessard
Beth Daut
Jenn Ingersoll
Andrew Wellman
Jim Ryan
Kevin Lawrence

CEMETERY COMMISSION

Norb Rhinerson
Greg DuBois
Randy Herring
Richard Turner
Walter Wells
Henry LaGue, Jr.
Dana Marineau
Normand Desrochers – Care Taker

WATER SUPPLY COMMITTEE

Meetings on the 2nd and 4th Tuesdays
of the Month
Dan Bagalio
Lester Toby
Bob Simon
Albie Lewis
A. Michael Pitonyak
Ron Lyon
Otto Kinzel
Paul Irons
Rob Halpert

JUSTICES OF THE PEACE

Dorothy Hartman
1759 Paine Turnpike N.
Berlin, VT 05602

Shawn Bryan, Chair
573 Junction Road
Berlin, VT 05602

Eleanor Collier
1011 Scott Hill Rd -Berlin
Barre, VT 05641

Elizabeth Dodge
4913 VT RT 12
Berlin, VT 05602

John Fitzhugh
1655 West Hill Road
West Berlin, VT 05663

Katherine Langlois
376 Hill Street Ext.
Berlin, VT 05602

Laine Lucenti
1107 Chase Brook Road
Berlin, VT 05602

Robert Lucenti
1107 Chase Brook Road
Berlin, VT 05602

William Jennings
1076 Chandler Road
W. Berlin, VT 05663

Kathleen Pelletier
1815 Paine Turnpike N.
Berlin, VT 05602

AUDITORS' REPORT

As of June 30, 2003, the 18 month transition from a calendar year to a fiscal year was completed. This was a difficult Town Report to prepare as some of the information reflects the fiscal year end June 30, 2003 and some the calendar year end December 31, 2003. I suppose this will be the future trend in order to present as much relevant information as possible.

On the following pages of this report, for your review, is the proposed FY 2005 budget, a six month FY 2004 budget to actual report, and the professional CPA audit report for the 18 month period ending June 30, 2003. A management letter was issued to the Select Board with the audit, and if you are interested in its contents, please inquire to a Select Board member.

The FY 2004 budget included the hiring of a financial specialist. This has helped with the timely preparation of financial reports. However, I am concerned with the amount of taxpayer dollars spent on the town's accounting. In the audit report both the accounting software support and the CPA audit line items are over budget. With the conversion to a computerized accounting system the townspeople need to recognize that an elected official may or may not bring the necessary skills to the position. It is important to know who you are voting into this key office and inquire into their background. The other option is to change to an appointed accounting position which many municipalities have done. With a million plus budget, Berlin is no longer a small town.

As of this Town Meeting my term is complete and I am not running again. Muriel Morse, the other auditor, resigned. Without help, it has been hard keeping up with all that must be done. Therefore, I have placed more reliance on the professional audit, and recommend that the Select Board continue to hire a professional.

I have not heard of anyone running for the auditor positions. Most people are not available during the day when the records are available. Also the computer system has changed the methods of the town auditor. If anyone is interested in stepping up, I will be happy to help them.

I have enjoyed working with the town officials and learning more about town government and Berlin itself.

Respectfully submitted,
Roberta Haskin

On February 1, 1899, Berlin lost a portion of its territory by annexation to Montpelier. Although small in area, the loss to Berlin was about a third of its population and over half of its Grand List.

**TOWN OF BERLIN
GENERAL FUND BUDGET
PROPOSED BUDGET FOR 7/1/04 - 6/30/05 (FY 2005)**

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
REVENUE			
Property taxes	\$ 1,276,927	\$ 1,550,860	273,933
State of Vermont			
Highways - summer	52,000	52,000	0
Highways - winter	48,000	48,000	0
Highways - special projects	0	0	0
Railroad levy	1,000	1,000	0
Total State of Vermont	101,000	101,000	0
Fees, Licenses, Permits			
Animal Licenses	0	1,500	1,500
Mobile home parks	800	800	0
Bev & entertainment licenses	1,800	1,800	0
Copier fees	7,100	7,200	100
Zoning fees	10,000	10,000	0
Town Clerk fees	30,000	40,000	10,000
Highway fines	20,000	15,000	(5,000)
Highway permits	400	700	300
Peddlers' permits	300	300	0
Sewer applications	100	100	0
Marriage Licenses	0	0	0
Land Posting Apps	0	0	0
Police - Contract Wages	0	0	0
Police/other	1,800	2,000	400
Misc Revenue	0	0	0
Total fees, licenses, permits	72,100	79,400	7,300
Interest and Penalties			
Interest - checking/savings	15,000	10,000	(5,000)
Interest - delinquent taxes	30,000	20,000	(10,000)
Penalties - delinquent taxes	30,000	30,000	0
Total interest and penalties	75,000	60,000	(15,000)
Other Revenue			
Water pollution control	3,000	3,000	0
Current Use/Land Use Tax	0	1,416	1,416
Current Use/Land Use Tax	0	8,496	8,496
Payments in Lieu of Taxes	0	108,795	108,795
Appropriation of "Tax Sale Funds"	0	80,000	80,000
Anticipated Fund Balance Excess	0	50,000	50,000
Total other revenue	3,000	119,707	116,707
Total revenue	\$ 1,528,027	\$ 1,910,987	382,960
EXPENDITURES			
General Government - Administration			
Town Clerk	28,000	28,840	840
Town Treasurer	28,000	750	(27,250)
Delinquent Tax Collector	0	0	0
Assistant Clerk/Treasurer	0	0	0
Postage	0	1,650	1,650
Telephone	0	1,650	1,650
Supplies and other expenses	0	5,000	5,000
Training	0	750	750
Software/support/Web Page	0	2,500	2,500
Auditors - Town	1,245	1,200	(45)

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
Select Board	3,750	3,750	0
Administrative assistant	15,132	15,586	454
Town Administrator	41,000	42,230	1,230
Financial Specialist		28,840	28,840
Board of Civil Authority	0	0	0
Health Officer	1,100	1,133	33
Secretary	0	0	0
Expense/Supplies/Training	6,250	0	(6,250)
Postage	0	400	400
Telephone	0	965	965
Supplies and other expenses	0	800	800
Training	0	500	500
Software/support/Web Page	2,500	200	(2,300)
Total administration	128,977	136,744	9,767
Listers			
Wages	36,000	31,930	(4,070)
Training	500	500	0
Legal fees	1,000	500	(500)
Tax maps	600	600	0
Transfer to Re-Appraisal Fund	0	34,912	34,912
Mileage	450	400	(50)
Computer Expense	0	500	500
Postage	0	750	750
Supplies and other expenses	0	1,800	1,800
Telephone	0	480	480
Software/support	500	500	0
Total listers	39,050	72,872	33,822
Meetings and Elections			
Town meetings and elections	1,500	3,500	2,000
Town Reports	2,400	3,000	600
Legal notices/advertising	1,800	1,800	0
Total meetings and elections	5,700	8,300	2,600
Insurance			
Workmens' compensation	4,814	1,350	(3,464)
General liability	10,463	10,150	(313)
Health/Life insurance	14,450	15,800	1,350
Pension	6,050	6,050	0
Social Security	14,610	14,008	(602)
Unemployment	100	100	0
Total insurance	50,487	47,458	(3,029)
Zoning			
Wages	31,361	24,102	(7,259)
Supplies/mileage/training	500	0	(500)
Postage	500	500	0
Inspection Mileage	400	500	100
Telephone	600	600	0
Legal Fees	1,000	1,500	500
Computer Expense	100	0	(100)
Supplies and other expenses	0	200	200
Training	0	400	400
Software/support	0	450	450
Total zoning	34,461	28,252	(6,209)
Development Review Board			
Secretary	4,000	4,000	0
Mileage	1,000	0	(1,000)
Postage	500	500	0

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
Legal	2,000	2,000	0
Advertising	1,000	1,000	0
Supplies and other expenses	0	0	0
Training	0	1,000	1,000
Software/support	0	0	0
Total development review board	8,500	8,500	0
Planning			
Wages - Secretary	3,000	1,500	(1,500)
Supplies/mileage/training	500	0	(500)
Postage	100	100	0
GIS mapping	0	1,500	1,500
Computer Expense	500	0	(500)
Advertising and Web page	870	870	0
Consultant/Town planning	1,500	1,500	0
Supplies and other expenses	0	200	200
Training	0	300	300
Software/support	0	500	500
Total planning	6,270	6,270	0
Town Cemeteries	9,500	9,500	0
	0		
Recreation Board	3,800	4,200	400
	0		
Conservation Board	700	700	0
Taxes and Assessments			
Washington County assessment	31,877	33,281	1,584
Central VT Solid Waste District	6,088	6,088	0
VT League of Cities and Towns	2,189	2,334	185
Central VT Humane Society	2,500	2,500	0
Ambulance service	51,140	62,073	10,933
Animal Control Officer	500	500	0
CVRPC	2,434	2,434	0
Total taxes and assessments	98,506	109,188	12,682
Town Office			
Janitorial services	2,860	3,060	200
Heat and utilities	8,000	5,785	(2,215)
Equipment contracts	2,100	2,100	0
Advertising	0	0	0
Office supplies	7,000	1,000	(6,000)
Postage	3,000	0	(3,000)
Copier	5,000	0	(5,000)
Bookbinding	1,000	1,000	0
Iron Mountain Storage	324	324	0
Building maintenance	6,000	7,200	1,200
Total town office	35,284	20,469	(14,815)
General/ Unbudgeted Expenses			
Legal fees	14,000	14,000	0
CPA audit and accounting	8,000	8,500	500
Prof Financial Assist.	8,000	7,250	(750)
Fire Warden Training/Mile	300	300	0
Tax refunds/Abatements	11,000	11,000	0
Miscellaneous	500	500	0
Total general expenses	41,800	41,550	(250)
Highways - Summer Roads			
Wages	71,407	74,000	2,593

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
Chloride	12,500	14,080	1,580
Culverts/materials	4,000	4,000	0
Roadside mowing	3,500	4,000	500
Equipment use - Town	52,000	78,560	26,560
Total summer roads	143,407	174,640	31,233
Winter roads			
Wages	67,315	69,611	2,296
Sand	28,000	50,000	22,000
Salt	30,000	30,900	900
Equipment use - Town	47,000	73,410	26,410
Total winter roads	172,315	223,921	51,606
Highways - general			
Resurfacing - asphalt	55,500	65,000	9,500
Resurfacing - gravel	70,000	70,000	0
Road signs	625	625	0
Bridge maintenance	7,000	7,000	0
Guardrails	4,000	4,000	0
Total highways - general	137,125	146,625	9,500
Highways - other			
Street lights	12,000	12,000	0
Traffic Lights	500	500	0
Town garage	7,500	7,725	225
Supplies	1,500	2,000	500
Pension	6,543	6,543	0
Uniforms & Boots	4,056	4,556	500
Health insurance	43,832	35,100	(8,732)
Social Security	10,612	10,986	374
Unemployment	150	150	0
Workmens' compensation	6,636	12,190	5,554
General insurance	6,764	7,850	1,086
Training	500	1,000	500
Trash removal	950	1,000	50
Total highways - other	101,543	101,600	57
Total highways	554,390	646,786	92,396
Debt Service			
Interest - short term	5,000	5,000	0
BVFD Interest	6,200	6,250	50
BVFD Truck - debt service	33,750	33,750	0
Town Office Building	10,000	0	(10,000)
Interest - office	529	0	(529)
Total debt service	55,479	45,000	(10,479)
Police			
Wages	254,725	272,500	17,775
Wages/clerical	26,650	27,450	800
Vehicle gas/oil	7,500	8,000	500
Equipment maintenance	7,000	7,500	500
Supplies	5,500	6,500	1,000
Postage	0	325	325
Training	4,000	4,000	0
Vehicle & liability insurance	10,879	12,470	1,591
Workmens' compensation	14,939	15,202	263
Social Security	21,552	22,946	1,394
Unemployment	300	300	0
Pension	13,061	15,000	1,939
Telephone	4,500	4,500	0

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
Health insurance	60,790	51,000	(9,790)
Lodging/prisoners	2,500	2,500	0
VIBRS Dispatch	0	3,500	3,500
Vehicle replacement	22,000	22,000	0
Total police	455,896	475,693	19,797
Special Projects:			
Highway Capital Improvements	25,000	25,000	0
BERLIN BIKE PATH (As Approved) - 50%		18,063	18,063
Design/Engineering - Town Office Expansion	0	10,000	10,000
Total Special Projects	25,000	53,063	28,063
Special Appropriations			
Battered Womens' Services	975	975	0
Berlin Volunteer Fire Department	92,955	92,955	0
Central Vermont Adult Basic Education	1,200	1,200	0
Central Vermont Council on Aging	2,000	2,000	0
Central Vermont Crime Stoppers	1,000	500	(500)
Central Vermont Transportation Assoc.	1,750	0	(1,750)
Montpelier Veterans Council	100	0	(100)
Berlin Conservation Fund	3,000	3,000	0
Family Center	500	500	0
Central Vermont Home Health & Hospice	3,500	3,500	0
Green-Up Vermont	150	150	0
Montpelier Senior Center	500	500	0
Peoples' Health & Wellness Clinic	500	500	0
Project Independence	355	0	(355)
Retired Senior Volunteer Program	200	200	0
Sexual Assault Crisis Team	500	0	(500)
U-32 Project Graduation	200	200	0
Vt. Association for the Blind & Visually Impaired	500	500	0
Washington Cty Youth Service Bureau	500	500	0
Washington County Diversion Program	0	250	250
Onion River Arts Council	0	200	200
Berlin Community Connections Program	0	1,000	1,000
VT Center for Independent Living	0	355	355
Central Vt Community Action	0	500	500
Central VT Economic Development	0	500	500
Central VT Home Share	0	50	50
Green Mt Transit Agency	0	1,750	1,750
Kellogg Hubbard Library	0	4,087	4,087
Northern VT Resource Conservation	0	50	50
VT Institute for Natural Science	0	500	500
Total special appropriations	110,385	116,422	6,037
Total expenditures	\$ 1,660,185	\$ 1,910,967	250,782
Excess (Deficit) of Revenue over Expenditures	\$ (132,156)	\$ -	\$ 132,156

TOWN OF BERLIN				
GENERAL FUND BUDGET/ACTUAL				
FOR THE 6 MONTHS ENDED DECEMBER 31, 2003				
	Annual Budget	Budget for 6 Months Ended 12/31/03	Actual	Variance
REVENUE				
Property taxes	\$ 1,276,927	\$ 638,464	\$ 638,463	(1)
State of Vermont				
Highways - summer	52,000	43,333	52,466	9,133
Highways - winter	48,000	0	0	0
Highways - special projects	0	0	0	0
Railroad levy	1,000	500	0	(500)
Total State of Vermont	101,000	50,500	52,466	1,966
Fees, Licenses, Permits				
Animal Licenses	0	0	174	174
Mobile home parks	800	400	0	(400)
Bev & entertainment licenses	1,800	900	0	(900)
Copier fees	7,100	3,550	3,823	273
Zoning fees	10,000	5,000	3,933	(1,067)
Town Clerk fees	30,000	15,000	24,540	9,540
Highway fines	20,000	10,000	4,117	(5,883)
Highway permits	400	200	85	(115)
Peddlers' permits	300	150	315	165
Sewer applications	100	50	30	(20)
Marriage Licenses	0	0	60	60
Land Posting Apps	0	0	5	5
Police - Contract Wages	0	0	1,522	1,522
Police/other	1,600	800	3,154	2,354
Misc Revenue	0	0	163	163
Total fees, licenses, permits	72,100	36,050	41,921	5,871
Interest and Penalties				
Interest - checking/savings	15,000	7,500	5,322	(2,178)
Interest - delinquent taxes	30,000	15,000	6,368	(8,632)
Penalties - delinquent taxes	30,000	15,000	12,847	(2,153)
Total interest and penalties	75,000	37,500	24,537	(12,963)
Other Revenue				
Water pollution control	3,000	1,500	0	(1,500)
Current Use/Land Use Tax	0	0	17,971	17,971
PILOTS	0	0	90,407	90,407
Total other revenue	3,000	1,500	108,378	106,878
Total revenue	\$ 1,528,027	\$ 764,014	\$ 865,765	\$ 101,752
EXPENDITURES				
General Government - Administration				
Town Clerk	28,000	14,000	14,538	(538)
Town Treasurer	28,000	14,000	14,538	(538)
Delinquent Tax Collector	0	0	0	0
Assistant Clerk/Treasurer	0	0	0	0
Auditors - Town	1,245	623	145	478
Select Board	3,750	1,875	1,875	0
Administrative assistant	15,132	7,566	7,493	73
Town Administrator	41,000	20,500	21,269	(769)
Board of Civil Authority	0	0	0	0
Health Officer	1,100	550	550	0
Secretary	0	0	0	0

TOWN OF BERLIN				
GENERAL FUND BUDGET/ACTUAL				
FOR THE 6 MONTHS ENDED DECEMBER 31, 2003				
	Annual Budget	Budget for 6 Months Ended 12/31/03	Actual	Variance
Expenses/supplies/training	6,250	3,125	2,774	351
Accounting software/support	2,500	1,250	928	323
Total administration	126,977	63,489	64,110	(621)
Listers				
Wages	36,000	18,000	14,910	3,090
Training	500	250	105	145
Legal fees	1,000	500	0	500
Tax maps	600	300	0	300
Mileage	450	225	0	225
Computer Expense	0	0	0	0
Supplies/software/support	500	250	1,021	(771)
Total listers	39,050	19,525	16,036	3,489
Meetings and Elections				
Town meetings and elections	1,500	750	168	582
Town Reports	2,400	1,200	0	1,200
Legal notices/advertising	1,800	900	0	900
Total meetings and elections	5,700	2,850	168	2,682
Insurance				
Workmens' compensation	4,814	2,407	356	2,051
General liability	10,463	5,232	3,783	1,449
Health insurance	14,450	7,225	9,274	(2,049)
Pension	6,050	3,025	1,280	1,745
Social Security	14,610	7,305	6,792	513
Unemployment	100	50	54	(4)
Total insurance	50,487	25,244	21,539	3,705
Zoning				
Wages	31,361	15,681	7,432	8,249
Supplies/mileage/training	500	250	109	141
Postage	500	250	82	168
Inspection Mileage	400	200	0	200
Telephone	600	300	35	265
Legal Fees	1,000	500	1,010	(510)
Computer Expense	100	50	25	25
Total zoning	34,461	17,231	8,693	8,538
Development Review Board				
Secretary	4,000	2,000	1,569	431
Mileage	1,000	500	262	238
Postage	500	250	0	250
Legal	2,000	1,000	170	830
Advertising	1,000	500	338	162
Total development review board	8,500	4,250	2,339	1,911
Planning				
Wages - Secretary	3,000	1,500	176	1,324
Supplies/mileage/training	500	250	0	250
Postage	100	50	0	50
GIS mapping	0	0	21	(21)
Computer Expense	500	250	0	250
Advertising and Web page	670	335	298	37
Consultant/Town planning	1,500	750	0	750
Total planning	6,270	3,135	495	2,640

TOWN OF BERLIN				
GENERAL FUND BUDGET/ACTUAL				
FOR THE 6 MONTHS ENDED DECEMBER 31, 2003				
	Annual Budget	Budget for 6 Months Ended 12/31/03	Actual	Variance
Town Cemeteries	9,500	4,750	2,538	2,212
Recreation Board	3,800	1,900	2,295	(395)
Conservation Board	700	350	199	151
Taxes and Assessments				
Washington County assessment	31,677	15,839	18,478	(2,640)
Central VT Solid Waste District	6,086	3,043	6,086	(3,043)
VT League of Cities and Towns	2,169	1,085	0	1,085
Central VT Humane Society	2,500	1,250	0	1,250
Ambulance service	51,140	25,570	50,700	(25,130)
Animal Control Officer	500	250	0	250
CVRPC	2,434	1,217	2,434	(1,217)
Total taxes and assessments	96,506	48,253	77,698	(29,445)
Town Office				
Janitorial services	2,860	1,430	1,210	220
Heat and utilities	8,000	4,000	3,170	830
Equipment contracts	2,100	1,050	446	604
Advertising	0	0	2,913	(2,913)
Office supplies	7,000	3,500	3,331	169
Postage	3,000	1,500	1,707	(207)
Copier	5,000	2,500	4,108	(1,608)
Bookbinding	1,000	500	0	500
Iron Mountain Storage	324	162	0	162
Building maintenance	6,000	3,000	1,883	1,117
Total town office	35,284	17,642	18,768	(1,126)
General/ Unbudgeted Expenses				
Legal fees	14,000	7,000	8,048	(1,048)
CPA audit and accounting	8,000	4,000	2,500	1,500
Prof Financial Assist.	8,000	4,000	1,500	2,500
Fire Warden Training/Mile	300	150		150
Tax refunds/Abatements	11,000	5,500	18,155	(12,655)
Miscellaneous	500	250	500	(250)
Total general expenses	41,800	20,900	30,703	(9,803)
Highways - Summer Roads				
Wages	71,407	35,704	50,474	(14,771)
Chloride	12,500	6,250	6,284	(34)
Culverts/materials	4,000	2,000	2,723	(723)
Roadside mowing	3,500	1,750	0	1,750
Equipment use - Town	52,000	26,000	26,000	0
Total summer roads	143,407	71,704	85,481	(13,778)
Winter roads				
Wages	67,315	33,658	25,722	7,936
Sand	28,000	14,000	21,140	(7,140)
Salt	30,000	15,000	7,236	7,764
Equipment use - Town	47,000	23,500	23,500	0
Total winter roads	172,315	86,158	77,598	8,560
Highways - general				
Resurfacing - asphalt	55,500	27,750	34,003	(6,253)

TOWN OF BERLIN				
GENERAL FUND BUDGET/ACTUAL				
FOR THE 6 MONTHS ENDED DECEMBER 31, 2003				
	Annual Budget	Budget for 6 Months Ended 12/31/03	Actual	Variance
Resurfacing - gravel	70,000	35,000	33,854	1,146
Road signs	625	313	12	301
Bridge maintenance	7,000	3,500	431	3,069
Guardrails	4,000	2,000	4,000	(2,000)
Total highways - general	137,125	68,563	72,300	(3,738)
Highways - other				
Street lights	12,000	6,000	4,765	1,235
Traffic Lights	500	250	418	(168)
Town garage	7,500	3,750	4,644	(894)
Supplies	1,500	750	460	290
Pension	6,543	3,272	2,187	1,085
Uniforms	4,056	2,028	1,549	479
Health insurance	43,832	21,916	15,062	6,854
Social Security	10,612	5,306	5,829	(523)
Unemployment	150	75	18	57
Workmens' compensation	6,636	3,318	3,783	(465)
General insurance	6,764	3,382	3,264	118
Training	500	250	537	(287)
Trash removal	950	475	82	393
Capital improvements	0	0	0	0
Total highways - other	101,543	50,772	42,598	8,174
Total highways	554,390	277,195	277,977	(782)
Debt Service				
Interest - short term	5,000	2,500	0	2,500
BVFD Interest	6,200	3,100	549	2,551
BVFD Truck - debt service	33,750	16,875	33,750	(16,875)
Town Office Building	10,000	5,000	20,000	(15,000)
Interest - office	529	265	529	(265)
Total debt service	55,479	27,740	54,828	(27,089)
Police				
Wages	254,725	127,363	119,382	7,981
Wages/benefits - Town's share COPS	0	0	0	0
Wages/clerical	26,650	13,325	13,750	(425)
Vehicle gas/oil	7,500	3,750	2,381	1,369
Equipment maintenance	7,000	3,500	3,401	99
Supplies	5,500	2,750	2,510	240
Postage	0	0	131	(131)
VIBRS - Data Base	0	0	1,778	(1,778)
Training	4,000	2,000	655	1,345
Vehicle & liability insurance	10,879	5,440	5,886	(447)
Workmens' compensation	14,939	7,470	5,004	2,466
Social Security	21,552	10,776	10,627	149
Unemployment	300	150	49	101
Pension	13,061	6,531	5,379	1,152
Telephone	4,500	2,250	1,578	672
Health insurance	60,790	30,395	19,986	10,409
Lodging/prisoners	2,500	1,250	75	1,175
Other/Misc. Expense	0	0	0	0
Vehicle replacement	22,000	11,000	20,376	(9,376)
Total police	455,896	227,948	212,948	15,000
Special Projects:				

TOWN OF BERLIN				
GENERAL FUND BUDGET/ACTUAL				
FOR THE 6 MONTHS ENDED DECEMBER 31, 2003				
	Annual Budget	Budget for 6 Months Ended 12/31/03	Actual	Variance
Cap Imp - Bridge	0	0	9	(9)
Highway Capital Improvements	25,000	12,500	0	12,500
	0	0	0	0
Total Special Projects	25,000	12,500	9	12,491
Special Appropriations				
Battered Womens' Services	975	488	975	(488)
Berlin Volunteer Fire Department	92,955	46,478	38,839	7,639
Central Vermont Adult Basic Education	1,200	600	1,200	(600)
Central Vermont Transportation Assoc.	1,750	875	0	875
Central Vermont Council on Aging	2,000	1,000	2,000	(1,000)
Central Vermont Crime Stoppers	1,000	500	1,000	(500)
Montpelier Veterans Council	100	50	100	(50)
Berlin Conservation Fund	3,000	1,500	3,000	(1,500)
Family Center	500	250	500	(250)
Central Vermont Home Health & Hospice	3,500	1,750	3,500	(1,750)
Green-Up Vermont	150	75	150	(75)
Montpelier Senior Center	500	250	500	(250)
Peoples' Health & Wellness Clinic	500	250	500	(250)
Project Independence	355	178	355	(178)
Retired Senior Volunteer Program	200	100	200	(100)
Sexual Assault Crisis Team	500	250	500	(250)
U-32 Project Graduation	200	100	0	100
Vermont Association for the Blind	500	250	500	(250)
Washington Cty Youth Service Bureau	500	250	500	(250)
Total special appropriations	110,385	55,193	54,319	874
Total expenditures	\$ 1,660,185	\$ 830,093	\$ 845,662	\$ (15,569)
EXCESS REVENUE (EXPENDITURES)				0
BEFORE OTHER SOURCES (USES)	(132,158)	(66,079)	20,104	86,183
OTHER SOURCES (USES)		0		0
Long-term borrowing	0	0	239,920	(239,920)
Fire truck purchase	0	0	(239,920)	239,920
Total Other Sources (Uses)	0	0	0	0
EXCESS REVENUE (EXPENDITURES)		0		
AFTER OTHER SOURCES (USES)	\$ (132,158)	\$ (66,079)	\$ 20,104	\$ 86,183

TOWN OF BERLIN, VERMONT
AUDIT REPORT AND FINANCIAL STATEMENTS

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JUNE 30, 2003

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Batchelder Associates, PC

INDEPENDENT AUDITORS' REPORT

Select Board
Town of Berlin
Berlin, Vermont

We have audited the accompanying general purpose financial statements of the Town of Berlin, Vermont, as of and for the eighteen months ended June 30, 2003, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

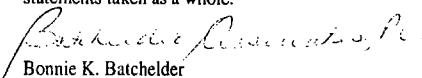
We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town treats the Water Pollution Control Fund and Equipment Fund as governmental funds. U.S. generally accepted accounting principles require funds financed primarily with user charges to be treated as enterprise funds. This principle requires accounting treatment similar to commercial enterprises such as the capitalization and depreciation of fixed assets and the presentation of a statement of cash flows. Accordingly, the financial statements of the Water Pollution Control Fund and Equipment Fund do not present financial position, results of operations or changes in cash flows in accordance with U.S. generally accepted accounting principles. The effect of this departure is unknown.

A Statement of General Fixed Assets is not included in the general purpose financial statement which is a departure from U.S. generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is unknown.

In our opinion, except for the effects of the departure and omission described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Berlin, Vermont as of June 30, 2003, and the results of its operations and cash flows of its nonexpendable trust funds for the eighteen months then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules listed in the Table of Contents are presented for purposes of additional analysis and are not required parts of the general purpose financial statements of the Town of Berlin. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects to the general purpose financial statements taken as a whole.


Bonnie K. Batchelder
October 1, 2003

Bonnie K. Batchelder • Certified Public Accountant

1 Conti Circle #1 • Barre, Vermont 05641 • (802) 476-9490

Town of Berlin, Vermont
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2003

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND ACCOUNT TYPES GROUP		Totals
	General Fund	Special Revenue Funds	Capital Project Funds	Cemetery Trust Funds	General Long-Term (Memorandum Debt only)	
ASSETS						
Cash and Investments	\$196,350	\$202,392	\$222,172	\$11,177		\$632,091
Delinquent taxes receivable-net allowance of \$15,000	260,704	18,177				278,881
Accounts receivable						
Due from federal government						
Due from State of Vermont	24,102					24,102
Tax sale investment	400,000					400,000
Unbilled charges receivable		258,683				258,683
Due from other funds	(96,254)	17,843	78,411			
Materials inventory	22,152					22,152
Amount to be provided for the retirement of long-term debt					253,314	253,314
Total assets	\$807,054	\$497,095	\$300,583	\$11,177	\$253,314	\$1,869,223
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$61,421	\$25,029				\$86,450
Prepaid 2003 property taxes	3,853					3,853
Deferred delinquent property taxes	150,000					150,000
Deferred tax sale investment						
Deferred revenue	12,397	1,000				13,397
Due to other funds						
Compensated absences					12,500	12,500
Notes payable	218,583				240,814	459,397
Total liabilities	446,254	26,029			253,314	725,597
Fund Balances						
Reserved	32,505	398,709	300,583	11,177		742,974
Unreserved						
Designated	400,000	72,357				472,357
Undesignated	(71,705)					(71,705)
Total fund balances	360,800	471,066	300,583	11,177		1,143,626
Total liabilities and fund balances	\$807,054	\$497,095	\$300,583	\$11,177	\$253,314	\$1,869,223

(See notes to financial statements)

Town of Berlin, Vermont
 Combined Statement of Revenue, Expenditures
 and Changes in Fund Balances (Deficit)
 All Government Fund Types
 For the Eighteen Months Ended June 30, 2003

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Capital Project Funds	Totals (Memorandum only)
REVENUE				
Property taxes	\$1,864,795	\$0	\$0	\$1,864,795
Fees, licenses, permits	147,074	0	0	147,074
Interest and penalties	103,999	6,129	7,145	117,273
Intergovernmental	166,108	178,950	0	345,058
User charges/fees	0	796,461	32,192	828,653
Donations and other	407,867	20,550	0	428,417
Total revenue	2,689,843	1,002,090	39,337	3,731,270
EXPENDITURES				
Highways/bridges	761,445	96,521	5,000	862,966
General government	709,472	5,489	0	714,961
Public safety	540,404	80,526	0	620,930
Debt service	38,877	0	0	38,877
Special appropriations and projects	207,218	0	0	207,218
Water pollution operations	0	657,876	0	657,876
Total expenditures	2,257,416	840,412	5,000	3,102,828
EXCESS REVENUE (EXPENDITURES) BEFORE OTHER SOURCES (USES)	432,427	161,678	34,337	628,442
OTHER SOURCES (USES)				
Long-term borrowing	0	0	0	0
Fire truck purchase	0	0	0	0
Total Other Sources (Uses)	0	0	0	0
EXCESS REVENUE (EXPENDITURES) AFTER OTHER SOURCES (USES)	432,427	161,678	34,337	628,442
FUND BALANCES (DEFICIT)- JANUARY 1, 2002	(71,627)	309,388	266,246	504,007
FUND BALANCES (DEFICIT)- JUNE 30, 2003	\$ 360,800	\$ 471,066	\$ 300,583	\$ 1,132,449

(See notes to financial statement)

TOWN OF BERLIN, VERMONT

COMBINED STATEMENT OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE

NONEXPENDABLE TRUST FUND

FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Cemetery Funds
REVENUE	
Interest	\$146
EXPENSES	<u>24</u>
EXCESS REVENUE	122
FUND BALANCE-JANUARY 1, 2002	<u>11,055</u>
FUND BALANCE-JUNE 30, 2003	<u><u>\$11,177</u></u>

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:			
Property taxes	\$1,765,645	\$1,864,795	\$99,150
State of Vermont			
Highways-summer	78,000	78,787	787
Highways-winter	72,000	74,123	2,123
Highways-special projects			
Railroad levy	1,500	3,138	1,638
Reappraisal grants		10,059	10,059
Berlin Interstate Interchange study			
Total State of Vermont	151,500	166,107	14,607
Fees, Licenses, Permits			
Copier fees	10,650	11,751	1,101
Town Clerk fees	45,000	65,370	20,370
Bev & entertainment licenses	2,700	3,700	1,000
Zoning fees	10,500	13,481	2,981
Highway fines	30,000	23,317	(6,683)
Highway permits	600	1,115	515
Mobile home parks	1,200	1,465	265
Peddlers' permits	473	170	(303)
Sewer applications	150	120	(30)
Police/other	2,400	26,586	24,186
Total fees, licenses, permits	103,673	147,075	43,402
Interest and Penalties			
Interest-checking/savings	52,500	16,100	(36,400)
Interest-delinquent taxes	45,000	46,401	1,401
Penalties-delinquent taxes	45,000	41,497	(3,503)
Total interest and penalties	142,500	103,998	(38,502)
Other Revenue			
Water pollution control	4,500	7,868	3,368
Proceeds - Harry's Building		400,000	400,000
Total other revenue	4,500	407,868	403,368
Total revenue	<u>\$2,167,818</u>	<u>\$2,689,843</u>	<u>\$522,025</u>

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND DEFICIT-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Highways - Summer roads			
Wages	\$103,361	\$107,728	(\$4,367)
Chloride	18,750	18,660	90
Culverts/materials	6,000	5,303	697
Roadside mowing	3,500	7,000	(3,500)
Equipment use - Town	78,000	78,000	0
Total summer roads	<u>209,611</u>	<u>216,691</u>	<u>(7,080)</u>
Highways - Winter roads			0
Wages	93,473	93,523	(50)
Sand	39,000	30,375	8,625
Salt	42,000	46,325	(4,325)
Equipment use - Town	70,500	70,500	0
Total winter roads	<u>244,973</u>	<u>240,723</u>	<u>4,250</u>
Highway - general			
Resurfacing - asphalt	55,500	40,802	14,698
Resurfacing - gravel	66,000	95,314	(29,314)
Road signs	1,875	697	1,178
Bridge maintenance	10,500	14,545	(4,045)
Guardrails	6,000	6,000	0
Total highways -general	<u>139,875</u>	<u>157,358</u>	<u>(17,483)</u>
Highways - other			
Street lights	18,000	15,092	2,908
Traffic lights	750	273	477
Town garage	11,250	15,591	(4,341)
Supplies	2,250	4,063	(1,813)
Pension	9,842	9,206	636
Uniforms	7,800	5,474	2,326
Health insurance	66,500	40,871	25,629
Social security	15,058	15,354	(296)
Unemployment	12	229	(217)
Workmen's compensation	3,750	9,037	(5,287)
General insurance	8,250	9,695	(1,445)
Training	750	465	285
Trash removal	1,425	1,323	102
Capital improvements	20,000	20,000	0
Total highways - other	<u>165,637</u>	<u>146,673</u>	<u>18,964</u>
Total highways	<u>\$760,096</u>	<u>\$761,445</u>	<u>(\$1,349)</u>

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND DEFICIT-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
General Government			
Administration			
Town Clerk	\$40,977	\$40,977	\$0
Town Treasurer	40,977	40,955	22
Delinquent Tax Collector	11,060	11,045	15
Assistant Clerk/Treasurer	23,175	22,322	853
Auditors-Town	1,350	2,630	(1,280)
Select Board	5,625	3,750	1,875
Administration assistant	23,175	24,698	(1,523)
Town Administrator	40,000	31,070	8,930
Secretary	3,090	492	2,598
Expenses/supplies/training	4,750	4,303	447
Accounting software/support	7,500	12,323	(4,823)
Health Officer	1,591	1,591	0
Total administration	203,270	196,156	7,114
Listers			
Wages	38,625	45,825	(7,200)
Training		389	(389)
Legal fees	1,500	2,578	(1,078)
Tax maps	938	565	373
Mileage	585	854	(269)
Computer expense		3,409	(3,409)
Supplies/software/support	1,500	4,437	(2,937)
Total listers	43,148	58,057	(14,909)
Meetings and Elections			
Town meetings and elections	4,500	4,681	(181)
Town Reports	4,600	4,487	113
Legal notices/advertising	2,700	1,727	973
Total meetings and elections	11,800	10,895	905
Insurance			
Workmen's compensation	5,250	2,199	3,051
General liability	12,000	10,305	1,695
Health insurance	32,250	26,116	6,134
Pension	13,853	6,120	7,733
Social security	21,195	22,288	(1,093)
Unemployment	150	280	(130)
Total insurance	\$84,698	\$67,308	\$17,390

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND DEFICIT-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Zoning			
Admin. Wages	\$45,894	\$46,774	(\$880)
Supplies/mileage/training	750	1,561	(811)
Computer equipment	400	90	310
Total zoning	47,044	48,425	(1,381)
Development Review Board			
Secretary	6,600	5,403	1,197
Legal	3,000	2,235	765
Advertising	2,550	621	1,929
Total development review board	12,150	8,259	3,891
Planning			
Advertising and Web page	1,125	753	372
GIS mapping	2,000	410	1,590
Consultant/Town planning	6,000		6,000
Secretary	4,500	3,711	789
Supplies/mileage/training	750	571	179
Planning legal fees	0		0
Total planning	14,375	5,445	8,930
Town Cemeteries	14,250	10,384	3,866
Recreation Board	5,250	5,380	(130)
Conservation Board	300	300	0
Taxes and Assessments			
Washington County assessment	51,857	45,399	6,458
Animal Control Officer	1,500		1,500
Central VT Solid Waste District	8,294	6,014	2,280
VT League of Cities and Towns	2,469	4,031	(1,562)
Central VT Humane Society	4,050	2,500	1,550
Ambulance service	48,620	51,140	(2,520)
CVRPC	3,651	2,434	1,217
Total taxes and assessments	\$120,441	\$111,518	\$8,923

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND DEFICIT-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Town Office			
Janitorial services	\$2,700	\$2,955	(\$255)
Heat and utilities	11,250	13,081	(1,831)
Equipment contracts	3,150	2,507	643
Advertising		2,237	(2,237)
Office supplies	10,500	8,767	1,733
Postage	6,000	5,759	241
Bookbinding	1,500	294	1,206
Iron Mountain Storage	242	648	(406)
Building maintenance	6,750	10,904	(4,154)
Total town office	42,092	47,152	(5,060)
General expenses			
Legal fees	30,000	24,157	5,843
CPA audit and accounting	8,000	22,450	(14,450)
Payroll services	525	350	175
Tax refunds-IPP and WCMHS		69,840	(69,840)
Miscellaneous		23,396	(23,396)
Total general expenses	38,525	140,193	(101,668)
Total general government	637,343	709,472	(72,129)
Police			
Wages	313,500	261,299	52,201
Wages - COPS grant	11,500	15,907	(4,407)
Wages - part time	30,000	25,836	4,164
Wages - clerical	39,000	39,185	(185)
Vehicle gas - oil	11,250	10,070	1,180
Equipment maintenance	10,500	11,053	(553)
Supplies	9,750	9,120	630
Training	6,000	3,130	2,870
Vehicle & liability insurance	9,000	15,547	(6,547)
Workmen's' compensation	4,500	11,682	(7,182)
Social security	30,078	30,064	14
Unemployment	450	511	(61)
Pension	19,700	13,429	6,271
Telephone	6,000	5,360	640
Health insurance	67,800	66,643	1,157
Lodging - prisoners	3,750	975	2,775
Vehicle replacement	20,000	20,593	(593)
Total police	\$592,778	\$540,404	\$52,374

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND DEFICIT-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Debt Service			
Interest-short term	\$7,500	\$17,481	(\$9,981)
Town Office Building	30,000	20,000	10,000
Interest-office	4,500	1,396	3,104
Total debt service	42,000	38,877	3,123
Special projects			
Capital improvements - bridge	32,250	32,250	0
Municipal Boundary signs	2,500	1,890	610
CVSWMD - Dump Clean ups	3,000		3,000
Water Planning		18,583	(18,583)
Total special projects	37,750	52,723	(14,973)
Special Appropriations			
Battered Women's' Services	975	975	0
Berlin Volunteer Fire Department	139,540	139,520	20
Central Vermont Adult Basic Education	1,200	1,200	0
Central Vermont Transportation Assoc.	1,750	1,750	0
Central Vermont Community Action	500	500	0
Central Vermont Council on Aging	2,000	2,000	0
Family Center	500	500	0
Central Vermont Home Health & Hospice	3,500	3,500	0
Green-Up Vermont	150	150	0
Montpelier Senior Center	500	500	0
Washington County Diversion	200	200	0
Peoples' Health & Wellness Clinic	500	500	0
Project Independence	1,000	1,000	0
Retired Senior Volunteer Program	200	200	0
Sexual Assault Crisis Team	500	500	0
U-32 Project Graduation	200	400	(200)
Vermont Association for the Blind	500	500	0
Winooski NRCD	100	100	0
Washington Cty Youth Service Bureau	500	500	0
Total special appropriations	154,315	154,495	(180)
Total expenditures	\$2,224,282	\$2,257,416	(\$33,134)
Excess revenue (expenditures)	(\$58,464)	\$432,427	\$488,891
Fund deficit - January 1, 2002		(\$71,627)	0
Fund balance - June 30, 2003		\$360,800	0

(See notes to financial statement)

TOWN OF BERLIN, VERMONT
COMBINED STATEMENT OF CASH FLOW
NONEXPENDABLE TRUST FUNDS
FOR THE EIGHTEEN MONTHS ENDED JUNE 30, 2003

	<u>Cemetery Fund</u>
Cash flows from investing activities	
Interest (net)	<u>\$ 122</u>
Increase in cash	122
Cash balance - January 1, 2002	<u>11,055</u>
Cash balance - June 30, 2003	<u><u>\$ 11,177</u></u>

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

The Town of Berlin operates under a four member Select Board form of government and provides the following services: highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, police protection, and general administrative services.

The accounting policies of the Town of Berlin conform to U.S. generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The criteria of oversight responsibility, special financial relationships and the scope of public service are used in determining the agencies of entities which comprise the Town for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities that should be combined with the financial statements of the Town.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures, or expenses, as appropriate. Town resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, into two (2) broad fund categories and four (4) generic fund types as follows:

Governmental Funds

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

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These funds include the Highway Equipment Fund, Water Pollution Fund, and other miscellaneous funds.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds

Trust Funds – Trust Funds are used to account for assets held by the Town in a trustee capacity. These include Expendable Trust, and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. Presently, there are no Expendable Trust Funds.

Account Groups

The accounting and reporting treatment applied to fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Governmental Fund operating statements present increases (revenue and other financing sources) and decreases (expenditure and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Fixed assets used in Governmental Fund Type operations (general fixed assets) should be accounted for in the General Fixed Assets Group. The Town of Berlin does not maintain the historical cost information needed for establishment of a Statement of General Fixed Assets.

Long-term liabilities expected to be paid from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The General Long-Term Debt Account Group is not a “fund”. It is concerned only with the measurement of financial position. It is not involved with measurement or results of operation.

Because of their spending measurement focus, expenditure recognition for Governmental Fund Types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund Type expenditures or fund liabilities. They are, instead, reported as liabilities in the General Long-Term Account Group.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Fund Types are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.

Operating Budget

An operating expenditure budget for the General Fund is presented, discussed, and voted on at the March Town Meeting and the Select Board sets the tax rate based on the education and municipal Grand Lists and the approved General Fund budget. The accounting method used for budget presentation is the same method used for the historical financials.

Cash and Cash Equivalents

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

Property Tax Recognition

Property taxes are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes paid in advance of assessment date are considered prepaid taxes.

Total Columns on the Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation, as inter-fund eliminations have not been made in the aggregation of this data.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Vacation Compensated Absences

The amount of vacation compensated absences and accrued payroll is recorded in the General Long-Term Debt Account Group as it represents a future liability to the Town.

Use of Estimates

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

CASH, INVESTMENTS, AND CATEGORIES OF RISK

CASH

The Town authorizes the Treasurer to invest excess cash in bank accounts (for example: certificates of deposit); U.S. Treasury notes, bonds, and bills; commercial paper; corporate bonds; and repurchase agreements.

There are three categories of credit risk that apply to a government's bank balances:

- 1. Insured by the FDIC or collateralized with securities held by the Town or by the Town's agent in the Town's name.
- 2. Collateralized with securities held by the pledging financial institution's trust department or its agent in the Town's name.
- 3. Uncollateralized (this includes bank balances collateralized with securities held by the bank's trust department, but not in the Town's name).

The Town's cash balances are categorized below to give an indication of the level of risk assumed by the Town at June 30, 2003.

	<u>Balances</u>
Insured (FDIC) or collateralized	\$ 293,594
Uncollateralized	<u>163,604</u>
Total cash balances	\$ 457,198
	=====

Uncollateralized bank deposits were higher during certain times of the year. During September, 2003, collateralization instruments covering uncollateralized accounts totaling \$119,527 were opened. The remaining uncollateralized accounts represent twelve additional accounts containing less than \$10,000 in each account.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

CASH, INVESTMENTS, AND CATEGORIES OF RISK (Continued)

INVESTMENTS

The Town's investments are categorized to provide an indication of the level of risk assumed by the town. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name.

Category 1:

Certificates of Deposit – Carrying amount and Market Value	\$ <u>574,893</u>
Book balances of cash	\$ <u>457,198</u>
Total cash and investments	\$1,032,091
	=====

DEFERRED REVENUE

Unbilled revenue at June 30, 2003 consists of the following:

Special Revenue Funds:	
Montpelier Filtration Fund:	
Funds collected in advance	\$ 1,000.00
	=====

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

GENERAL LONG-TERM DEBT

General long-term debt at June 30, 2003 consisted of the following:

Note payable to City of Montpelier at variable interest, approximately 7%. Quarterly principal payments of \$1,330 plus interest are due through 2009. These net proceeds were to fund Berlin's share of the joint capital construction costs of the Montpelier sewage treatment plant. \$ 31,939

Note payable to Chittenden Bank, interest at 2.65%, due on September 13, 2003. This note is expected to be refinanced and repaid in equal annual installments over the following two years. Proceeds were used for construction of an addition to the Town Office Building during 1993-1994. \$ 20,000

Line of credit to Charter One at 2.25%, due on September 18, 2003. Interest shall be payable on the first day of each month, commencing November 1, 2002. \$ 123,875

Due to Institute of Professional Practice, Inc (IPP) for taxes paid under protest. Payments shall be made \$10,000 per year beginning July 1st of each year beginning in 2002. \$ 40,000

Note Payable, Charter One, interest at 2.65% per year, due June 2, 2004. Proceeds were used to purchase a John Deere Backhoe during May, 2002 \$ 25,000
\$ 240,814
=====

Long-term debt, assuming all short-term debt is refinanced, will mature in the next five years and thereafter, approximately as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$156,535	\$4,984	\$161,519
2004	40,320	2,936	43,256
2005	15,320	1,910	17,230
2006	15,320	1,510	16,830
2007 and after	<u>13,319</u>	<u>1,385</u>	<u>14,704</u>
	<u>\$240,814</u>	<u>\$12,725</u>	<u>\$253,539</u>
	=====	=====	=====

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

GENERAL LONG-TERM DEBT (Continued)

Changes in general long-term debt were as follows:

	January 1, 2002	New Issues	Principal Repayment	June 30, 2003
City of Montpelier	\$39,919	\$	\$ 7980	\$ 31,939
Chittenden Bank	40,000		20,000	20,000
Line of Credit		123,875		123,875
IPP		50,000	10,000	40,000
Backhoe		50,000	25,000	25,000
Totals	\$79,919	\$223,875	\$62,980	\$240,814
	=====	=====	=====	=====

INTER-FUND RECEIVABLE AND PAYABLE BALANCES

The following is a summary of inter-fund receivable and payable balances as of June 30, 2003:

	Interfund Receivables	Interfund Payables
General Fund	\$ 1,715	\$ 97,971
Special Revenue Funds:		
Police		990
Water Pollution		
Equipment	70,553	
Recreation Parks	802	
Newsletter		725
WPC Allocation		51,796
Capital Projects Funds:		
Office addition	199	
Sewer allocation	51,899	
Bridge	10,029	
Road	16,285	
Totals	\$151,482	\$151,482
	=====	=====

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

RESERVED FUND BALANCES

Reserved fund balances at June 30, 2003 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary</u>
Salt and sand	\$ 10,000	\$	\$	\$
Reappraisal	22,505			
Water Pollution		86,770		
Special police		11,276		
COPS grant		1,319		
Recreation & parks		7,815		
Conservation		4,652		
Microfilming and Newsletter		1,504		
Montpelier plant		266		
Bike Path		26,424		
Sewer allocations			227,463	
Bridge improvements			19,163	
Office additions			199	
Road improvements			53,758	
Cemetery trusts				11,177
Totals	<u>\$ 32,505</u>	<u>\$ 140,026</u>	<u>\$ 300,583</u>	<u>11,177</u>

PROPERTY TAXES

The Town is responsible for assessing and collecting property taxes for both the Town and the Berlin Town School District. Property taxes are assessed based on annual property valuation as of April 1. Property taxes were due in 2002 and 2003 as follows:

25% on August 15, 2002	25% on November 15, 2002
25% on February 15, 2003	25% on May 15, 2003

The School tax rate as a result of the implementation of Act 60 was \$1.97. The Town tax rate was \$.74, for a total tax rate of \$2.71.

All late payments are subject to an 8.0% penalty, and interest is calculated at 1.0% per month.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

PROPERTY TAXES (Continued)

For the year ended June 30, 2003, property taxes assessed, payments in lieu of taxes, and other voluntary payments are accounted for as follows:

Taxes Billed	\$5,865,671
Add: Delinquent Tax Receivables -January 1, 2002	180,524
Add: Payments in Lieu of Taxes	90,474
Add: Current Use	<u>8,350</u>
Total Taxes to be accounted for	<u>\$6,145,019</u>
	=====
Accounted For As Follows:	
Collections	\$5,768,325
Adjustments	50,778
Payments in Lieu of Taxes	90,474
Current Use	8,350
Additional tax sale receivable -June 30, 2003	<u>227,092</u>
Total Taxes Accounted For	<u>\$6,145,019</u>
	=====
Recognition of Property Taxes:	
Property Taxes Billed	\$5,865,671
Add: PILOT's	90,474
Add: Current Use	8,350
Add: Deferred Revenue - January 1, 2002	150,000
Less: Deferred Revenue - June 30, 2003	(150,000)
Less: Deferred Revenue - Tax sale proceeds	0
Less: Adjustments	(326)
Less: Taxes for School District	<u>(4,100,026)</u>
Town Property Taxes Recognized	<u>\$ 1,864,795</u>
	=====

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

PENSION PLAN

On June 1, 1987 the Town established the Town of Berlin, Vermont Pension Trust for eligible employees. Eligible employees must have completed one year of employment with the Town and be at least twenty-one years old. This is a defined contribution plan, which requires the Town to contribute 4% for 2002 and 5% for 2003 of each eligible employee's annual compensation. Voluntary contributions by employees are not allowed. Participants are fully vested after six years' of service. The plan year ends on May 31. National Pension Service, Inc. administers the plan.

For the eighteen months ended June 30, 2003 total pension contributions by the Town were \$28,755, which was fully funded. Covered wages paid under the plan were \$581,229 out of total wages of \$907,215.

COMMITMENTS AND CONTINGENCIES

Commitments

From time to time the Town enters into finance and maintenance agreements with the State of Vermont, Agency of Transportation, for various cost-sharing arrangements relating to bridge and road projects. Generally, the Town bears certain percentages of the total costs relating to preliminary and construction engineering costs, right-of-way costs, utility costs, and final construction costs.

The Town has entered into a five year contract with the Town of Barre for emergency medical services. The contract period is from July 1, 1999 through June 30, 2004. The yearly rates will change based on Berlin's population. Barre Town's per capita rate during 2002 and 2003 was \$19.50 for a total expense to Berlin of \$49,140. The contract can be terminated by Berlin by failing to make timely contract payments.

The Town has chosen The Connor Group, Inc. to develop the former "Harry's" building, which the town purchased at tax sale in early 2000. The building was sold to The Connor Group, Inc. for \$400,000, during April, 2003. The Town has also authorized a tax stabilization agreement granting taxation at reduced assessment values from April 1, 2002 through March 31, 2012. On October 6, 2003, the voters approved using the sale proceeds to reduce taxes over the next five year period. The \$400,000 proceeds are represented in the "Designated Fund Balance" for the general fund and will be reduced pro rata over the remaining five years at \$80,000 per year.

TOWN OF BERLIN, VERMONT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

COMMITMENTS AND CONTINGENCIES (Continued)

Contingencies

The Town participates in various federally-assisted and State programs which are subject to audit by the grantors of their representatives. The audits of these programs for or including the eighteen months ended June 30, 2003 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 expenditures 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.

Town employees are covered under the Vermont Unemployment Compensation Law using the direct reimbursable method. In lieu of any contribution, the Town is liable to reimburse the Vermont Department of Employment and Training for benefits duly charged to its account. There is no reliable method to measure this potential liability.

RISK MANAGEMENT

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

Town of Berlin, Vermont
Combining Balance Sheet
Special Revenue Funds
June 30, 2003

	Water Pollution Control Fund	Equipment Fund	Special Police Fund	COPS Grant Fund	Recreation and Parks Fund	Conservation Fund	Newsletter/ Microfilm Fund	Montpelier Filtration Fund	Other Fund	Bike Path Total
ASSETS										
Cash	\$145,418	\$1,804	\$12,266	\$1,319	\$7,013	\$4,652	\$2,229	\$1,266	\$26,424	\$202,391
Accounts receivable	18,177									18,177
Due-federal government				0						0
Unbilled charges receivable	258,683									258,683
Due from other funds		70,553			802			0		71,355
Total assets	\$422,278	\$72,357	\$12,266	\$1,319	\$7,815	\$4,652	\$2,229	\$1,266	\$26,424	\$550,606

LIABILITIES AND
FUND BALANCES

Liabilities										
Accounts payable	\$25,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,029
Note payable	0	0	0	0	0	0	0	0	0	0
Due to other funds	51,796	0	990	0	0	0	725	0	0	53,511
Deferred revenue	0	0	0	0	0	0	0	1,000	0	1,000
Total liabilities	76,825	0	990	0	0	0	725	1,000	0	79,540
Fund Balances										
Reserved	\$345,453	\$0	\$11,276	\$1,319	\$7,815	\$4,652	\$1,504	\$266	\$26,424	\$398,709
Unreserved-designated	0	72,357	0	0	0	0	0	0	0	72,357
Total fund balances	\$345,453	\$72,357	\$11,276	\$1,319	\$7,815	\$4,652	\$1,504	\$266	\$26,424	\$471,066
Total liabilities and fund balances	\$422,278	\$72,357	\$12,266	\$1,319	\$7,815	\$4,652	\$2,229	\$1,266	\$26,424	\$550,606

(See notes to financial statement)

Town of Berlin, Vermont
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances
Special Revenue Funds
June 30, 2003

	Water Pollution Control Fund	Equipment Fund	Special Police Fund	COPS Grant Fund	Recreation and Parks Fund	Conservation Fund	Microfilm Fund	Newsletter/ Filtration Fund	Bike Path Fund	Total
REVENUE										
User charges/fees	\$ 737,476	\$ -	\$ 58,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 796,461
Intergovernmental	0	148,500	0	30,450	0	0	0	0	0	178,950
Donations and other	0	0	0	0	2,625	0	605	0	17,320	20,550
Interest and penalties	5,537	0	128	52	72	47	19	15	259	6,129
Total revenue	\$ 743,013	\$ 148,500	\$ 59,113	\$ 30,502	\$ 2,697	\$ 47	\$ 624	\$ 15	\$ 17,579	\$ 1,002,090
EXPENDITURES										
Water Pollution	0	96,521	0	0	0	0	0	0	0	96,521
Highways	657,876	0	0	0	0	0	0	0	0	657,876
Public Safety	0	0	50,076	30,450	0	0	0	0	0	80,526
General Government	0	0	0	0	900	0	725	0	3,864	5,489
Total expenditures	657,876	96,521	50,076	30,450	900	0	725	0	3,864	840,412
EXCESS REVENUES (EXPENDITURES)	\$ 85,137	\$ 51,979	\$ 9,037	\$ 52	\$ 1,797	\$ 47	\$ (101)	\$ 15	\$ 13,715	\$ 161,678
FUND BALANCE-JANUARY 1, 2002	260,316	20,378	2,239	1,267	6,018	4,605	1,605	251	12,709	309,388
FUND BALANCE-JUNE 30, 2003	\$ 345,453	\$ 72,357	\$ 11,276	\$ 1,319	\$ 7,815	\$ 4,652	\$ 1,504	\$ 266	\$ 26,424	\$ 471,066

Town of Berlin, Vermont

Combining Balance Sheet

Capital Project Funds

June 30, 2003

	Sewer Allocation Fund	Bridge Fund	Office Addition Fund	Road Project Fund	Total
ASSETS					
Cash and investments	\$175,564	\$9,134	\$0	\$37,473	\$222,171
Due from other funds	51,899	10,029	199	16,285	78,412
Total assets	<u>\$227,463</u>	<u>\$19,163</u>	<u>\$199</u>	<u>\$53,758</u>	<u>\$300,583</u>
FUND BALANCES					
Fund balances Reserved	<u>\$227,463</u>	<u>\$19,163</u>	<u>\$199</u>	<u>\$53,758</u>	<u>\$300,583</u>

(See notes to financial statement)

TOWN OF BERLIN, VERMONT

COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUND

EIGHTEEN MONTHS ENDED JUNE 30, 2003

	Sewer Allocation Fund	Bridge Fund	Office Addition Fund	Road Project Fund	Total
REVENUE					
Interest	\$6,585	\$128	\$0	\$432	\$7,145
Fees	5,878	10,029	0	16,285	32,192
Total revenue	12,463	10,157	0	16,717	39,337
EXPENDITURES					
Capital improvements	0	5,000	0	0	5,000
EXCESS REVENUE (EXPENDITURES)	12,463	5,157	0	16,717	34,337
FUND BALANCE-JANUARY 1, 2002	215,000	14,006	199	37,041	266,246
FUND BALANCE-DECEMBER 31, 2002	\$227,463	\$19,163	\$199	\$53,758	\$300,583

(See notes to financial statement)

**TOWN OF BERLIN
TAXES RECEIVABLE
June 30, 2003**

Adams, Jean	\$8,551	Fisher, Gregg	5,514
Alden, Cheryl	699	* Fitzpatrick Malcolm	65
* Allen, Maureen	50	* Fletcher, Christopher	238
American Express	376	Fleury, James	45
* Ash, Tatum	196	Franz, Janet	1,667
Associates Corp of North	40	* Freihofer Sales	378
Backman, Annette	5,036	G E Capital Technology	55
* Banknorth Group	143	* Galfetti, Gene	457
Barr, Mark	114	G E Capital Business	216
* BB & B Automotive	9,964	G E Capital Information	2,732
Benoit's Race	253	Geisler, Alberti	217
* Bilodeau, Michael	5,226	General Electric C	199
Bishop, Thomas	30	* Gillespie, Robert	834
* Blaisdell, Carol	161	* Gilman, Michael	196
* Blow, Garth Trustee	417	* Gladden, Bernard	84
Bobar-Smedley, Susan	405	Gladden, Bernard	3,478
Brickey, Jan	405	* Grundy, Matt	309
Bryant, Robert	113	* Harris, Helen	255
* Buck, Eric	203	Heller Financial	81
Burnham, Ellen	880	Henes, Todd	950
* Bushey, Reed	1,288	Herring, Allan	2,281
* Callahan, Peter	829	* Holm, J Lorimer	176
Campbell, Albert	375	* Hull, Diane	544
* Campbell, Kris	34	Hurley, Dennis	5,969
Campbell, Scott	1,124	Hutchins, Karen	315
* Carbo, Trevor	983	Isham, Craig	3,909
Chateauvert, Melissa	712	* Jerry, Howard	213
Collette, John	102	* Jewett, Robert	707
Conseco Finance	207	* Langlois, Robert	3,199
Conseco Finance	1,331	* Latuch, Robert	23
* Corrette, Billie-Ly	70	Lesure, Ann	91
* Couture, Mark	908	Lormiere, Bruce	743
Cross, Nancy	79	* Lyons Financial Service	1,746
Cullum, Benny	711	Manufacturer & Dealer Svs	81
* Currier, Sylvia	25	* Markham, Floristine	100
Danka Office Imagi	30	* Marshall, Todd	1,338
Davidson, Jeremy	87	Marshall, Todd	1,469
* Davis, Wendell	332	* Martineau, Gerald	703
* Deforge, Elmer	489	Matison, Douglas	1,331
* Dion, Mark	1,579	Matison, Sally	275
* Drew, Canny	742	Mattson, Allan	833

Matty, Theodore.....	338
* Meaney, Christopher	375
* Miller, Anthony	110
* Mintzer Brothers	295
* Molloy, David	2,186
Mountain Cable Co.....	2,071
Muzzy, Ruth	2,991
* Nichols & Dymes	216
* O'Kelly, Seamus	88
* Olson, Cecile	1,152
* Pagani, Anthony	822
* Palaoro, Eunice.....	22
Perry, Christopher	223
* Peterson, Eric	185
* Philpot, Barbara	573
* Plante, David	99
Posey, Stephanie.....	121
* Powers, Scott	1,784
R & G Properties II	37,702
R & G Properties III, Inc.	63,065
R & G Properties, Inc.	14,206
Ran-Mar, Inc	34,885
Richardson, Burton	288
* Richardson, Russell	832
Riverton General Store	80
Rochette, Elizabeth	659
Rollins, Eileen.....	293
Sabens, Stanley	1,316
Shepard, Gloria Jean	130
Slayton, Brad	1,683
* Smith, Susan	670

* StAmour, Cindy	86
Stacey, Margaret.....	319
Stacy, Cathy	2,365
Stockbridge, Willis.....	34
* Straight, Rodney	961
Taco Bell	251
* Tanguay, Janice	96
* Thomas, Charles.....	894
* Thow, Linda	58
Thurber, Donald	180
* Truman, Vernon.....	1,007
* Turner, Lisa.....	99
VFS Residual Holdings	119
Vitagliano, Geno	886
Wagner, Floyd	85
* Ward, Allen	1,947
Washburn, Eric.....	176
* Wheeler, Jeannette	1,746
* Williams, Philip	98
* Winter, Linda	3,604
* Womer, Ronadl.....	129
* Wright, Catherine.....	29
Wright, Donna	271
* Accounts Unpaid @ 6/30 Due to Billing Problems	1,295
Total of Balances of \$20 or less	200
	\$275,705

*Taxes paid partially or in full as of
12/31/03.

DOG FUND

FOR THE YEAR ENDED DECEMBER 31, 2003

345 Dogs Licensed.....	\$1,752.00
Minus \$1.00 per dog to Support Vermont Rabies Program	<u>-345.00</u>
	\$1,407.00

About one hundred thirty eight men of Berlin served in the Union Army during the Civil War. At least twenty five of them, nearly one in five, were killed or died soon after the war as a result of their service.

**DELINQUENT SEWER ACCOUNTS
AS OF JANUARY 9, 2004**

Adelphia Cable/Montpelier.....	184.42
Backman, Annette	347.39
Barr, Mark.....	760.46
Berlin Volunteer Fire Dept.....	19.78
Boulanger, Andre & Karen.....	822.79
Campbell, Scott.....	2,280.98
Central VT Shopping Center	847.08
Codling, Joanne.....	1,352.02
Das, Peter.....	1,052.92
Developers Diversified.....	87.94
Florucci, Gary/Laprade, Lorena.....	38.74
Greene, Daniel & Grace	32.20
Haskell, Marilou & Steve.....	207.45
Hass, Gary.....	162.30
Henes, Sr., Todd	536.78
Herring, Rhonda	263.95
Jones, Eric.....	194.66
Lyford, Craig & Kathy.....	219.37
Marshall, Todd	170.73
Miller, Jon	200.39
Paton, Russell	415.42
Perry, Jen	200.52
Pike Industries.....	2,750.65
Pike Industries.....	126.22
Powers, Scott & Karen	1,764.82
R & G Properties II.....	1,580.98
R & G Properties III	304.99
R & G Properties III	153.33
R & G Properties	12,374.58
Ran-Mar, Inc	410.82
Roy, Diana	26.40
Sidney, Katie	600.75
Wright, Donna.....	538.84
TOTAL.....	\$31,030.67

MESSAGE FROM THE TOWN CLERK

To the residents of Berlin:

It doesn't seem possible that another year has gone by already. You know the old saying, "Time flies when you are having fun", is really true. You, the residents, attorneys, researchers, etc., who come to the office daily make it interesting and fun.

I want to thank Grace Rose for all her dedicated years of service to the Town of Berlin and especially to me during my first year and a half as Town Clerk. Also, a thank you to Jeannie McIntyre, who shared the assistant position with Grace, for her help and support. You are both missed in the office.

Due to the loss of my assistant on July 1, I was unable to complete a couple of goals that I had for this year; the addition of Motor Vehicle Registrations as well as Hunting and Fishing Licenses. Maybe it can be a possibility for the future.

With a Town the size of Berlin, the amount of work to be done in the clerk's office continues to be constant and heavy. Mortgage re-finances have slowed a little, but sales in Berlin are steady. Berlin is a very active Town. Vital record certified copies average about 8 to 10 a day.

The State has implemented Act 68. This is hopefully a fix for Act 60. You have probably all received your Form HS-131 in the mail. Forms are available in the 2003 Vermont Income Tax Booklet, which I have in the office. If you are a property owner in Berlin and it is your primary residence, **please** be sure you fill out the form and return it to the State Tax Department by April 15, 2004. You will incur a higher State School Tax rate as well as penalties and interest if it is not returned. As of this writing, it looks as if the task of the billing and collecting of this interest and penalties will be done by the Town Clerks and Treasurers.

The Federal Government has enacted some in-depth Election Laws (HAVA, "Help America Vote Act"). This is a direct result of the infamous Florida Election problems in the 2000 Presidential Election. These new laws directly affect all States and Towns.

One requirement of the HAVA Law is that all States will have a State wide voter checklist. Vermont is very close to meeting this requirement. All Towns have to be able to be connected on-line with the Secretary of State's Office when this is enacted. With the purchase of the computer for the Clerk's office last July, Berlin will be all set to connect.

Another requirement is uniform ballots State wide for General Elections. Vermont already meets this requirement. There is Federal money available to each State to help meet the HAVA requirements. Vermont has chosen to use

some of their money to purchase ballot counting machines and make them available to Towns that do not already use them. Berlin, as you know, does not currently use counting machines. We can take advantage of the nearly \$6,000 savings by getting one of these machines from the State at this time. Only the expense of programming the machine for each election will need to be budgeted. I have requested money in the proposed budget for this programming.

Thank you for your continued support this past year and I look forward to another year as your Clerk.

What follows is a report of some of the things done in the Town Clerk's office this past year.

Rosemary Morse
Town Clerk

- 429** Birth certificates from Central Vermont Hospital
 - 7** were Berlin Residents
 - 5** Berlin Residents were born at other area hospitals
- 31** Adoption Certificates
- 267** Death certificates filed
 - 28** were Berlin residents
 - 2** Berlin residents died in other towns
- 20** Marriage Licenses issued
 - 8** marriages were performed here in Berlin
- 11** First Class Liquor Licenses (Restaurants & Cabarets)
- 8** Second Class Liquor Licenses (Stores)
- 7** Tobacco Licenses
- 345** Dog Licenses
- 85** Over Weight Truck Permits
- 767** Documents received for recording in Land Records (These ranged from 1 to 180 pages in length)
- 1760** (Approximately) certified copies of birth & marriage certificates were done

SELECT BOARD REPORT

Harry's

Finally, no more questions about Harry's. On October 6, a Special Town Meeting was held to determine what to do with the proceeds from the sale of Harry's. We were very pleased with the gym-filling turnout for the Special Town Meeting. The Townspeople voted to use the \$400,000 to reduce the taxes in equal proportions over a 5-year period, which is reflected in the proposed budget for 2004-5.

Road Superintendent Retires

On September 30, Gary Richardson joined the ranks of the retired after 19 years of service to the Town. We wanted to let you know how proud we are that the Vermont Municipal Highway Association named Gary "Highway Person of the Year". His peers presented this prestigious award to Gary, which speaks boundlessly of Gary's dedication to the Town. Congratulations to Gary on his distinguished career of public service!

New Road Superintendent at the Wheel

Upon Gary Richardson's retirement, we appointed Richard Tetreault as Road Superintendent. Known to many as "Tate", he jumped right in and found himself face to face with a near record-breaking accumulation of precipitation. Besides over four (4) feet of snow for the month of December alone, a deluge of rainfall raised havoc with all of the gravel roads. Toss in a few broken down trucks, on top of all that and well, you get the picture. Nevertheless, Tate is working hard to fill a very big pair of shoes. The road crew continues to work tirelessly trying to make your trip about town as good as it can get. We are thankful for the dedication of the Highway Crew.

Sewer Commission Assistant

We are saddened to report that in December Sewer Commission Assistant Scott A. Brimblecombe succumbed to cancer after a long and brave battle. The Select Board appreciates the fine work Scott did for the Town. Our thoughts are with the Brimblecombe family.

Zoning Administrator

We were pleased to have appointed Christine Canavan as the Zoning Administrator. Christine brings a wealth of knowledge and enthusiasm to the job. She has been creative in her approach to serving the public, Boards and Commissions. If you have a zoning or planning question, please stop by and speak with Christine. Please refer to the Zoning Administrator's Report for further information and office hours.

Bike Path

The Bike Path Committee, consisting of Andrea Chandler, Tom Willard, and Shirley Fortier, continue to work hard on the Bike Path. Permit applications are in the final stages of preparation for submittal to the various agencies involved in the process.

Pressing Issues

The Select Board is responsible for overseeing the town's finances and for making decisions throughout the year in order to keep the town operating smoothly and on sound financial footing. In order to accomplish this task, we must be kept informed about the town's financial position.

As many of you are aware, we have had serious and ongoing problems receiving accurate and timely financial reports. In spite of significant expenditures in computer hardware, software and training, the situation has not improved, and we have been forced to hire a financial specialist to straighten out the town's books and produce reliable and usable reports. The two accounting firms hired to perform the last two audits found it necessary to spend considerable more time than is normally required, make an inordinate number of adjustments to the town's accounts, and charge thousands of dollars extra for the additional work. The financial specialist has informed us that she is not interested in continuing beyond June of this year.

In light of these continuing concerns, and after consultation with the Secretary of State and others, the Select Board has decided to create a full time position of Financial Specialist. We anticipate that as a result of this new position, the position of Treasurer will no longer be a full time position, and our budget reflects these changes. In taking this action, the Select Board is following the lead of other Vermont municipalities that have made similar changes, and we feel this will improve the operation of our local government and save money.

Town Truck

As you know, it is a must to have a good vehicle that you can depend on. Well, the Highway Department is no different. The Town has invested wisely in its upkeep of vehicles. Right now we have a 2002, 2000, and 1997 dump trucks. The 1997 should be replaced so we don't fall too far behind. There is nothing worse than repairing older trucks when you should be out plowing or fixing the roads. The Select Board would like you to consider the purchase of a new truck so we can keep our fleet in good shape.

Office Expansion

In 1993, the town Offices expanded to include more space for the Police Department, staff offices and meeting room. The Sewer Commission Office and the Berlin Historical Society are housed in a make shift fashion within the meeting room area. The town is rapidly expanding and we already need more room. Therefore, the Select Board is asking the Townspeople to approve spending up to \$10,000 for design and engineering services for the expansion and renovation of the existing building. The engineering services will also provide us with a plan to incorporate wiring for computer networking and related amenities.

Paved and gravel roads

The Select Board wants to improve upon the condition of the road system, both paved and gravel. Throughout the years, more and more traffic of all types continue to pound the roads. Each year we budget the same amount of money for road materials. We cannot do the same amount each year and expect better results. The dollar has been stretched too thin at this point and we are on a slippery slope. We are asking you to consider putting more money in road materials. In 2004-5, we are also planning to pave Industrial Lane, which is in dire need of work. The Select Board plans to do a comprehensive evaluation of existing road classifications. For example, upgrading a Class 3 Road to a Class 2 Road will increase revenues and eligibility for Class 2 State Rehabilitation Program Funds.

Order to Reappraise

The Select Board received an "Order to Reappraise" from the State Department of Property Valuation and Review in July of this year. In order for the Town to meet its statutory responsibility, the Select Board forwarded a Compliance Plan to the State. Consequently, the Select Board is asking the Townspeople to approve the expenditure of \$25,000 each year and to place that amount in a reserve fund for the next three (3) years. The Town receives approximately \$10,000 from the State each year for reappraisal purposes. These funds should also be held in reserve. At the end of three (3) years, we should have enough funds to hire a professional contractor as the town voted to do at the special town meeting in October.

Thank You

The Select Board extends a sincere thank you to the officers, officials, and volunteers who serve the Town in the many departments, boards, commissions, and committees. It is this type of effort that makes Berlin a wonderful community in which to live and work. The Select Board thanks the entire staff that tends to the everyday chores in Town government, which must get done. Hats off to the men and women of the Police and Fire Departments who provide top notch protective and safety services for our Town. They are a great group to have on board and we truly appreciate their dedication to duty. By working together, we are making great strides to strengthen our community. Please attend our meetings, which are held on the first and third Monday of each month at 7:00 PM. You may also contact us should you have a question or concern. If you would like to be placed on the agenda, please call the Town Administrator's Office to make the arrangements. A public comment period is held at the start of each meeting. Take part in your community.

Select Board members Mike Pitonyak, Don Blanchette, and Otto Kinzel would like to thank "Tinker" Lawrence, Laura Plude, and Paul Irons for their many years of service to the Town of Berlin as Select Board members.

HIGHWAY REPORT

As most Berlin residents already know, Gary Richardson retired at the end of September 2003 and turned the reins over to me. This leaves me with some pretty big shoes to fill. Gary did a great job with the Town Highway Department and I would like to take this opportunity to say "Thank you, Gary, for a job well done." Gary was awarded the Vermont Highway Person of the Year. Congratulations Gary!

Since I have taken over for Gary, we have had some terrible weather. During October and November we had a lot of rain, which made grading roads almost impossible, and before we had a chance to get the roads graded, we were dumped on with about two feet of snow and have had nothing but snow and rain since.

The one-ton truck that we are replacing went down, so we had to rent a truck from the State. Our new one-ton truck was scheduled to arrive on December 1, 2003, but we didn't receive it until the 3rd week of January, 2004. This made it tough during all the bad weather in December and I'd like to say to Berlin residents that I am sorry for any inconveniences this caused. You have been very understanding as a rule.

We bought a used pickup from the army surplus to replace the pickup we had. The addition of the truck has been very helpful and I would like to thank the Select Board for approving that purchase.

We have tried using washed granite sand mixed with very little sand on Crosstown Road. I have talked with the Road Foreman from Plainfield and Washington and they tell me by using this product it has helped their roads during mud season, not at first, but over time. We hope to start using this application at the start of the 2004 winter.

There are some things that have made my job a lot easier. The Select Board has been great and very helpful and understanding. The highway crew, Scott, Richard and Andre, have been a big help in making my job easier. Berlin has three very good crewmembers and should be proud of the job they do.

I would like to thank my wife, Cindy. She has been very helpful – doing my typing and keeping me in line, or at least she tries.

Thanks go to the Berlin Select Board and the Berlin residents for the chance to serve you, hopefully for many years.

RICHARD TETREAULT
Road Superintendent

BERLIN POLICE DEPARTMENT

The annual report is always a difficult task for me to complete as the year's events begin to blend together so rapidly. Our officers are dispatched to so many complaints that at times are horrific and at other time's splendid joyful events. The format that I will use will change somewhat from annual reports in the past in the following manner. During the year I prepare monthly reports for the select board, these reports detail in a very limited fashion the events of the previous month's activities. I will remove excerpts of these reports and include them in this document. As always, the report will follow with the statistical information generated during the year. However, it should be noted that this information does not completely document all the activities the officers and staff are involved with during the annual year end report.

If you would like to see the two photographs (described below) please go to our web page: berlinvt.org. The web page also has police information, where I maintain quarterly reports which include photographs, educational items and general police information. Additionally, if you have any questions or wish to comment on any areas of concern, please feel free to either contact via phone, on-line or in person. Your information and comments assist in developing strategies in providing a better responsive public agency.

The month of January's weather attributed to numerous and at times more severe motor vehicle crashes. Due to the low temperatures and continual icy conditions injury crashes increased. I have attached two photographs of one of these incidents. The photograph displayed was taken on January 28, 2003 on Route 12 near Colby Road. The passenger vehicle was traveling south on RT-12 when it struck the stationary (disabled) truck in the breakdown lane. BTEMS (ambulance), Berlin Fire and Police were dispatched. The operator sustained only minor injuries. Unbelievable!

We have continued our increased patrol pattern in the Junction Road area. The patrols were increased in an attempt to interact with pedestrian and motor vehicle operators. Our goal is an attempt to reduce negative contacts between motorist and joggers and promote overall increased highway safety.

We additionally assisted in several high profile investigations and continue our proactive approach to all criminal violations within our community. Several drug violations resulted in criminal charges and we continue to pursue search warrant opportunities to gather evidence in this continuous drug reduction effort.

The Month of February we remained busy with an increase in motor vehicle accidents (35) over the twenty-eight day cycle. Last month as you recall we investigated 29 accidents over the thirty-one day cycle.

In the next several days the Town of Berlin is hosting a meeting of the local law enforcement agencies to discuss mutual assist agreements. Presently, we do

not have any written agreements in place. This process of developing agreements is a lengthy process and difficult due to state regulations. However, it should be noted that we currently assist each other (MPD, BCPD, BTPD, NPD, WBSD and VSP) on regular basis without written mutual aid agreements. The various agencies have assisted almost seamlessly in the time of need. I would expect this to continue for an extended period of time.

During the month of March 2003, you will note that I have advised the select board of our continued struggles in maintaining fully trained qualified and certified staff. The department is in continuous decline of qualified staffing (attrition). We recently received information in reference to Officer Murray's application with a police department in Iowa. He will be leaving our employ as of April 15, 2003. Additionally, we have been advised that Cpl. Bell has applied and is in the final stages of the employment search conducted by the Delaware State Police. His anticipated departure is unknown at this time but appears to be possibly during the month of May or June. I previously advised in the monthly report, that the final departures of Roger Burke (NYPD) and Officer Mark Stupik (Barre City PD) have been finalized. So what does that leave us with? The old guard (Jennings, Leary, and Monteith). However, there is a bright spot on the horizon. We have recently rehired Ginger Radke from the St. Paul, MN PD to reestablish her employment with us on May 1, 2003. With the short staffing, we have found it necessary to have officers (including Bob and I) work additional shifts with extended hours. Presently, SSGT. Leary and I are working the overnight shift with Cpl. Bell and Officer Monteith working dayshifts. We additionally have several officers in training and have been actively pursuing possible full-time candidates. The process with training requirements is lengthy and the available applicant pool is small. We presently are covering twenty-four hour coverage five days weekly (actual manned patrol units) with only two days limited hours (manned patrol hours, late night coverage on-call) In essence we are covering over 156 hours of the 168 hour work week with officers on the road on patrol.

Monthly report April 2003. Officer Murray did leave the employment of the Town of Berlin on April 18th. He was on his way to his new department in Mount Pleasant, Iowa. As previously advised we were pleased to regain Ginger Radke to fill one of the three vacant officer positions. Ginger started employment with the PD on April 30, 2003. She was a past employee of the department. She had moved back to Minnesota to assist in a family health issue. While in Minnesota she attended the St. Paul Police Academy (Minnesota) and gained her fulltime certification. It appears that portions of that certification can be transferred and applied to her current Vermont Law Enforcement Officers Certification. This will be a great benefit in overall expense (reduction in training time) and the ability to have an officer reenter immediately into the field.

We are still proactively pursuing possible candidates to fill the vacant part time and full-time positions open. We presently have five officers in training that are attempting to gain their provisional part time certifications. It has been a

great benefit for our department to have three fully certified FTO's to assist in fulfilling the training requirements (Nationally Certified Field Training Officers-Bell, Monteith and I).

Monthly report May 2003. Ginger Radke, our newest fulltime officer, is readjusting very well and transitioning into working her assigned shifts productively. We additionally have three other recruits that are in field training and also progressing at a very nice rate. These three positions are part time patrol officers.

We are accepting bids for the new patrol vehicle in anticipation of the new year's budget. As advised at the last meeting, the Dodge product appears it will be the lowest bid price available. I will keep you informed of our search.

We are in the process of vacation rotation. This event is always a scheduling nightmare with the limited staffing.

I will be switching shortly to working primarily day shift for the months of June and July.

Monthly report June 2003. During the last Monthly report you noted that we had five bomb threats that required evacuation and complete searches of several facilities within Berlin. The total loss in wages, sales and general operating expenses totaled in the multiple thousands of dollars. Through a continued effort we have identified three suspects and have applied for an arrest warrant for the felons.

This investigation entailed the use of several search warrants and a statewide investigation in which evidence was obtained in Middlebury and various surrounding counties. An arrest warrant was pursued in district court and the accused has been arrested and is awaiting trial.

Monthly report July 2003. Our accident totals averaged slightly over one per day with an expected increase over the Fourth of July holiday period. Injuries also increase in severity as the general totals increase.

During the month we also investigated several assaults that resulted in injuries (by knife and Cane).

It appears that Ronald Dion, a past sergeant in our department will be returning to service (from Kosovo, UN Police) after a two-year tour of duty. It appears that he will be back to work as of August 15. Additionally, we are in the final stages of the hiring of a new Patrol Officer. If the process is successful I will update you in my next monthly report. Hire date is the end of July or first week in August.

Monthly report August 2003. It now appears that Ronald Dion will be back to work on August 24, 2003. It appears that he will resume in the position he vacated while employed in Kosovo. This is a big relief as he is familiar with the area and is fulltime certified in Vermont.

We additionally hired Justin Niles as a full-time temporary patrol officer. He is certified as a part-time officer in Vermont. If he is selected to work full-time permanent, he will be required to attend the full sixteen-week basic training curriculum at the Vermont Police Academy.

During the month of August, Ron Dion did return and presently is on day shift as a Patrol Sergeant. Bob Leary recently suffered a medical setback (heart related) and at this time does not appear that he will return on full-time basis. He presently is working 20 hours weekly as our in-house investigator. He additionally, maintains the training records, scheduling of training and departmental shift scheduling. Other responsibilities will be assigned as they arise. It has been a positive course of action with the increased fraud reporting (bad checks, etc). I anticipate that Bob will additionally be assigned cases that involve extensive investigative time periods and increased research. This will enhance the patrol officer's capabilities and increase officer patrol interactions.

Monthly report October 2003. During the month of October the police department became a member of the statewide VIBRS/NIBRS network (commonly referred to as Spillman). This is the system of crime reporting used by nearly all state, federal and municipal agencies in Vermont. It allows us twenty-four hour access and timely data retrieval. Additionally, it should be noted that as of January 1, 2004 (Final entry date of NCIC 2000 System) we were required to initiate instant reporting to the federal government (FBI). Our in-house system did not allow for this information transfer in the required format, without an extensive upgrading the system software. We now have the ability and the infrastructure to maintain daily communications with law enforcement organizations statewide.

Over the past years the Town of Berlin Police Department and Central Vermont Medical Center have mutually pursued areas of concern for the overall safety of the patients, staff and visitors of the facility. The police department has been providing staffing for security positions on a limited basis. We currently provide coverage that is on hand during the evening hours four days weekly (eight hour shifts). The shifts are scheduled for the mid to late evening hours. This program/contract has been a great relationship that has developed over the years and has assisted and reduced our need to have officers on patrol respond frequently to CVMC. It additionally has allowed the police department to prioritize our patrol of CVMC reducing criminal activity at times before it occurs. It's a great example of cooperative community policing.

Monthly report September 2003. During the month of September we have experienced a new surge in training activities. We presently have four officers in field training. This process (Field Training) is lengthy and thorough. Our current average standard includes between 150 and 350 field training hours (actual on hands training in the field, with a certified FTO). This does not include classroom participation or additional curriculum required for final certification. The standard established by the Vermont Training Counsel is 60 hours of Field Training.

With the known facts listed above you can see how extensive our training program has become.

The new Dodge cruiser should be on line sometime early in October. The delay has been caused by radio delivery and installation scheduling problems.

In closing, the PD Officers were challenged to a milking contest at the Berlin Community Days on September 27. Each team was made-up of four members of the Fire Department and four members from the PD. The PD officers unfortunately lost the contest to the professional milkers of the fire department. However, this contest has identified and raised the level of awareness, with increased knowledge and facts and visual evidence establishing who are the best "milkers" in the town. A title cherished by firemen for centuries.

Monthly report November 2003. During the month of November a new trend appears to be occurring. We have noted through the recent statistical information that drug arrests, driving while intoxicated and burglary complaints have increased. While vandalism, disorderly conduct and trespass violation have decreased.

The primary items stolen during the month were electronics (computers, computer-related equipment and supplies). Out of the four burglaries investigated during the month three occurred at area churches, which included multiple building entries at these complexes. All buildings entered did not possess an alarm system. All events appear to have occurred during the early morning hours (03:00-07:00). The investigations in all cases are continuing.

Monthly report December 2003. During the early days of December, I learned that Officer Justin Niles will be leaving our employ. He has decided to return to his hometown of Bennington, Vermont. Officer Niles has only been with the department since July of 2003.

We have received good news during this month; one of our recent graduates of the FTO (Field Training Program) has requested fulltime employment. Officer Jeffrey Strock will begin his fulltime schedule as of January 1, 2004. Jeff has resided in Berlin for several years. He is a recent early retiree of the Price-Chopper Corporation.

The department remains one short of full staffing not including the security contract with Central Vermont Medical Center.

The staff of the police department is still attempting to gain knowledge and experience in accessing the new data system (Spillman). As a result of the change, the complaint totals appear a little lower than the actual workload as completed. The learning curve, I think, is beginning to round the bend and the new system is becoming a little more user friendly.

As you will note in my monthly expenditures a new line item for VIBRS expenses. The average monthly expense is one hundred fifty dollars. This does

not include the monthly cost related to NCIC/VCIC and DMV files. The expense for these areas will be minimal. We presently have these systems (NCIC/DMV) in-house but not on line. The anticipated date of activation is January 1, 2004.

We have received a mini grant from Homeland Security to purchase night vision system capabilities and related areas. We have in our receipt both the night vision system and multiple pairs of binoculars as requested. The funds for the systems obtained will be received after our expenditure (check) has been initiated and returned payment to the vendor.

Over the fall we have been active in equipment procurement through the Defense Logistics Agency Headquarters. This agency (DLA) provides equipment, usually weapons to governmental agencies. We have applied for and will receive five duty sidearm (pistols) and two long weapons (shotguns). This program has been a great asset for the community as it allows us to procure needed equipment for a minimal shipping and stocking expense. Additionally, this program provides equipment that through budgetary constraints would not be available to our field officers.

I hope this brief review is beneficial and helpful information for you. As previously advised this is only a limited view of the events as they have occurred over the year.

In closing, I would like to thank all of you (citizens, fellow employees and governmental staff) for the assistance, guidance and support you have extended the police department throughout the year. I would additionally extend a heartfelt thanks to the other public safety organizations in the area, especially the Berlin Volunteer Fire Department and Barre Town Ambulance service. Our contacts throughout the year have been examples of positive interagency responses with a common goal of providing the best for our citizenry. We will continue to strive to improve, support and develop new approaches to providing the best possible public safety agency.

Respectfully Submitted,

William M. Jennings

Chief of Police

INCIDENT REPORT

911- Hang-up	76
Abandoned MV	13
Agg Assault	4
Animal Complaints	53
Arrest on Warrant	7
Assault	21
Assistance	212
Attempt to Elude	2
Background Invest	4
Bad Checks	95
Bomb Threat	4
Burglar/Fire Alarms	120
Burglary	17
C & N Operation	1
Child Restraint	5
Civil Complaint	9
Contempt of Court	9
Contributing to	
Delinquency of a Minor	1
Counterfeiting	2
Defective Equipment	3
Disorderly Conduct	20
DLS	100
Drugs	38
DUI	38
Embezzlement	2
Excessive Speed (Crim)	1
Explosives	1
Fallen Trees/Limbs	5
False Info	2
Family Disturbance	76
Fire	4
Flood	1
Forgery	4
Found Property	45
Fraud	13
Fugitive	1
Harassing Phone Calls	22
Improper use of plates	15
Interstate Speeding	27
Intoxicated Person	12
L&L	2
Larceny	145
Littering	8
Lockout	41
Lost Animals/Property	30
Lost Missing/Persons	30
LSA	7
Mentally Disturbed Persons	33
Misc. Pub. Services	91

Miscellaneous Accident	4
Motorist Assist	67
MV Accidents	361
MV Disturbance	63
MV Theft	5
MV Warnings**	1199
No License	19
No Registration	32
Noise Disturbance	14
Obstruction in Road	4
One Plate	8
Parking Violations	32
Passing School bus	3
PMB	28
Property Watch	57
Public Complaints	171
Rape	1
Search Warrant	1
Security Check Vehicle	12
Security Shifts (CVMC)	210
Service of Court Docs	12
Speeding (Non-Interstate)	351
Stalking	2
Stolen Vehicle Recovered	3
Stop Sign	6
Suicide	2
Suicide - Attempt	1
Suspicious Activity	184
Traffic Hazard	23
Traffic Signal Violation	20
Traffic Violation General	117
Training	89
Trespassing	34
Unsecured Premises	38
Untimely Death	2
Vacant House Check	10
Vagrancy	2
Vandalism	30
Vehicle Not Inspected	33
VIN Verification	19
Welfare Check	6
TOTAL	4747

*Special Details such, as DUI Roadblocks are not listed in these statistics.

**MV Warnings conservatively average 120 per month. Since we have no data for Nov-Dec, I would add another 240 to the 1199 that we have for Jan-Oct 15, 2003

TOWN HEALTH OFFICER REPORT

As the Town Health Officer, I am also responsible for on-site septic systems. New septic and potable water regulations were enacted in 2002 and there could be modifications to those regulations by the legislature this year. Presently an applicant must obtain a state permit through the Natural Resources Agency. Applicants must also obtain a town permit.

The septic permit fee has not changed in several years and is significantly less than surrounding communities. It is my intention to seek a slight fee increase and still remain significantly less than other communities. My role as a public servant is to facilitate the permitting process and to ensure that it is efficient and user friendly.

Other issues which were addressed this year include:

Rental complaints:	6
Agricultural issues:	1
Animal control issues:	5
Sanitation complaints:	4
Septic system complaints:	2
Water system issues:	1
Misc. permit issues:	2
Septic system permits:	8

Lead poisoning is the number one environmental disease affecting children today. Lead was an additive in paint and was banned in 1978. Older homes that have not been maintained may still contain lead paint, which requires special techniques to remove. Information regarding this issue may be obtained from the Department of Health and/or your local health officer.

MICHAEL NAGLE
Town Health Officer

BERLIN VOLUNTEER FIRE DEPARTMENT FIRE CHIEF'S REPORT

This has been my first year in the position of Fire Chief for the Berlin Volunteer Fire Department, and what an exciting year it has been. Due to the events of September 11th 2001, the federal government made available a large amount of grant dollars for first responders. Our fire department has been very aggressive in applying for these funds and I am happy to say we have been very successful. As reported in last years' chiefs' report, we received over \$200,000 in federal grant dollars and have used these grants to purchase and upgrade equipment this year. One key requirement in our acceptance of these federal dollars has been that the moneys NOT be used to offset our local funding. As you can see from the treasurers report we are happy to state that we are level funding for the third year in a row.

Prior to these grants being available, our department replaced our "turn out" firefighting clothes a couple or few sets each year. We did the same with our air packs and always looked for the better price for these low volume purchases. Unfortunately this process left us with a multiple selection of types and standards of equipment with little uniformity. These grant dollars have allowed us to correct this and upgrade all our turnout gear and breathing apparatus at one time. This was a huge undertaking with a lot of extra volunteer time spent by some of our volunteers to obtain this equipment. Our firefighters will now be outfitted with the newest standard of equipment that meets all current federal requirements.

We have also been able to use these funds to purchase additional safety equipment such as a thermal imaging camera, air bags for use in lifting extremely heavy objects for rescues and additional communications equipment.

In November of this year we accepted delivery of our new rescue/pumper truck. This vehicle, funded by voters, was designed by our firefighters to meet our current and future needs. It includes a command post module built into the crew cab, a high volume pump system, and pre-connected extrication (jaws) equipment for heavy rescue. We also placed into service a hazardous materials (HAZMAT) decontamination trailer (funded by federal grant money) that will carry all our hazardous materials response equipment. We have worked closely with both Central Vermont Medical Center and Barre City Fire Department to bring this capability to the area.

Our total emergency calls for this year were 289 with an additional 13 public assistance calls. The total hours spent on call response was approximately the same as last year with 2,341 hours dedicated to emergency response. Our members also volunteered additional training time learning the skills necessary to respond to Hazardous Materials calls, high angle rescues, extrication, decontamination and many other critical skills. A total of

1,720 hours were spent in personnel training and approximately 1,500 hours spent to maintain equipment and facilities. This represents a total of approximately 5,560 hours volunteered by our members.

The demands on the fire department today include the traditional fire response but also require special skills as mentioned above. There is also the additional burden of administrative duties such as financial administration, building and plans review for new construction in the town, equipment and apparatus reports, training records, response reporting, and a full range of administrative duties. We are also faced with an ever-dwindling volunteer force. At this time almost two thirds of our volunteers are non-Berlin residents. This affects our response capability primarily during the workday, as our volunteers are at their place of business and unable to respond. This problem is not unique to Berlin, but one shared by fire departments across the state and nation. There is current federal legislation that may provide funding to allow us to provide limited full time manning during our most critical times. We will look very closely at this and work with the Select Board before moving ahead.

If you have time and would like to volunteer with the fire department we are always looking for new members. This includes positions for non-fire-fighting duties such as administrative work and volunteering with the ladies auxiliary.

We continue our dry-hydrant program to station hydrant systems supplied by ponds and streams in key locations around our community. If you are building or own a pond and would like to have a dry-hydrant located there, please contact us.

You are invited to visit us at the firehouse and you will find us here on any Tuesday evening. Please stop in and visit the firehouse and your volunteers. Below you will find a copy of our 2003 response record for your review. If you have any questions please contact any of your department officers below.

OFFICERS

- Chief.....Albert (Albie) Lewis
- Deputy ChiefRobert (Bob) Simon
- Assistant Chief.....Rod Cyr
- Assistant ChiefWilliam (Billy) Clifford
- Assistant Chief.....Paul Charron
- Captain/PresidentBrian Nykiel
- Captain/Asst Fire WardenNick Garbacik
- Lieutenant/TreasurerScott Bagg
- Lieutenant.....Miles Silk
- Lieutenant.....Ian Lacasse

Respectfully Submitted
Albie Lewis, Chief

EMERGENCY CALL RECORD FOR 2003

TYPE	NO. OF CALLS
Alarm Activations	60
Gas/Odor Investigations	3
Grass/Brush Fire	4
Hazardous Materials	10
Investigations	6
Medical Assists	8
Motor Vehicles Accidents	128
Other calls, Non-specific (ice rescues, high angle rescues, etc)	20
Public Assists	13
Structure Fires	36
Vehicle Fires	14
TOTAL EMERGENCY CALLS	302

BERLIN FIRE DEPARTMENT TREASURER'S REPORT

The following is a summarization of the Town and Volunteer Fire Department funds expended from July 1, 2002 to June 30, 2003. These expenditures included normal debts in the regular operation of the department, to include vehicle repair, insurance, building maintenance, and equipment maintenance. Our focus during this period was to finalize the purchase of a new Rescue-Engine for our department and the new equipment to be placed on it. This new apparatus was delivered and put in service in November 2003.

We have been very fortunate to be awarded numerous grants during the past few years. These include a \$149,555 grant from the 2002 Federal FIRE ACT, a \$34,987 award from the Department of Homeland Security 2003 DOJ Grant Part I, a \$37,332 award from the Department of Homeland Security 2003 DOJ Grant Part II, grants from the Vermont Rural Fire Protection Dry Hydrant Programs, and other small state and local grants. This has allowed our department to purchase new equipment and provide training that would never be possible through normal funding resources. Though an emphasis must be placed on the fact that these grants do not support daily operational expenses and cannot be used to supplant town funding, we have been fortunate to be able to expand our capabilities and level of protection with this new equipment and training.

With a focus on the concerns for the third consecutive year surrounding taxes, I am proud to announce that we have been able to level-fund our budget with a zero percent increase from the previous annual allotment. We will be able to accomplish this through cutting equipment expenditures that were supplemented through awarded grants. We continue to face increasing costs in insurance, utilities (heat, electric, fuel, etc.), and monthly operational expenses. We have shifted the savings from equipment purchases to help cover these increasing expenses. This has afforded us the opportunity to level-fund our budget at \$92,500.00.

We continue to need help in various areas of our operation. We maintain an important need for firefighters, especially during daytime hours. This concern continues to grow as we maintain an increase in our emergency call volume with a decrease in volunteers. We also continue to welcome individuals with other talents that may not be interested in firefighting. Lastly, we are looking for a professional CPA who lives in town and may be willing to donate their time to help the administrative operation of our volunteers.

The financial operation has become increasingly challenging for our department. To writing, submitting, and managing various grants; to constantly balancing budget expenditures; to following up on outstanding invoices has required more from this position than over the last few years. My love for our department and for the Town of Berlin has help me be persistent in my position and will continue to lead me in the future. But, the credit of our

department success must go to our fellow citizens. Without your continued overwhelming support, we would not be able to be the fine department that has the honor to serve the Town of Berlin.

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

LT SCOTT BAGG

Treasurer

Berlin Vol. Fire Dept., Inc.

**Annual Expenditures
July 1, 2002 to June 30, 2003**

CATEGORIES	DEPARTMENT	DEPT %	TOWN	TOTAL
Building Maintenance	\$5,106.63	53.83%	\$4,380.58	\$9,487.21
Communication	\$11,996.04	70.34%	\$5,058.99	\$17,055.03
Dispatch	\$0.00	0.00%	\$8,079.84	\$10,099.80
Dry Hydrant	\$0.00	0.00%	\$371.40	\$371.40
Dues & Organizations	\$89.50	100.00%	\$0.00	\$89.50
Electric	\$3,289.97	68.81%	\$1,491.47	\$4,781.44
Equipment Maintenance	\$58.55	1.75%	\$3,289.83	\$3,348.38
Equip Purchase	\$91,472.99	80.27%	\$22,481.89	\$113,954.88
Food	\$791.63	100.00%	\$0.00	\$791.63
Heating	\$1,147.09	82.63%	\$241.08	\$1,388.17
Insurance	\$3,952.72	19.00%	\$16,850.98	\$20,803.70
Miscellaneous	\$10,514.68	100.00%	\$0.00	\$10,514.68
Office Supplies	\$2,349.06	100.00%	\$0.00	\$2,349.06
Photography	\$32.48	100.00%	\$0.00	\$32.48
Plowing	\$332.50	100.00%	\$0.00	\$332.50
Retirement	\$3,705.48	20.00%	\$14,821.92	\$18,527.40
Rubbish	\$475.98	100.00%	\$0.00	\$475.98
Scholarship	\$0.00	100.00%	\$0.00	\$0.00
Shipping/Postage	\$167.72	100.00%	\$0.00	\$167.72
Soda & Drinks	\$647.44	100.00%	\$0.00	\$647.44
Telephone	\$447.15	23.55%	\$1,451.63	\$1,898.78
Training	\$520.99	18.59%	\$2,280.91	\$2,801.90
Vehicle Fuel	\$706.08	30.42%	\$1,615.32	\$2,321.40
Vehicle Repair	\$2,683.26	21.02%	\$10,084.16	\$12,767.42
Wildland Equipment	\$0.00	0.00%	\$0.00	\$0.00
TOTAL	\$140,487.94	59.78%	\$92,500.00	\$235,007.90

Respectfully submitted,
LT. SCOTT BAGG, BVFD Treasurer

PLANNING COMMISSION

The Planning Commission concluded work on some projects and began work on others during the past year.

The Revision to the Berlin Town Plan was approved by the voters in March.

The Berlin Zoning Regulations were amended in October to delete the inclusion of "Mixed Use" and to clarify that in Sections 3.3 (B) and 5.2 (A) 15, a conversion or change in use from one or more permitted uses to one or more substitute or additional permitted uses requires a zoning permit issued by the Zoning Administrator.

The Berlin Interchanges Build-Out Analyses, a study conducted to examine current conditions and future development scenarios for lands in Berlin adjacent to the Interstate exits and funded by the VT Department of Housing and Community Affairs and the U.S. EPA, was completed in December. A series of public meetings was held to solicit resident input.

In November, a Berlin Town Center - Berlin Mall Village Master Plan/Location Viability Study was approved for funding by the VT Department of Housing and Community Affairs and the U.S. EPA to develop suggestions for the physical layout of the Village Center, economic development concepts for making it a reality, information on sewage, storm water and water needs, more detailed implementation measures and zoning changes, and potential funding concepts. We will continue to solicit public input as this study progresses.

With three new members this year, the Planning Commission reviewed and updated the Town Plan and will now begin to review and revise the Zoning and Subdivision Regulations to more accurately reflect the updated Town Plan. We are pleased to welcome Christine Canavan as Town Zoning Administrator and Carol Monness as Administrative Assistant and appreciate their assistance to date.

Public input is encouraged and appreciated. If you are interested in the future of the Town of Berlin, we urge you to contact the Select Board about serving on the Planning Commission.

Marilyn Miller, Chair
Ron Lyon
Sue Rich

Henry Lague
Kerry Kelley
Carl Parton

BERLIN CONSERVATION COMMISSION

The Conservation Commission's mission is to promote stewardship of a town's natural resources. Members are appointed by the Select Board and our meetings are held on every other first Wednesday of the month in the town office.

Your Berlin Conservation Commission (CC) has continued to work on the Berlin Pond Watershed/Irish Hill Preservation Initiative this past year. A resolution signed by Berlin and Montpelier town officials recognizes our willingness to protect the water quality of Berlin Pond and the natural resources and recreational values of its watershed. This initiative has preserved over 700 acres of woodland, wildlife habitat, vernal pools, a recreational system of trails and vital watershed tributaries. It also protects the ridgeline's view-scape which is highly visible from much of Berlin. We are currently working to provide a few parking spaces at the beginning of the Darling Road Trail on the Brookfield Road.

The Berlin CC was named Conservation Commission of the year for the state at the annual Association of Vermont CCs in April.

In May volunteers helped clean up an Adopt-a-Site of Chandler Road where a couple loads of trash and tires were removed. Others helped pick up litter at the Dog River Natural Area and made repairs to the trail.

On May 18 approximately 20 people from Berlin and surrounding towns were fortunate to have a beautiful day to enjoy a kayak down Berlin's portion of the Dog River beginning the Dog River Natural Area in Riverton. A state fish biologist joined us as we saw first hand the beauty and abundant fish population of the Dog River as well as viewing riverbank erosion and invasive plant species. A Stream Team Initiative sponsored by the friends of the Winooski River has offered to assist volunteers with correcting problems on Rivers in the watershed. The CC hopes to write a River Vegetation Plan which would facilitate such projects.

Our CC hosted a scavenger hunt/nature walk at the Dog River Natural Area for Berlin's September Community Day Festival. Please take the time to visit this river access and woodland walk with your family and fiends.

Five disease-resistant chestnut tree seedlings were planted on one of the preserved Irish Hill properties.

Please join us for our meetings, new members are always welcomed.

Respectfully submitted,

ANDREA CHANDLER, *Chair*

BETH DAUT

ELLEN DRYSDALE

JOHN HURLEY

NAT SHAMBAUGH

ELLEN SULEK

RICHARD TURNER

TOM WILLARD

ZONING ADMINISTRATOR'S REPORT

It is with great optimism that I accepted the position of Zoning Administrator this past October. The Zoning Office has undergone a great deal of change in the past year. I would like to express my appreciation to Greg Maguire, the previous Zoning Administrator, and Ray Tanguay, Town Administrator for their help in getting me up to speed in this position.

In 2003 there were 137 permits issued. Of these, 113 were issued directly from the Zoning Office and 24 were reviewed by the Development Review Board. This busy office encompasses many activities and services including processing of permit applications, answering permitting questions, providing file review assistance, performing site visits and certificates of occupancy/compliance, warning and publicizing meetings, attending Development Review Board and Planning Commission meetings, preparing monthly U.S. Department of Commerce reports, referring applicants to appropriate State and Federal agencies, and managing Town zoning permit records.

Among my goals for the coming year are to increase efficiency in processing applications, improve information access and record keeping, and to provide excellent service to the residents of Berlin. I am enjoying assisting the folks who call and stop by my office, working with my colleagues in the Town offices, and collaborating with the dedicated volunteer members of the Towns commissions and boards. In particular, I am looking forward to working closely with the members of the Planning Commission and Development Review Board.

I have regular office hours Monday, Wednesday and Friday from 9 am to 2pm. In order to be responsive to the needs of residents who work during the day or who would prefer to meet in the evening, I have evening office hours on the nights of regularly scheduled Planning Commission and Development Review Board meetings. These evening hours are generally the 1st and 3rd Tuesdays and Thursdays of every month from 6pm to 7pm. I am also available by appointment for meeting times other than those listed above. I am available to assist with zoning and permitting questions at 229-2529.

Respectfully submitted,

Christine Canavan
Zoning Administrator

DEVELOPMENT REVIEW BOARD

Calendar year 2003 was a year during which the current Development Review Board, (DRB) gained a better understanding of the current Zoning and Subdivision Regulations. This understanding has led to several recommendations for changes to these ordinances, which were brought to the attention of the Planning Commission. Specifically, the DRB has identified the need to update the sign regulations; change the set back requirements from existing roads to be consistent with past practice and the need to investigate alternatives to the standards for obtaining a variance.

During C.Y. 2003 the DRB met twenty (20) times and reviewed a total of twenty-four (24) applications. The year was marked by several changes in the Zoning Administrator position and a change in the Recording Secretary for the DRB. The Board wishes to thank Ray Tanguay, the Town Administrator for so ably filling in as the Zoning Administrator during the change over and looks forward to working with the new Zoning Administrator, Christine Canavan.

The Board also wishes to extend its thanks to Carla Preston, Recording Secretary, for her excellent service to the DRB and the Planning Commission. Her experience and knowledge will be missed. However, we are fortunate to have found a capable replacement, Carol J. Monness and look forward to working with her in the years to come.

Respectfully Submitted,

ROBERT J. WERNECKE, *Chair*
RANDY LOSO, *Vice-Chair*
JOHN HARLEY
GLENN SCHELLINGER
STEVEN PARKS

SEWER COMMISSION REPORT

During the past year the Sewer Commission continued with our maintenance schedule of cleaning sewer lines and repairing manholes. This year, the lines between the Coos Trail/Dump Road and Airport Road were cleaned for the first time in many years. This was possible because of the maintenance road that was constructed last year.

We were unable to secure the necessary easements to eliminate any pump stations this year. Pump station maintenance is expensive and we will continue to look for alternatives to reduce the number of pump stations in our collection system.

It is with great sorrow that we lost our Administrative Assistant of 4 years, Scott Brimblecombe. Scott has helped us climb on top of the issues and problems facing the Sewer Commission. We have made great progress in repairing and upgrading the Berlin sewer system and we will miss Scott.

We have hired a new Administrative Assistant, Brain Binaghi. We look forward to his involvement with the Sewer Commission and anticipate operations will continue smoothly.

The Town of Berlin Sewer Commission is composed of Five members of the community appointed by the Select Board to operate the municipal sewer system. We meet on the second and fourth Monday of each month at 7 PM at the Town Offices. Our administrative assistant works part-time. Our telephone number is 229-0320.

ROBIN ALLEN, *Chair*

DANA MARINEAU, *Vice-Chair*

NORBERT RHINERSON, *Secretary / Treasurer*

JIM HARTSON, *Member*

HENRY LAGUE, JR., *Member*

Stagecoaches traveled through Berlin in the 1790's on the Old Brookfield Road which ran west of Berlin Pond. It was part of the Boston to Montreal Stage Road. In 1794 Edward, Duke of Kent, who was Queen Victoria's father, passed through Berlin on that highway.

CEMETERY COMMITTEE

The Berlin Cemetery Committee had another great year making improvements to our Cemeteries. Work continued on the East Road Cemetery to complete the installation of the granite posts which were donated by Leon Perry of Granite Industries of Vermont. Leon also cut the tops off some of the posts, drilled holes and installed J -bolts so that Randy Herring could hook the chain link between the posts.

Work was started on the Johnston-Sawyer Cemetery this past May. Randy removed the old fence and gate so that we could install the extra granite posts that were donated by Leon Perry. Norb Rhinerson and Greg DuBois marked out the location of these posts and Henry LaGue will install them this coming year. The remaining three sides will have new wire fencing and wood posts installed this coming year, also.

Stanley Mathison was hired to repair and reset a number of head stones at East Road, West Berlin and Johnston-Sawyer Cemeteries. The Committee was able to contract Norman Desrochers for the 2003 season to mow the Cemeteries and we look forward to his excellent work again for the 2004 season.

The Cemetery mapping project did not involve the survey of any new Cemeteries, but did have Dana Marineau check the maps on the East Road and Dewey-Wright Cemeteries for spelling and location of head stones.

The East Road Cemetery has a vacant area which the Committee has been looking to improve. Dana met with Jeff Martell of Granite Industries of Vermont who has prepared a conceptual plan of a 240-niche Columbarium. This steel gray granite structure would contain Crematory remains and is approximately 21 feet by 21 feet by 8 feet high. Each niche would contain up to two Crematory remains. The Committee will be checking on costs of the Columbarium, how and where to borrow the funds, documents regarding deeds for the niches, perpetual care and the costs to purchase a niche. We will be marking the proposed location of the Columbarium and the parking spaces along the frontage of the vacant lot this coming spring for viewing.

Special thanks to the Selectboard and the Town of Berlin Taxpayers for a budget which allows these Historical Cemeteries to receive the care, maintenance and improvements they deserve.

The members of the Committee this year were Norbert Rhinerson, Chairman, Greg DuBois, Secretary and members Henry Lague, Randy Herring and Dana Marineau.

BERLIN RECREATION BOARD

The Berlin Recreation Board manages the Berlin outdoor public rink at the Berlin Town Office. Tom and Sharon Willard and Al Myers generously volunteer their time to flood the rink and Al Myers provides the snow removal. Then we also go to Peter Schober for providing the electricity for the rink's water pump. Volunteers willing to help flood would be greatly appreciated.

The Berlin Recreation Board sponsored an instructional mountain bike ride at the September Berlin Community Day Festival.

In April, members of our board met with representatives from other Washington County Recreation Boards in Montpelier to discuss regional recreational projects and provide support for each other. This group plans to meet a couple times a year.

The Recreation Board meets jointly with the Berlin Conservation Commission on the first Wednesday of alternate months. We welcome and need new members and hope you can join us to find out more how you can help serve our community.

Respectfully submitted,
Berlin Recreation Board
ANDREA CHANDLER
ELLEN DRYSDALE
JEN INGERSOLL
MARGARET LESSARD
NAT SHAMBAUGH
ANDREW WELLMAN

BERLIN HISTORICAL SOCIETY

Requests for information on early Berlin Residents continue to grow. It seems that more and more descendants of Berlin families are now researching their ancestry. We are now easier to find through the new, Berlin website. For those interested, you can learn more about us by logging on to www.berlin.org and then clicking on "Berlin Historical Society".

One descendent of the Howards that are buried in the little Howard Cemetery on Crosstown Road, found the website and was thrilled that we had included a story about one of her ancestors. To read the story click on "Cemetery Commission" and then click on "The Howard Cemetery" on the Berlin website. Some other family names for which information has been requested are: Knapp (Abel Knapp was Berlin's town clerk for about 50 years ending in 1845), Sheerar (a Sheerar was the only one of the original proprietors that is known to have visited the town), Stickney, Martin, Chandler, Bailey, Hubbard, Bridges and Wade.

We participated in the Berlin Community Day that was held on September 27. Our display consisted of thirteen "before and after" pictures of scenes around Berlin. The "before" pictures were taken by George Bosworth between 1900 and 1914. They are part of the collection of glass plate negatives that George's granddaughter allowed us to copy a couple of years ago. The "after" pictures were taken by Norbert Rhinerson, our current and long-standing president. We displayed the pictures at the Berlin Elementary School and although our display was not often crowded (we were located in the school library and were hard to find), a number of visitors showed real interest and provided us with some useful information and leads. Paul Gillies compiled an interesting history of the Town of Berlin and read it to an attentive group in the afternoon.

We purchased a new computer this year, for our use in compiling genealogical information and have been busy entering data. We also compiled an index of the names of those buried in all of Berlin's cemeteries. All of this data on the computer will simplify the task of our research of Berlin families.

We are still collecting Berlin pictures and memorabilia and are always on the lookout for more. This year we were given a complete five-volume set of Abbe Hemenway's Vermont Historical Gazetteer. The set, which is becoming increasingly difficult to find, was from the collection that belonged to Ray Turner, who lived his entire life in Berlin. Volume four contains an extensive history of Berlin, written by Sylvanus Nye in the 1870's.

Our annual Spring meeting in May featured Gregory Sharrow who presented a slide lecture on the cultural heritage of Vermonters.

We now have Mary Green Nye's "Early History of Berlin, Vermont 1763-1820" on a CD due to the efforts of Steve Merchant. Vernon Turner is also pro-

ducing an index that will make for easy searching of subjects and names in this book. It may be possible to add this entire book to the Town Web site.

Officers of the Society for this year were Norbert Rhinerson, President, Vernon Turner, Vice President, Richard Turner, Secretary, Mary Wells, Treasurer and Directors Sally Schober, Walter Wells and Elene Sartelle.

We welcome new members. Our meetings with a few exceptions are at 7 PM on the fourth Tuesday of each month at the Town Office Building. Contact Norbert Rhinerson at 223-1203 if you are interested in joining.

BERLIN HISTORICAL SOCIETY FINANCIAL STATEMENT 2003

RECEIPTS

Gifts and Donations	25.00
Dues	130.00
Interest	2,478.80
Sales	125.05
Other	50.00

TOTAL RECEIPTS **2,808.85**

DISBURSEMENTS

Dues	35.00
Supplies	632.98
Other	2,764.55
(computer, software, files, etc)	

TOTAL DISBURSEMENTS **3,432.53**

CASH ON HAND DEC 31, 2003

VSECU	Shares	27.02
	Share Draft	157.20
	Money Market	3,895.63
	1 Year CD	37,270.66
	3 Year CD	30,311.90

TOTAL **71,662.41**

BATTERED WOMEN'S SERVICES AND SHELTER

Fiscal year 2003 has been another eventful year for BWSS. We have expanded programs for children and began three new partnerships that will improve services for victims and survivors of domestic violence. Last year, staff and volunteers responded to 3049 hot line calls, an increase of calls by 20% from the previous year. Shelter services were provided to 22 women and 16 children for a total of 1322 person nights, 486 more bed nights than last year. Our schools program, "Violence-Free Relationships Project" reached a total of 624 students in Washington County. BWSS provided community presentations to 225 individuals. Advocates provided support for 120 plaintiffs during Final Relief from Abuse Hearings. Attendance at Court Education Programs was 179. A total of 1,649 people received direct services from our staff and volunteers. Support groups allowed 13 women and 8 children to come together on a weekly basis to process feelings and receive peer support. Our 30 dedicated volunteers contributed 10,627 hours to the work of BWSS.

Our services include:

- **SHELTER:** women and their children fleeing domestic abuse are offered respite from violence in a safe home-like environment. Families are provided information about domestic violence and community resources, referrals and advocacy to social services and the courts.
- **SHELTER YOUTH PROGRAM:** Available to children staying in Shelter.
- **24-HOUR HOT LINE (223-0855):** Staff and trained volunteers maintain a 24-hour hotline to offer support, intervention, information and referrals for victims of domestic violence.
- **COURT EDUCATION PROGRAM:** educating plaintiffs about the dynamics of domestic abuse and the process followed at the Final Abuse Hearing, as well as providing an advocate to be present at the hearings.
- **EMERGENCY, CIVIL and CRIMINAL COURT ADVOCACY:** Accessed information and referrals through the Hotline.
- **SUPPORT GROUPS:** 8-10 week programs with provided childcare.
- **VIOLENCE-FREE RELATIONSHIP PROGRAM:** offered to middle and high school students in Washington County.
- **NOBODY LIKE ME! :** Arts-based violence prevention and intervention group for young children.
- **EDUCATIONAL PRESENTATIONS:** are offered to civic organizations and businesses upon request
- **INFORMATION AND REFERRAL:** services available through our 24-Hour Hotline.

CENTRAL VERMONT HUMANE SOCIETY

Town of Berlin Statistics

Year 2003

Strays by resident	4 dogs, 46 cats, 2 others
Strays by ACO/PD	7 dogs
Total strays	59 animals
Strays returned to owner	7 dogs
Investigations	5
Owner giveups	13 dogs, 35 cats

1 cat of low-income residents vaccinated and neutered/spayed in your community in 2003

BERLIN RANKS IN 8TH PLACE (OF 36) FOR GIVEUPS AND IN 4TH PLACE (OF 36) FOR STRAYS.

CENTRAL VERMONT ADULT BASIC EDUCATION IN BERLIN

Adults in Berlin who want help with learning basic reading, writing, math and English as a second language may receive that help through a free program of instruction provided by Central Vermont Adult Basic Education. Adults enrolled in the program also have the opportunity to study for their high school equivalency (GED) exam or the adult diploma program.

Students and teachers meet in one-to-one and/or small group sessions and design an individual learning program to suit the requirements of each adult student. This "school without walls" ties together basic literacy and math skills with such practical interest areas as child care, budgeting, filling out forms and applications, beginning computer skills, studying for a driver's permit or a Commercial Driving License (CDL), writing reports and memos and reading work related texts.

Thirteen (13) Berlin adults were enrolled in the program last year with the help of Berlin residents who worked closely with CVABE to help make the service accessible to all Berlin residents.

For more information about Central Vermont Adult Basic Education services, you may contact:

Central Vermont Adult Basic Education (main office)
46 Washington Street- Suite 100
Barre, Vermont 05641
(802) 476-4588

The Depot
Youth Education Center
46 Washington Street-Suite 200
Barre, Vermont 05641
(802) 476-6086

CENTRAL VERMONT COMMUNITY ACTION COUNCIL (CVCAC)

Since 1965, the Central Vermont Community Action Council, Inc. has served low-income residents of Lamoille, Orange, and Washington Counties and nine communities in Windsor, Addison, and Rutland Counties. CVCAC's programs and services are designed to help families work toward better lives and to improve the overall quality of life in their communities. This year, CVCAC worked with nearly 9,000 individuals in 4,700 households through Head Start/Early Head Start, our Child Care Food Program, Community Economic Development programs, Family/Community Support Services, Welfare to Work programming, Weatherization assistance, Crisis Fuel resources, and Community Action Motors.

In our most recently completed program year, Central Vermont Community Action helped 147 individuals in 65 Berlin families with emergency assistance and comprehensive program services designed to teach important skills and help people access the resources they need to build better futures.

Here are some CVCAC program statistics for Berlin:

- 39 households (including 88 family members) received emergency assistance with food, shelter, Crisis Fuel, and other basic needs.
- 5 households participated in Head Start and Early Head Start programs that supported 11 family members.
- 2 households received weatherization assistance to help lower fuel bills an average of 20% —the equivalent of 70 gallons of fuel oil or 105 gallons of propane.
- 7 individuals participated in our Community Economic Development programs which include micro business development, individual development accounts, the Central Vermont Revolving Loan Fund, and the Vermont Women's Business Center.
- 1 citizen participated in the Vermont Community Leadership Program receiving both training and resources to help them advocate effectively for community change.
- 3 child care providers participated in our Child Care Food Program to serve the approximately 24 children in the care nutritious meals.
- 2 households received intensive assistance from CVCAC's Welfare to Work staff to transition from public assistance to gainful employment.
- 3 households were issued a vehicle from CVCAC's Community Action Motors garage to enable them to get to work and access many of the services and resources we tend to take for granted.

Your support is critical to our work, and the Board and staff of Community Action are most grateful for your help.

**Central Vermont Community Action Council is
supported by the towns we serve!**

**CENTRAL VERMONT COUNCIL ON AGING
REPORT OF SERVICES TO THE TOWN OF BERLIN
OCTOBER 1, 2002 - SEPTEMBER 30, 2003**

The Central Vermont Council on Aging is a private, non-profit organization that supports elders to remain independent as long as possible in their own homes and communities. We use federal, state and local funds to provide a variety of programs and services for elders, either directly or under contract with local groups and organizations.

Services include case management, information and referral, community and home delivered meals, senior center services, transportation and a number of volunteer opportunities for people of all ages.

The Case Manager for the Town of Berlin is Starlene Campeau. Case Managers are trained to assess needs and create care plan for individuals that includes public, private and volunteer resources.

The Council on Aging contracts with The Galley for the provision of community and home delivered meals for seniors. Noontime meals are served Monday through Friday at The Galley. Home delivered meals are also delivered to the homes of elders who cannot get out to the mealsite.

Transportation is provided under contract with the local transportation authority. Under this agreement, rides are provided to elders to get to and from mealsites, medical appointments and shopping.

Other services such as legal assistance, health insurance information and referrals to other agencies can be provided by calling the senior helpline at 1-800-642-5119.

We appreciate the support for programs and services for central Vermont elders from the Town of Berlin. Please call us for more information or assistance.

CHARLES W. CASTLE
Executive Director

CENTRAL VERMONT HOME HEALTH & HOSPICE, INC

Central Vermont Home Health and Hospice (CVHHH) is a 92-year-old non-profit agency governed by a local voluntary Board of Directors. Serving the residents of 23 Central Vermont towns in the comfort and privacy of their own homes, CVHHH is committed to providing comprehensive, high-quality home health and hospice care to all Central Vermonsters, regardless of their ability to pay. In addition, the agency promotes the general welfare of the citizens of Central Vermont with long term care services and health promotion activities including flu and pneumonia vaccinations, health screenings, and foot care clinics. Our hospice program offers volunteer training and comprehensive bereavement services throughout the year.

Twelve Month Report of CVHHH Services to the Town of Berlin

December 2002 – November 2003

	# of Families Served	# of Visits
Home Health Care		
Skilled and High-Technology Nursing	87	2158
Home Health Aide Service	33	1802
Physical Therapy	53	387
Occupational Therapy	13	63
Speech Therapy	1	1
Medical Social Service	17	105
Hospice Care *		
Nursing	28	522
Hospice Aide Service	5	59
Therapy	2	32
Medical Social Service	8	59
Long Term Care		
Aide and Attendant Care	12	1909
Homemaker	9	363
Maternal Child Health Care	19	87

* Includes care provided in local nursing homes.

Town funding will help ensure CVHHH can continue these services in Berlin through 2004 and beyond.

For more information, contact Eileen Blake, RN, President and CEO, or Barbara Butler, Community Relations and Development Director, at 223-1878.

Continuing a Tradition of Caring:
Over 90 Years of Home Care and 20 Years of Hospice

CENTRAL VERMONT CRIME STOPPERS

Central Vermont Crime Stoppers is a non-profit organization established solely to support the community and Law Enforcement agencies by providing an anonymous tip line for us by all citizens so they may report crime anonymously.

Citizens call the tip line with information they have pertaining to a crime. The information is then disseminated to the appropriate Law Enforcement agency to assist in solving that crime.

TIPLINE; 1-800-529-9998 (Toll free)

An individual calling the tip line is never asked for information concerning their identity. The tip line is a non-traceable, non-recordable phone line. When a call comes in a code is given to the caller (tipster) so they may call back to give additional information concerning the crime, check the status of the tip information and to see if an arrest has been made based on the information they gave.

If an arrest was made based on the tip information, then the board of directors of Crime Stoppers sets a reward based on the seriousness of the crime and the amount of aid the information was to the police.

www.centralvermontcrimestoppers.org

A program called ALERT provides information to local businesses concerning crimes in their area. This is a flyer that is produced by Crime Stoppers with specific details concerning a crime. The flyers are posted at local businesses around the area asking citizens to call the police or Crime Stoppers with information.

Central Vermont Crime Stoppers is a strong member in good standing with Crime Stoppers International organization (C.S.I.). The Crime Stopper program originated in Albuquerque New Mexico in 1978 and currently operates in over 48 countries. The board of directors for Central Vermont Crime Stoppers is made up of citizens in good standing in the community who have volunteered their time to ensure the program is successful.

COUNTIES SERVED: Washington County, Lamoille County

The success of the Program depends on the support of community businesses and citizens. Central Vermont Crime Stoppers does not receive funds through State or Federal sources.

Since last year, Central Vermont Crime Stoppers has added an additional county to its service area; Lamoille County. Central Vermont Crime Stoppers has also had a change of executive directors. Monique Hayden, who has been the director for several years, has moved on to a new personal business. The new director, Eileen Fraga, will work with the board of directors to continue to bring a well-established program to the area.

EILEEN FRAGA

Executive Director

Central Vermont Crime Stoppers

CENTRAL VERMONT ECONOMIC DEVELOPMENT CORPORATION

The economy in Vermont and nationally has struggled for the past year. Central Vermont has not been immune from this trend. Notably, Bombardier has mothballed the Barre Town plant due to a lack of work for rail car production throughout their system. Bombardier is negotiating a number of new contracts but the work, if they are the successful bidder, is several years out. On the plus side there are 800 more people working in Central Vermont than there were a year ago according to Department of Employment and Training statistics. Our unemployment rate is below the State and National averages but underemployment is a concern.

Housing continues to be an issue in Central Vermont. There is more demand for housing than there are units available and employers report that new employees are having difficulty finding appropriate housing. Most new construction is being done for the owner and there is little being built for the market. Cost and affordability at all levels are a concern. CVEDC will continue to work on this issue.

CVEDC has approved four SBA 504 loans in the past year, providing those businesses with long term, fixed rate financing that allowed them to expand. We have also assisted several businesses with VEDA financing.

We continue to work with area organizations on a variety of projects, including filling empty buildings with tenants. Workforce development is still at the forefront of CVEDC's efforts and we are working closely with area businesses and the CV Workforce Investment Board on this issue.

The Small Business Development Center Specialist that works out of the CVEDC office continues to provide area residents with information about starting a new business or in the case of an existing business; marketing, financing or other information to assist their business. Over 140 Central Vermont residents took advantage of this free service last year.

Our web site continues to grow and we encourage you to visit the site.

www.central-vt.com/cvedc

A commercial/industrial site database has been added.

We appreciate the support given to CVEDC by Berlin over the years and look forward to continuing our successful relationship with the town in the future.

CENTRAL VERMONT REGIONAL PLANNING COMMISSION

The Central Vermont Regional Planning Commission (CVRPC) is a consortium of 23 towns and cities in Washington County and western Orange County. CVRPC provides a forum in which municipalities work together to address regional issues and opportunities. It also offers its member communities professional assistance with local planning efforts through its experience and knowledgeable staff.

This past year, the Commission focused on quality of life issues that are addressed in the Regional Plan and worked on the update of the regional Transportation Plan that also serves as the transportation element of the Regional Plan. With the completion of the revisions of these plans, both documents were adopted by the Commission. In addition, the Commission is also involved in the review of regionally significant Act 250 development projects and the local designation of village and growth centers. The Commission continues to work on the development of regional and local pre-disaster mitigation plans, approved eight town plans during the year, and was awarded an EPA Brownfields grant to identify and assess potential Brownfield sites.

CVRPC assisted the Town with review and approval of the Town Plan and maps for the Plan, and reviewed several Act 250 project applications, as well as provided assistance with a planning grant and interpretation of zoning bylaws. In addition, CVRPC is developing a map of impervious surfaces in the Town.

CVRPC continues to work with local officials to provide GIS mapping, including planning maps for a variety of projects and municipal plans, bicycle path suitability maps, and maps of the region's natural resources. CVRPC provides model bylaws, such as the telecommunication facilities bylaws that can be used as a stand-alone ordinance or as an amendment to existing zoning bylaws. CVRPC continues to maintain its web-based planning tools that can guide officials in updating town plans and zoning ordinances and finding additional resources related to planning.

Thank you for your continued support. We look forward to another year of serving our member communities and the Central Vermont Region.

SUSAN M. SINCLAIR, *Executive Director*
MARILYN MILLER, *Commissioner*

COMMUNITY CONNECTIONS

Community Connections is a bridge between schools and communities in Central Vermont. Funded by a federal 21st Century Community Learning Center grant, Community Connections has provided high-quality out-of-school time programs for youth and adults at learning centers in Berlin, Calais, East Montpelier, Middlesex, Worcester, and Montpelier for the past 2 1/2 years. Each learning center offers a balance of educational, enrichment, and life-skill building programming. Last year, 908 elementary school children, 755 middle and high school youth, and 438 adults participated in 514 different Community Connections activities, ranging from reading and homework help, to theater, computers, cooking, snowboarding, canoeing, rock climbing, Spanish, guitar, Lego league, knitting, painting, field trips, summer camp and more.

In addition to out-of-school time programming, Community Connections spearheads key youth-mentoring initiatives. Community Connections collaborates with the Central Vermont New Directions Coalition to run the Girls First/Boyz First! Mentoring Program. Last year, 31 youth between the ages of ten and fourteen were matched with community volunteers and met regularly once each week. Community Connections' Youth Outreach Coordinator works with out-of-school youth, and those who are at risk of dropping out of school, exploring alternative education options and employment opportunities, and guiding them in making healthy life choices.

The Berlin Community Connections program continues to flourish. Summer programs ran for six weeks and served more than 82 students. Each day, five days per week during the school year and during school vacations, an average of 30 families participate in a variety of educational programs including: homework club, math club, gifts galore, community connectors volunteer club, winter adventures, Spanish Conversation, French Conversation, Sign Language, holiday crafts, book worm's reading club, web spinners web design, hot off the press journalism club, recycled art, nutrition, soccer, board games, and science. Community education programs are equally popular including computer courses in Word, PowerPoint, and Excel, and one-time family events. Over 100 community members attended our family game night in November! It's the goal of Community Connections to ensure that programs are accessible to all families. Demonstration of the program's popularity is the fact that more than 151 of Berlin Elementary's 244 students participated in after school and summer programming last year.

We appreciate Berlin's commitment to the provision of quality out-of-school time programming. For more information, please contact Kelly Hintz, Community Connections Coordinator, at 223-4088, or via email at khintz@u32.org.

THE FAMILY CENTER OF WASHINGTON COUNTY

The Family Center of Washington County fosters the positive growth and development of young children and their families. The family Center's array of services includes: infant & toddler, preschool and after school child care programs, playgroups for children from birth to five, parent education and outreach activities for mothers and fathers, training for child care providers, assistance to parents in finding and paying for child care, Side by Side for teen parents, planning and coordinating the Central Vermont Early Childhood Council's region-wide programs for parents as first teachers of their children.

Among the 166 individuals in Berlin who benefited from the Family Center's programs and services from July 1, 2002-June 30, 2003 were:

***13 children and 12 adults** who participated in various **Playgroups**. Playgroups, located at sites in several communities, 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.

***13** who consulted our **Child Care and other Resource & Referral services**.

***24** who received **assistance paying for child care**.

***27** child care providers who consulted our **Provider support services**.

***28** who participated in our **community events**.

***6 adults** who participated in **Parent Education Workshops**

***6** who were served by one of our specialized **Home Visiting programs**.

***21 community members and child care professionals** who planned local and regional **Early Childhood Council** activities.

We are grateful for the support shown by the voters of Berlin. For more information about any of our programs, please contact Lee S. Lauber, Executive Director, at 828-8765.

GMTA (GREEN MOUNTAIN TRANSPORTATION AGENCY)

GMTA replaced WHEELS as the local public transportation provider in Berlin and Washington County following a bankruptcy filing on April 7, 2003. GMTA is currently performing all the former services of WHEELS, as well as some additions and improvements. The most significant improvement impacting Berlin residents was the introduction of the Link Express in September. The Link connects Washington County and Burlington, operating Monday through Friday with two morning and two evening buses in each direction.

GMTA's City Route service travels to and from Berlin to Montpelier and Barre 28 times each weekday, and 23 times on Saturday. The Hospital Hill Route brings residents to Central Vermont Medical Center and the Berlin Mall 24 times each day Monday through Saturday. These supports are vital to transit dependent citizens in Berlin, who disproportionately include persons with disabilities, low-income residents, and seniors. Additionally, GMTA is currently operating 6 Waterbury and 7 Northfield Commuter trips each weekday, connecting those communities with Berlin, Barre, and Montpelier. The first quarter ridership (through October 2003) of these combined services totaled 38,136. Although we can't extract exact data identifying how many were Berlin citizens, it clearly represents a significant number. Additionally, many more are residents of Central Vermont who travel to Berlin to access health care, shop, or work.

GMTA also provides a number of other, non-fixed route services which benefit Berlin residents. They include the Ticket to Ride voucher system, Medicaid and Non-Medicaid medical transportation, PATH authorized travel, and institutional reimbursed transit. Statistically, Berlin residents use these services in greater number than most other communities in Central Vermont. Clearly, GMTA could not operate this scope of service without the local support of the Town of Berlin.

We deeply appreciate the past partnership we have had in serving Berlin residents, and look forward to a continuation of those efforts.

STEVE MAGLIONE
GMTA Regional Manager

GREEN UP VERMONT
GREEN UP DAY, MAY 1, 2004

Thirty-three years strong, "Green Up Day" is a special day when Vermonters clean and spruce up their communities. We were the first state in our nation to designate a day for such cleaning of their entire state. Working together, we can keep our unique Green Up spirit growing for Vermont.

Green Up Vermont is the not-for-profit 501© (3) organization that promotes litter-free communities by supporting Green Up Day, civic pride and education.

Over 13,000 Vermonters participated in Green Up Day 2003, using over 33,000 Green Up bags, collecting over 200 tons of trash, piles of mixed metals and tires. Green Up Vermont arranged widespread promotional support in excess of \$25,000.

The success of Green Up Vermont depends upon two essential ingredients. One is the combined efforts of individuals and civic groups who volunteer to make it all possible; and two, the financial support given by the public and private sectors throughout Vermont.

With your town's help, we can continue our unique annual Vermont tradition of taking care of our beautiful landscape and promoting civic pride so our children grow up with Green Up.

Careful use of resources minimizes Green Up's costs. The State appropriates funds that cover about 15 percent of our budget. The rest comes from gifts from towns, individuals and businesses. These funds pay for supplies, promotion and services of two part-time employees. We ask your community to contribute, according to population, to keep Green Up growing for Vermont.

KELLOGG-HUBBARD LIBRARY

Your Public Library: As part of the Kellogg-Hubbard's legal service area (Montpelier, East Montpelier, Middlesex, Calais, Worcester, and Berlin) you have free access to all the books, magazines, audio cassettes, CDs, videos, children's materials, computers and all family educational programs in what we believe is one of the best and busiest libraries in Vermont. The library is open six days a week starting at 10 a.m., and is open Monday -Thursday until 8 p.m.

Our Thanks: Special thanks go to library trustee, Josh Fitzhugh, Berlin representative to the library board for his hard work on behalf of his town and the library. Thanks also to Berlin volunteers Angela, Sam and Phoebe Shambaugh for their great help with children's library programs! Finally, we'd like to thank the many generous people in Berlin who have contributed to the library's fundraising efforts. We couldn't make these services available without your help.

Circulation Statistics: More people are using the Kellogg-Hubbard than ever before in its history. Even for this busy library, 2003 has been an amazing year. The total number of items borrowed continues to grow: **2000:** 172,643 **2001:** 192,215 **2002:** 221,296 **2003 (projected):** 260,460

Berlin Statistics: As of December 1, 2003, 409 residents of Berlin had library cards at the Kellogg-Hubbard and had borrowed over 11,195 books from the library. If each person had had to buy the materials they borrowed, it would have cost approximately \$279,875. Sharing these materials in a library setting makes financial sense for all of us. As one resident said, "Where else could you walk into a building and walk out with an armload of wonderful books - for *free*?"

2004 Funding Formulas: For the first time, our fiscal request to each municipality in our service area will be based upon that town's library use. Thus, Berlin residents will be asked to contribute considerably less than they were in past years. While libraries in Vermont get an average of 69.5% of their operating income from tax support, the Kellogg-Hubbard only requests 19% from our towns. Also, in order to help relieve the tax burden on the towns that fund the library, we will be charging all patrons who do not live in our legal service area an annual fee to use the library. The anticipated income from this new charge is being deducted from our municipal requests.

Van Go Bookmobile: The Kellogg-Hubbard Library has partnered with U32, Community Connections, and with other agencies to offer this great service to Berlin residents who find it difficult to come to Montpelier for library services. The VanGo makes a public stop at the Town Office in Berlin every Thursday at 10 a.m., and also visits the Berlin Rehab Center on Tuesdays. For more information on the schedule, call 223-4665.

Highlights of 2003: Last year, the Library gave out its 10,000th library card since 2001. We started a video collection this year. Different from the usual video store fare, the collection has plays, documentaries, classic films, musicals, exercise, how-to, BBC comedies, mystery series and much more. Videos can be checked out for up to one week. Also, the library's catalog is now on the web! If you're on the Internet, go to our website at www.kellogghub-bard.lib.vt.us and click on "Check our catalog". Family educational programs were a big hit in 2003, thanks to the hard work of Ellen Miles, Sarah Severns and Ali White who coordinated our First Wednesday Series. Finally, we have to thank an anonymous "angel" who left a harp on our doorstep last January. It made newspapers all over the country and netted the library \$3,000 from its raffle. Someone was looking out for the library.

Respectfully submitted,
Hilari Farrington, Director

MONTPELIER SENIOR CENTER
58 Barre Street
Montpelier, Vermont 05602
802-223-2518

Thank you for your contribution to the Montpelier Senior Activity Center. We appreciate those from the Town of Berlin who participate in our programs, as their presence is a real contribution to the friendly atmosphere of the Center. The Center is available for use by any residents of Berlin who are 55 years of age or better. Your contribution is most welcome and will certainly help as we meet financial obligations pertaining to operation of the Center and its programs.

We remain an active Senior Center with a variety of programs including painting, pool, body toning classes, line dancing, shuffleboard, PACE exercise programs, yoga, Tai Chi, rug hooking, bridge, bowling, swimming, Strong living programs, income tax assistance, computer lab and printing free to our members. We sponsor health clinics bimonthly, foot and massage clinics monthly and a variety of day trips and overnight excursions. We also have monthly socials and weekly dancing with music by "Swingin' Over Sixty", the Center's own big band. We serve a noon meal here on Tuesday and Thursday of every week. Please join us and bring a guest!

We look forward to serving the residents of your town during this upcoming year. Thank you for your continuing patronage and support.

ANDREA G. TAYLOR, *Program Director*

PEOPLE'S HEALTH & WELLNESS CLINIC

Serving the Uninsured and Underinsured of Central Vermont

553 North Main Street, Barre, Vermont 05641

Telephone: 802-479-1229

FAX: 802-479-5444

E-mail: PHWC@sover.net

Mission: To provide primary health care and wellness education to the uninsured and underinsured community members of Central Vermont who cannot otherwise afford these services.

Health care is at crisis point. Our community members are struggling to stay healthy but health care costs are astronomical and access limited. Over the past two years the People's Health & Wellness Clinic (PHWC) has seen a dramatic increase in the numbers of people needing our services. This is due to three major upheavals in our society: sharp increases (over 15%) in health insurance premiums, forcing many of our businesses to eliminate this benefit to their employees; widespread unemployment or under-employment; and severe cuts and changes in Medicaid and VHAP qualifications and benefits. The PHWC is a light at the end of the tunnel for many. It provides the band aide while the politicians, insurance companies, and business leaders struggle to find a solution to the problem.

Over seventy-five health care and community professionals from Central Vermont volunteer their time and expertise at the PHWC. They provide essential primary and preventive health care at the clinic site to those with little or no access to affordable services. Many of our low to moderate income community members—wait staff in our restaurants, clerks in our stores, day care workers, service personnel, aides in our schools and hospitals, farmers, mechanics, carpenters, and many others—seek help at the PHWC, a place where they can feel they will get the attention to their basic health care needs. The PHWC has treated over 3000 patients with over 13,500 visits since it opened its doors in March 1994. The PHWC serves more than 36 towns in Central Vermont and its surrounding areas.

Patients come to the PHWC for regular monitoring of diabetes, hypertension, gout, chronic back pain, asthma, severe arthritis, post cancer, depression, etc., as well as for physicals and immunizations and acute conditions such as bronchitis, flu, cuts, and rashes. Most patients have an average of 5.4 visits per year.

Continued health education with one-on-one counseling, workshops and printed handouts are also provided to assist patients in understanding their symptoms, conditions, medications and other treatments, as well as their lifestyle choices. Continuity of patient care, outreach into the Central Vermont community, referral follow-up and drug company prescription assis-

tance are also provided the clinic's Case Manager, Director and Administrative Assistant.

This past fiscal year we added monthly outreach screenings at the Soup Kitchen, became a designated site for the Ladies Fist Program, and expanded our Diagnostic Testing Program to include the Colonoscopy Project, which assists patients with the high costs of this life-saving procedure.

In addition, the PHWC is a conduit for eligible patients to enroll in the State's Vermont Health Access Program (VHAP), Dr. Dynasaur, Medicaid, and other programs for low-income residents. As a member of the Vermont Coalition of Clinics for the Uninsured, the Clinic gathers essential statistical data useful to those making laws affecting this target population.

For information on scheduling a daytime or evening appointment, volunteering or making a donation, call the Clinic weekdays from 9:00 AM to 3:00 PM, Monday-Thursday.

The first bridge across the Onion (Winooski) River to connect Berlin with Montpelier was first proposed in October of 1788 and was completed before October of 1791. To provide funds for the bridge, the Vermont legislature taxed the towns of Montpelier, Berlin, Middlesex, Waterbury and Bolton.

RETIRED AND SENIOR VOLUNTEER PROGRAM FOR CENTRAL VERMONT AND NORTHEAST KINGDOM

MISSION STATEMENT FOR RSVP- VOLUNTEERS GETTING THINGS DONE FOR OUR CENTRAL VERMONT AND NORTHEAST KINGDOM COMMUNITIES.

Provides the following benefits:

- Serves all Vermonters, regardless of health or income
- An assessment of skills, interest, and talents
- An opportunity to put those skills, interests, and talents to work as a volunteer, helping solve community problems
- An opportunity to be trained in volunteer work of your choice
- A belief and practice in the philosophy that volunteers need to be recognized— RSVP does this in many ways
- Coverage by EXCESS LIABILITY insurance while performing volunteer duties—driving to and from the worksite or (heaven forbid) should an accidental death occur while performing a volunteer activity
- An opportunity, if need exist, to receive mileage reimbursement when driving to and from your volunteer work
- Provides training to organizations utilizing volunteers

OPERATION:

- Has been in Vermont for over 30 years
- Is sponsored by the Central Vermont Council on Aging and governed by three advisory councils
- Funding is provided by the Federal Government (through THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE), State and Local town governments, Green Mountain and Lamoille County United Way and other local fundraising

Statewide there are 6 RSVP programs serving over 4500 volunteers at over 1023 volunteer stations contributing over 480,000 volunteer hours of service. RSVP For Central Vermont and Northeast Kingdom volunteers gave over 105,7238 hours of service to 150 non-profit organizations in Caledonia, Essex, Lamoille, Orange, Orleans and Washington Counties.

VERMONT ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED

The Vermont Association for the Blind and Visually Impaired (VABVI) greatly appreciates the Town of Berlin for including a contribution to VABVI in their 2003 budget.

Our mission is to enable Vermonters with vision problems, whether blindness or impairment, to achieve and maintain independence. We were established with assistance from Helen Keller and the American Foundation for the Blind in 1926. Since then, our agency has provided services to any visually impaired Vermonter who needs them, at no cost to the client, due to the financial support we receive from individuals, businesses, civic organizations, and municipalities as well as state and federal grants. Last year we served 1,413 people statewide – 1,128 adults and 285 children.

Our services for children include teaching and support at home and in the classroom. Our Teachers of the Visually Impaired (TVI) instruct in Braille, and acquire materials such as textbooks in alternative formats appropriate for each child's visual impairment, whether it's Braille, large print or on audiotape. They also assist classroom teachers in instructing with less emphasis on visual learning, such as writing on the blackboard. We also plan educational overnight camps each year, so the students can exercise their independent and daily living skills in a supportive environment. In addition, we also provide transitional services for teens looking beyond high school to higher learning or independent living. We served one child in Berlin last year.

For adults, we make visits to homes to help adapt the home for safety and ease of mobility. We mark stoves, microwaves, thermostats and other appliance for ease of use and help organize pantries and closets to make cooking and other daily living tasks manageable and reasonably efficient. We provide orientation and mobility lessons, including white cane instruction, so that people can get around on their own. We sponsor Peer Assisted Learning and Support (PALS) groups, bi-monthly meetings for peer education and group support, which meet in 11 locations around the state, including Montpelier. We served four adults in Berlin last year.

Volunteers are an important part of our organization. Last year 204 VABVI volunteers drove 181,206 miles and donated 14,631 hours of service – the equivalent of seven and a half full time employees – either by driving, reading, shopping, brailleing, working in our offices or other capacities. It is in large part because of these volunteers that we spent 87 cents out of every dollar on direct services in your community last year. To become a volunteer or to learn more about our services, contact us at 1-877-350-8838 or general@vabvi.org or visit our website at www.vabvi.org.

THE VERMONT CENTER FOR INDEPENDENT LIVING

The Vermont Center for Independent Living (VCIL) teaches people with significant disabilities how to gain more control over their lives and how to access tools and services to live more independently. We also conduct public education and systems change activities that promote the full inclusion of disabled people into the community life.

An estimated one in five Vermonters has a disability. The Vermont Center for Independent Living, a private not-for-profit corporation, is Vermont's first and only cross-disability center for independent living and the first organization in the state to be directed and staffed by a majority of people with diverse disabilities.

Statewide, from October 1, 2002 through September 11, 2003, VCIL responded to 1,974 requests from individuals, agencies and community groups for information and referrals on a broad range of subjects related to living with a disability. We provided one-on-one peer counseling to 342 individuals to help increase their independent living skills and life opportunities; provided 405 households with financial and technical assistance for making their bathrooms and entrances accessible to a disabled family member; provided over 340 individuals with personal assistance and/or assistive technology; provided communications equipment to 67 Deaf, hard of hearing or speech-impaired individuals through our Telecommunications Equipment Distribution Program, and served home-delivered meals to almost 533 Vermonters through VCIL's Meals On Wheels program for Individuals Under 60 with Disabilities.

VCIL's main office is in downtown Montpelier with three smaller regional offices in Bennington, Brattleboro and Burlington. The Montpelier office houses our resource library and our toll-free information line, which provides answers to disability related questions from every Vermont community. Our local based Peer Advocacy Counselors are available to people with disabilities in every municipality in Vermont.

During FY 2003, VCIL provided direct services to Vermonters, utilizing the following services/programs:

1. Information and Referral
2. Home and Community Access program
3. Meals on Wheels (people with disabilities under age of 60)
4. Peer Advocacy Counseling
5. Vermont Telecommunications Equipment Distribution Program
6. Sue Williams Freedom Fund

TO LEARN MORE ABOUT VCIL, CALL US TOLL-FREE AT 1-800-639-1522

VERMONT LEAGUE OF CITIES AND TOWNS

The League of Cities and Towns' mission is to serve and strengthen Vermont local government. Most government services used by Vermonters on a daily basis are those provided by its cities and towns. These include highways, police, fire, recreation, sewer and water. Vermont municipal officials are responsible for raising and expending nearly one-half of the non-federal taxes raised in the state.

In large part, volunteer, elected and appointed municipal officials lead these governments. VLCT provides the following services to its member cities and towns to serve and strengthen the ability of these officials to provide quality services at affordable levels of taxation:

- **Advocacy representation before the State legislature, administration and judiciary, ensuring that municipalities have the resources and authority to serve their citizens.** VLCT is a leader in the education finance debate and in securing revenues for town highway and bridge maintenance progress.
- **Training, technical assistance and publications to strengthen the ability of municipal officials to serve their communities.** In the past year, we have responded to almost 50,000 telephone calls, 21,200 of them from local officials on the toll-free telephone line available to them. Our Municipal Assistance Center and Group Services staffs provided over 750 workshops and small group training sessions attended by over 4,000 municipal officials and answered over 2,300 legal questions posed by municipal officials. VLCT distributed over 575 copies of local government publications and distributed over 3,200 hard copies or electronic versions of VLCT's *Weekly Legislative Report* to municipal officials each week during the legislative sessions.
- **Purchasing opportunities to provide needed services at the lowest cost.** These include an array of municipal insurance programs, among many others. Examples of how this saves local taxpayers dollars are the securing of municipal employee health insurance and liability coverage for town operations. The VLCT Health Trust represents the most affordable option available to provide health insurance to your employees. The value of VLCT PACIF to all our members was made painfully clear last year when the major re-insurer for the largest private sector option available for municipal property and casualty insurance was declared insolvent by the State of Pennsylvania, threatening the payment of claims made under those policies.

All 246 Vermont cities and towns are members of VLCT, along with 140 other municipal entities including villages and fire districts. Membership dues are \$.72 per capita plus a \$250 service fee per year. VLCT maintains its offices in Montpelier and employs 42 staff members. It has an annual operating budget of approximately \$3.0 million

Individuals interested in finding out more about Vermont League of Cities and Towns, including reviewing its audited financial statements can visit its website at www.vlct.org.

WASHINGTON COUNTY DIVERSION PROGRAM**ANNUAL REPORT - FY 2003****WHO WE ARE AND WHAT WE DO**

- We are a local program that addresses unlawful behavior, supports victims of crime & promotes a healthy community.
- Court Diversion is the community alternative to court for first offenders in Washington County.
- Our volunteer boards hear both adult and juvenile cases referred from court by the state's attorney.
- We also administer the Teen Alcohol Safety Program (TASP), a program created by the legislature in 2000 to deal with a crackdown in enforcement of underage drinking laws.

It is our philosophy that ordinary citizens who volunteer their time and energy are more effective in confronting those who have committed crimes than our court system can be, especially the first time that an offender is charged with an illegal act. Our volunteers have the same perspective as those who are victimized by illegal acts, and they are committed to:

OUR GOALS

- to see that the victim is made whole to the extent possible through restitution, apology or service by the offender;
- to see that the community is compensated through service by the offender for the harm it has suffered;
- to help the offender realize the true human consequences and impact of his or her actions; and
- to direct the offender toward activities that will increase his or her chances of being crime free in the future.

IN FY 03 (July 1, 2002 - June 30, 2003):

- We received 225 referrals to Diversion and had 189 TASP clients, for a total of 414 clients served in the period.
- Washington County Diversion and TASP clients performed 5401 hours of community service to various community organizations in this county. Some of the sites included the American Red Cross, Central Vermont Food Bank, Central Vermont Hospital, American Cancer Society, Washington Co. Youth Service Bureau, CV Humane Society, and local school systems.
- Money paid back to crime victims and donations to charities amounted to \$14546.00 for the year.

SINCE THE BEGINNING

- Since Diversion's inception in this county in 1982, over 5800 diversion clients have successfully paid back their victims and the community for their offenses and have been given a fresh start with a clean record, and a total of 1181 crime victims have received compensation totaling over for their losses amounting to over \$304,686.00.

FUNDING

As a community based, non-profit program and United Way Agency in FY 03, Diversion got 53% of its funds from the Attorney General's office; 34% from client fees, 5.5% from United Way and the remaining 7.5% from other local sources like towns and cities. Our total cost per case last year was \$285.00 for each of 468 cases. That is hundreds of dollars less per case than any alternative where the offender goes to court.

**Many thanks to the voters for your consistent support for
Diversion over the years.**

We continue to need — and deeply appreciate — your assistance!

THE WASHINGTON COUNTY YOUTH SERVICE BUREAU / BOYS & GIRLS CLUB

The Washington County Youth Service Bureau/Boys & Girls Club Is An Important Resource To The Residents of Berlin

During the past service year (July 1, 2002 – June 30, 2003) The Washington County Youth Service Bureau/Boys & Girls Club (YSB/B&GC) provided the following services to young people and families in Berlin:

- **32 Teens** participated in the **Basement Teen Center** in Montpelier that provides drop-in time, leadership opportunities, and a variety of activities and events.
- **18 Youths and Their Families** were assisted by the **Country Roads Program** that works with runaway and homeless youths, and also provides crisis intervention and counseling for youths and families.
- **4 Teens** were provided with **Substance Abuse Treatment** counseling.
- **6 Teens** participated in the **Transitional Living Program (TLP)** that helps homeless young people make the transition to independent living.
- **6 Family Members** (3 teen parents and 3 children) participated in the **Teen Parent Program** that helps teen parents and pregnant teens build parenting and life skills, continue their education, and create healthy homes for their children.
- **3 Teens** were provided with information and referrals to services and activities through the **Peer Outreach Program**.
- **17 Community Members** were served through the **30th Community Thanksgiving Dinner** organized by the YSB/B&GC (14 of these residents were provided with home-delivered meals).

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

The Bureau is a private, non-profit, social service agency. All programs and services are funded by foundations, state government, federal government, private donations, area towns, and fundraising activities such as Trees for Teens.

For Information and Assistance

**Call The Washington County Youth Service Bureau/Boys & Girls Club
229-9151**

24 Hours A Day – 7 Days A Week

TOWN OF BERLIN STAFF
Calendar Year 2003

	Total Wages	Benefits	Spec Detail
Amaral, Anthony.....	30.00	2.00	
Barnett, Rosemary.....	26,250.00	7,313.00	
Bell, James III	34,691.00	13,649.00	7,793.00
Blanchette, Donald	356.00	27.00	
Boone, Daniel	72.00	6.00	
Brimblecombe, Scott.....	12,528.00	958.00	
Canavan, Christine.....	3,285.00	251.00	
Ciampi, Scott.....	33,348.00	14,146.00	
Dion, Ronald.....	11,880.00	4,259.00	
Domingue, Michael.....	18,822.00	1,440.00	
Ducas, Andre.....	30,518.00	6,730.00	
Edmands, Sharron.....	15,807.00	2,033.00	
Fitzpatrick, Carol.....	4,674.00	358.00	
Freeman, Richard.....	30,589.00	6,960.00	
Gilman, Shari.....	455.00	35.00	
Haskin, Roberta.....	1,090.00	83.00	
Hoar, Brian.....	10,217.00	864.00	1,077.00
Holmsten, Meaghan.....	1,053.00	81.00	
Irons, Paul.....	378.00	29.00	
Jennings, William.....	43,695.00	10,972.00	1,008.00
Kelly, Gregory	2,145.00	164.00	
Lacasse, Ian	1,000.00	149.00	945.00
Langlois, Katherine	59.00	5.00	
Lawrence, Jr., Irving	378.00	29.00	
Leary, Robert.....	26,788.00	11,576.00	
Maguire, Gregory.....	4,148.00	317.00	
Markham, Gerry.....	725.00	1,670.00	
McIntyre, Jeanne.....	5,005.00	383.00	
Monness, Carol	264.00	20.00	
Monteith, Mark.....	36,985.00	9,038.00	6,190.00
Morey, Richard.....	369.00	28.00	
Morse, Muriel.....	246.00	19.00	
Morse, Rosemary	27,768.00	6,505.00	
Murray, Lyle.....	10,353.00	4,570.00	420.00
Nagle, Michael	1,089.00	83.00	
Niles, Justin.....	12,670.00	1,069.00	1,309.00
Pitonyak, A. Michael	356.00	27.00	
Plude, Laura	472.00	36.00	
Preston, Carla	4,306.00	329.00	
Radke, Ginger	22,921.00	5,514.00	2,931.00
Richardson, Gary	36,608.00	11,297.00	
Rose, Grace.....	4,238.00	324.00	
Rotondi, Robert	95.00	31.00	315.00

	Total Wages	Benefits	Spec Detail
Ryan, James	156.00	12.00	
Strock, Jeffrey	761.00	58.00	
Stupik, Mark	5,600.00	436.00	105.00
Tanguay, Raymond	40,500.00	9,550.00	
Tetreault, Richard	9,827.00	811.00	
Tracey, Joadi, treas	28,505.00	6,481.00	
Tracey, Joadi, del tax coll	3,255.00	0.00	
Willard, Maurice	3,747.00	287.00	
Yahyazadeh, Diana	14,701.00	1,125.00	
TOTALS	\$585,778.00	\$142,139.00	\$22,093.00

Full time benefits inclusive of: Health Insurance, Life Insurance, 50% Insurance

Buy Back, Pension, & Employer contribution to FICA/MEDI...

In 1799 the Paine Turnpike was completed from Brookfield to Montpelier and replaced the Old Brookfield Road as the primary north-south route through the easterly part of Berlin until 1970 when that honor went to I-89.

BERLIN TOWN SCHOOL DISTRICT**WARNING**

The legal voters of the Berlin Town School District are hereby warned to meet at the Berlin Elementary School in Berlin Corners on March 2, 2004 at 10 A.M. to act on the following:

The polls for articles to be voted on by Australian ballot will open at 10 A.M. and close at 7 P.M. (17 VSA § 2561).

ARTICLE 1. To elect a Moderator for the year ensuing [16 VSA § 562(2)].

ARTICLE 2. To elect the following School Directors by Australian ballot (16 VSA § 423 and 706k):

One (1) School Director Two (2)-year Term

One (1) School Director Three (3)-year Term

ARTICLE 3. To hear and act upon the report of the Town School Directors [16 VSA § 563(10) and (11)].

ARTICLE 4. Will the School District adopt a budget not to exceed \$2,224,411.00 for the operation of the school for the ensuing year [16 VSA § 428]?

ARTICLE 5. Shall the audited fund balance as of June 30, 2004 be held in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of funding operations and/or capital improvements [24 VSA § 2804]?

ARTICLE 6. Will the School District authorize the Board of School Directors to borrow money by issuance of bonds and notes, not in excess of anticipated revenue for the school year [16 VSA § 562(9)]?

ARTICLE 7. To transact any other business that may legally come before the meeting.

A meeting will be held on Monday, March 1, 2004 to provide information on the articles to be voted by Australian ballot at Town Meeting. The meeting [as required by 17 V.S.A. § 2680(g)] will be held at the Berlin Town Office at 7 P.M.

The legal voters of Berlin Town School District are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Section 553 of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

SCHOOL DIRECTORS

LINDA BEAUPRE, *Chair*

JOHN LAROSA, *Vice Chair*

CYNDI JOHNSON, *Clerk*

LINDA COUTURE

PETER C. SCHOBBER

Berlin School District
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For The Year Ended June 30, 2003

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ANGOLANO & COMPANY
CERTIFIED PUBLIC ACCOUNTANTSP. O. BOX 639
SHELBURNE, VERMONT 05482LOCATED AT:
2834 SHELBURNE ROADTELEPHONE (802) 985-8982
(800) 540-8992
FAX (802) 985-9442DAVID H. ANGOLANO, CPA
HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

Independent Auditors' Report

To The School Board
Berlin School District

We have audited the accompanying general-purpose financial statements of Berlin School District, Vermont, as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of Berlin School District's management. Our responsibility is to express an opinion on these general-purpose 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Berlin School District, Vermont, as of June 30, 2003, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2003 on our consideration of Berlin School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Berlin School District, Vermont taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of

the general-purpose financial statements of Berlin School District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Angolano & Company

Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

July 24, 2003

Berlin School District
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 20023

EXHIBIT I

	Governmental Fund Type	Proprietary Fund Type	Fiduciary Fund Type	Account General Fixed Assets	Group General Long-Term Debt	Totals (Memorandum Only)
	General Fund	Enterprise Fund	Agency Fund			
ASSETS:						
Current Assets:						
Cash	\$ 186,255	\$ 100	\$ 8,639			\$ 194,994
Accounts Receivable - State	10,507	1,741				12,248
Accounts Receivable - Other	3,050	701				3,751
Due From Other Funds		8,017				8,017
Inventory	-	1,500	-	-	-	1,500
Total Current Assets	<u>199,812</u>	<u>10,059</u>	<u>8,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>218,510</u>
Other Assets:						
Fixed Assets		7,914		981,884		989,798
Amount to be Provided for:						
Career Change Assistance					31,140	31,140
Accrued Vacation					7,714	7,714
Retirement of Long-Term Debt	-	-	-	-	130,000	130,000
Total Other Assets	<u>-</u>	<u>7,914</u>	<u>-</u>	<u>981,884</u>	<u>168,854</u>	<u>1,158,652</u>
TOTAL ASSETS	\$ 199,812	\$ 17,973	\$ 8,639	\$ 981,884	\$ 168,854	\$ 1,377,162
LIABILITIES & FUND EQUITY:						
Liabilities:						
Accounts Payable - Other LEAs	\$ 37,785					\$ 37,785
Accounts Payable - Other	9,672					9,672
Accrued Expenses					7,714	7,714
Due to Other Funds	6,017					6,017
Amount Held for Agency Funds			\$ 8,639			8,639
Career Change Assistance					31,140	31,140
Bonds Payable	-	-	-	-	130,000	130,000
Total Liabilities	<u>53,474</u>	<u>\$ -</u>	<u>8,639</u>	<u>\$ -</u>	<u>168,854</u>	<u>230,967</u>
Fund Equity:						
Investment in Fixed Assets				981,884		981,884
Fund Balance, Reserved	146,338					146,338
Retained Earnings	-	17,973	-	-	-	17,973
Total Fund Equity	<u>146,338</u>	<u>17,973</u>	<u>-</u>	<u>981,884</u>	<u>-</u>	<u>1,146,195</u>
TOTAL LIABILITIES & FUND EQUITY	\$ 199,812	\$ 17,973	\$ 8,639	\$ 981,884	\$ 168,854	\$ 1,377,162

The accompanying notes are an integral part of these financial statements

Berlin School District
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For The Year Ended June 30, 2003

EXHIBIT II

	General Fund	Debt Service Fund	Totals (Memorandum Only)
REVENUES:			
Property Taxes	\$ 1,598,164		\$ 1,598,164
Tuition	9,443		9,443
Miscellaneous	3,254		3,254
State	<u>3,250,553</u>	<u>-</u>	<u>3,250,553</u>
TOTAL REVENUES	<u>4,861,414</u>	<u>\$ -</u>	<u>4,861,414</u>
EXPENDITURES:			
Direct Services	3,856,411		3,856,411
Support Services:			
Students	77,240		77,240
Instructional Staff	109,967		109,967
General Administration	39,402		39,402
Area Administration	169,736		169,736
Fiscal Services	42,597		42,597
Operation & Maintenance of Building	172,592		172,592
Transportation	111,790		111,790
Debt Service:			
Interest Payment		8,219	8,219
Principal Payment		20,000	20,000
Other Outlays	<u>290,706</u>	<u>-</u>	<u>290,706</u>
TOTAL EXPENDITURES	<u>4,870,441</u>	<u>28,219</u>	<u>4,898,660</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(9,027)	(28,219)	(37,246)
OTHER FINANCING SOURCES (USES):			
Transfers In (Out)	<u>(35,061)</u>	<u>28,219</u>	<u>(6,842)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(44,088)	-	(44,088)
FUND BALANCE, JULY 1, 2002	<u>190,426</u>	<u>-</u>	<u>190,426</u>
FUND BALANCE JUNE 30, 2003	<u>\$ 146,338</u>	<u>\$ -</u>	<u>\$ 146,338</u>

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:				
Property Taxes		\$ 487,881	\$ 487,893	\$ 12
Tuition		-	9,443	9,443
Net Earnings on Investments		20,000	-	(20,000)
Miscellaneous		3,246	3,254	8
State:				
General State Aid - Elementary		1,311,405	1,311,405	-
State Transportation Aid		47,478	37,862	(9,616)
Capital Debt Reimbursement		7,835	7,836	1
Mainstream Block Grant		133,148	133,148	-
Intensive Reimbursement		87,917	90,456	2,539
Essential Early Education		22,911	22,958	47
Subtotal Revenues		2,121,821	2,104,255	(17,566)
Property Taxes - U-32		1,110,179	1,110,271	92
State:				
General State Aid - U-32		1,394,005	1,393,949	(56)
State Transportation Aid		49,323	49,323	-
Intensive Reimbursement - U-32		160,881	203,616	42,735
TOTAL REVENUES		4,836,209	4,861,414	25,205
EXPENDITURES:				
Instructional Programs 1100:				
Salaries - Regular	110	702,010	674,815	27,195
Salaries - Temporary	120	20,600	20,020	580
Health Insurance	210	75,166	72,981	2,185
Social Security	220	55,280	52,145	3,135
Retirement	240	586	-	586
Section 125	245	614	614	-
Workers Compensation	250	4,801	6,686	(1,885)
Unemployment Compensation	260	299	300	(1)
Tuition - Course Reimbursement	270	15,500	3,684	11,816
Dental Insurance	280	3,307	4,484	(1,177)
Disability Benefits	285	3,455	3,211	244
Professional Education	320	-	900	(900)
Other Professional Services	330	3,300	4,091	(791)

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Equipment Repairs	430	\$ 300	\$ -	\$ 300
Rentals & Leases	440	4,900	3,907	993
Travel Reimbursement	580	100	-	100
Supplies	610	17,750	26,758	(9,008)
Textbooks	640	10,500	12,098	(1,598)
Equipment	730	2,675	-	2,675
Subtotal		<u>921,143</u>	<u>886,694</u>	<u>34,449</u>
Essential Early Education 1200:				
Professional Education	320	<u>22,911</u>	<u>22,958</u>	<u>(47)</u>
Subtotal		<u>22,911</u>	<u>22,958</u>	<u>(47)</u>
Instructional Services - Special Education 1205:				
Purchased Professional Services	300	250	59	191
Equipment	730	<u>300</u>	<u>-</u>	<u>300</u>
Subtotal		<u>550</u>	<u>59</u>	<u>491</u>
Special Education 1210:				
Salaries - Regular	110	240,883	254,750	(13,867)
Salaries - Temporary	120	3,076	1,014	2,062
Health Insurance	210	29,292	25,075	4,217
Social Security	220	18,663	19,054	(391)
Retirement	240	1,594	-	1,594
Section 125	245	476	510	(34)
Workers Compensation	250	1,603	1,981	(378)
Unemployment Compensation	260	101	108	(7)
Tuition Reimbursement	270	2,440	4,400	(1,960)
Dental Insurance	280	890	954	(64)
Disability Benefits	285	1,185	1,186	(1)
Other Professional Services	330	34,000	19,618	14,382
Supervisory Union Services	331	20,935	20,935	-
Early Education Services	331	23,617	23,617	-
Student Transportation	510	3,500	4,353	(853)
Telephone	530	2,100	2,700	(600)
Supplies	610	3,600	3,936	(336)
Textbooks	640	880	962	(82)
Equipment	730	-	831	(831)
Subtotal		<u>388,835</u>	<u>385,984</u>	<u>2,851</u>
Guidance Services 2120:				
Salaries - Guidance	110	31,707	35,615	(3,908)

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Social Security	220	\$ 2,525	\$ 3,372	\$ (847)
Section 125	245	34	68	(34)
Workers Compensation	250	202	260	(58)
Unemployment Compensation	260	13	15	(2)
Tuition Reimbursement	270	658	450	208
Dental Insurance	280	223	413	(190)
Disability Benefits	285	158	178	(20)
Supplies	610	350	323	27
Textbooks	640	100	-	100
Subtotal		<u>35,970</u>	<u>40,694</u>	<u>(4,724)</u>
Health Services 2130:				
Salaries - Nurse	110	31,507	32,081	(574)
Social Security	220	2,410	2,352	58
Section 125	245	34	34	-
Workers Compensation	250	200	256	(56)
Unemployment Compensation	260	13	13	-
Tuition Reimbursement	270	752	175	577
Dental Insurance	280	254	254	-
Disability Benefits	285	156	155	1
Equipment Repairs	430	120	79	41
Travel	580	-	69	(69)
Supplies - Medical	610	1,300	1,043	257
Textbooks	640	125	-	125
Subtotal		<u>36,871</u>	<u>36,511</u>	<u>360</u>
Occupational Therapy 2136:				
Other Professional Services	330	-	35	(35)
Subtotal		<u>-</u>	<u>35</u>	<u>(35)</u>
Curriculum Assessment 2212:				
Supervisory Union Services	331	15,104	15,104	-
Subtotal		<u>15,104</u>	<u>15,104</u>	<u>-</u>
School Library Services 2222:				
Salaries - Regular	110	56,051	55,740	311
Health Insurance	210	6,086	6,284	(198)
Social Security	220	4,288	4,169	119
Section 125	245	68	68	-
Workers Compensation	250	372	478	(106)
Unemployment Compensation	260	23	24	(1)

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Tuition Reimbursement	270	\$ 940	\$ -	\$ 940
Dental Insurance	280	318	318	-
Disability Benefits	285	291	286	5
Equipment Repairs	430	300	144	156
Supplies	610	500	493	7
Books	640	4,500	4,730	(230)
Audio Visual Materials	650	500	200	300
Equipment	730	-	199	(199)
Subtotal		<u>74,237</u>	<u>73,133</u>	<u>1,104</u>
Technology Services 2225:				
Other Professional Services	330	-	1,494	(1,494)
Supervisory Union Services	331	10,319	10,319	-
Professional Services	331	1,250	-	1,250
Repairs and Maintenance	430	1,300	1,887	(587)
Telephone	530	1,620	1,197	423
Supplies	610	1,850	2,370	(520)
Books and Periodicals	640	-	49	(49)
Computer Software	670	1,600	722	878
Equipment	730	4,300	3,692	608
Subtotal		<u>22,239</u>	<u>21,730</u>	<u>509</u>
Board of Education Services 2310:				
Salaries - Temporary	120	750	465	285
Social Security	220	134	112	22
Technical Services	310	1,346	1,000	346
Legal Services	360	2,500	-	2,500
Fidelity Bond Premium	523	100	100	-
Advertising	540	2,500	1,429	1,071
Travel	580	100	-	100
Supplies	610	470	-	470
Dues & Fees	810	1,300	1,200	100
Subtotal		<u>9,200</u>	<u>4,306</u>	<u>4,894</u>
Office of Superintendent 2321:				
Supervisory Union Services	331	<u>35,096</u>	<u>35,096</u>	-
Subtotal		<u>35,096</u>	<u>35,096</u>	-
Office of Principal 2410:				
Salaries - School Administration	110	121,525	122,527	(1,002)
Salaries - Temporary	120	-	3,295	(3,295)

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Health Insurance	210	\$ 17,538	\$ 14,028	\$ 3,510
Social Security	220	9,297	9,498	(201)
Retirement	240	604	649	(45)
Section 125	245	102	102	-
Workers Compensation	250	866	1,095	(229)
Unemployment Compensation	260	51	55	(4)
Tuition - Course Reimbursement	270	1,600	720	880
Dental Insurance	280	636	636	-
Disability Benefits	285	616	594	22
Equipment Maintenance	430	500	96	404
Rentals & Leases	440	2,275	2,800	(525)
Telephone	530	3,000	2,525	475
Travel	580	150	76	74
Supplies	610	4,800	10,650	(5,850)
Equipment	730	500	-	500
Dues & Fees	810	500	390	110
Subtotal		<u>164,560</u>	<u>169,736</u>	<u>(5,176)</u>
Fiscal Services 2520:				
Supervisory Union Services	331	30,779	30,779	-
Current Interest	830	-	9,918	(9,918)
Subtotal		<u>30,779</u>	<u>40,697</u>	<u>(9,918)</u>
Auditing Services 2526:				
Audit Services	370	<u>1,900</u>	<u>1,900</u>	-
Subtotal		<u>1,900</u>	<u>1,900</u>	-
Operation & Maintenance of Building 2600:				
Salaries - Custodians	110	62,610	63,299	(689)
Salaries - Temporary	120	4,023	4,342	(319)
Health Insurance	210	14,339	14,349	(10)
Social Security	220	5,097	4,998	99
Retirement	240	850	845	5
Section 125	245	102	102	-
Workers Compensation	250	423	547	(124)
Unemployment Compensation	260	28	29	(1)
Dental Insurance	280	859	859	-
Disability Benefits	285	256	257	(1)
Contracted Services	330	4,870	276	4,594
Water and Sewer	411	3,360	4,977	(1,617)
Disposal Services	421	2,700	2,427	273

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
Snow Plowing	422	\$ 2,400	\$ 2,370	\$ 30
Repairs and Maintenance	430	14,000	15,337	(1,337)
Insurance - Property & Liability	520	4,200	3,929	271
Travel Reimbursement	580	300	713	(413)
Supplies	610	13,400	11,106	2,294
Electricity	622	29,000	26,877	2,123
Oil	624	6,000	9,887	(3,887)
Other Energy - Wood Chips	629	6,700	3,566	3,134
Equipment	730	800	1,500	(700)
Subtotal		<u>176,317</u>	<u>172,592</u>	<u>3,725</u>
Student Transportation Services 2700:				
Student Transportation	510	103,213	108,213	(5,000)
Field Trips	519	<u>6,980</u>	<u>3,577</u>	<u>3,403</u>
Subtotal		<u>110,193</u>	<u>111,790</u>	<u>(1,597)</u>
Adjustments/Repayments to State 5200:				
Education Fund	950	87,697	87,710	(13)
Transportation Aid	950	<u>-</u>	<u>6,553</u>	<u>(6,553)</u>
Subtotal		<u>87,697</u>	<u>94,263</u>	<u>(6,566)</u>
Subtotal Expenditures		<u>2,133,602</u>	<u>2,113,282</u>	<u>20,320</u>
Instructional Programs 1100:				
Union High School Assessment	562	<u>2,357,100</u>	<u>2,357,100</u>	<u>-</u>
Subtotal		<u>2,357,100</u>	<u>2,357,100</u>	<u>-</u>
Special Education 1210:				
Supervisory Union Services	331	<u>160,881</u>	<u>203,616</u>	<u>(42,735)</u>
Subtotal		<u>160,881</u>	<u>203,616</u>	<u>(42,735)</u>
Adjustments/Repayments to State 5200:				
Education Fund	950	<u>196,407</u>	<u>196,443</u>	<u>(36)</u>
Subtotal		<u>196,407</u>	<u>196,443</u>	<u>(36)</u>
TOTAL EXPENDITURES		<u>4,847,990</u>	<u>4,870,441</u>	<u>(22,451)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(11,781)	(9,027)	2,754

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance - Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES):				
Transfer To Enterprise Fund		\$ -	\$ (6,842)	\$ (6,842)
Transfer To Debt Service Fund		(28,219)	(28,219)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(40,000)	(44,088)	(4,088)
FUND BALANCE, JULY 1, 2002		-	190,426	190,426
FUND BALANCE, JUNE 30, 2003		\$ (40,000)	\$ 146,338	\$ 186,338

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Revenues, Expenses and Changes
in Retained Earnings - Proprietary Fund Type
Enterprise Fund - Food Program
For The Year Ended June 30, 2003

EXHIBIT IV

Operating Revenue:		
Local Sources:		
Food Service Sales	\$ 30,535	
Total Operating Revenue		\$ 30,535
Operating Expenses:		
Personnel Services	23,145	
Employee Benefits	2,200	
Supplies	2,316	
Food	25,840	
Equipment	6,842	
Depreciation	570	
Commodities	3,250	
Total Operating Expenses		64,163
Operating Income (Loss)		(33,628)
Non-Operating Revenue (Loss)		
State Sources:		
Restricted Grants		
Lunch Match	1,026	
Breakfast Match	234	
Federal Sources:		
Restricted Grants		
School Breakfast Program	5,376	
School Lunch Program	22,947	
Commodities	3,250	
Total Non-Operating Revenue		32,833
Income (Loss) Before Transfers		(795)
Operating Transfers In (Out)		6,842
Net Income (Loss)		6,047
Retained Earnings, July 1, 2002		2,959
Prior Period Adjustment		8,967
Retained Earnings, June 30, 2003		\$ 17,973

The accompanying notes are an integral part of these financial statements

Berlin School District
Statement of Cash Flows
Proprietary Fund Type - Enterprise Fund
Food Program
For The Year Ended June 30, 2003

EXHIBIT V

Cash Flows From Operating Activities:		
Net Income (Loss)	\$	6,047
Adjustments to Reconcile Net Income to Net		
Cash Provided by Operating Activities:		
Depreciation	\$	570
Prior Period Adjustment		8,967
(Increase) Decrease in Accounts Receivable - State		3,218
(Increase) Decrease in Accounts Receivable - Other		(701)
(Increase) Decrease in Due From Other Funds		(6,017)
(Increase) Decrease in Inventory		(705)
Increase (Decrease) in Accounts Payable		(1,723)
Increase (Decrease) in Due To Other Funds		<u>(2,412)</u>
Total Adjustments		<u>1,197</u>
Net Cash Flows Provided By Operating Activities		7,244
Cash Flows From Investing Activities:		
Purchase of Equipment		(7,244)
Cash Flows From Financing Activities:		
None		<u>-</u>
Net Increase (Decrease) in Cash		-
Cash, July 1, 2002		<u>100</u>
Cash, June 30, 2003	\$	<u>100</u>

The accompanying notes are an integral part of these financial statements

Berlin School District
Notes to Financial Statements
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Berlin School District ("School District") is organized, according to State law, under the governance of the Board of School Directors to provide public education to the School District. Except where noted, the accounting policies conform to generally accepted accounting principles, as applicable to governmental units.

The general-purpose financial statements of the School District have been prepared with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

Reporting Entity:

This report includes all of the services provided by the School District to residents. In evaluating the School District's reporting entity in accordance with GASB Statement No. 14, the Financial Reporting Entity, management has included all of the funds and account groups relevant to the operation of School District and that make up the School District's legal entity. Consistent with applicable guidance, the criteria used by the School District are financial accountability and the nature and significance of the relationship. The general-purpose financial statements herein do not include any other governmental entity since none are considered to meet these criteria.

Fund Accounting:

The School District uses several funds and account groups to account for its financial position and results of operations. A fund or account group is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses as appropriate established to record the financial position and result of operations of a specific activity. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds and account groups are grouped in the general-purpose financial statements in this report, as follows:

Governmental Fund Types:

Governmental Fund Types are used to account for the ongoing general government activities of the School District that are financed with general government revenues.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fund – The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds except for major capital projects) of specific revenue sources that are restricted or designated for expenditures for specified purposes.

Debt Service Fund – The Debt Service Fund is used to account for the servicing of general long-term debt principal, interest and related costs.

Proprietary Fund Types:

Proprietary Fund – The Proprietary Fund types are used to account for activities on a fee-for-service basis in a manner similar to private commercial enterprises. The proprietary fund's Enterprise Fund consists of the Food Program.

Fiduciary Funds (Agency Funds):

Agency Funds - The Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, other funds and/or governmental units. Agency funds are custodial in nature and do not involve measurements of results of operations.

Account Group:

The accounting and reporting treatment applied to the fixed assets and long-term debt associated with a fund are determined by its measurement focus.

General Fixed Assets Account Group – General fixed assets account group is used to account for the property and equipment acquired for general government purposes, and are recorded as expenditures in the acquiring fund at the time of purchase.

General Long-Term Debt Account Group – General long-term debt account group accounts for the principal amount of long-term debt and other long-term obligations of the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Measurement Focus and Basis of Accounting:

Basis of Accounting refers to when revenue and expenditures or expenses are recognized in the

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

accounting and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The School District's governmental funds are accounted for using a current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheet and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net assets. These funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable. Revenues that are accrued include federal and state grants, property taxes, interest, and certain charges for current services. Other financing sources such as bond proceeds are recognized when the debt is issued or the transaction is completed.

The School District's proprietary fund type is accounted for using the economic resources measurement focus. Accordingly, these funds report all assets and liabilities on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net assets. These funds use the accrual basis of accounting. Revenues are recognized when they are earned and become measurable and expenses are recognized when incurred, if measurable. The School District applies all applicable accounting and financial reporting standards of the Financial Accounting Standards Board (FASB) in accounting and reporting for these funds.

The agency funds are custodial in nature and do not present results of operations or have a measurement focus. The assets of the agency funds are accounted for on the modified accrual basis of accounting, and funds liabilities equal their assets.

Cash and Cash Equivalents:

For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of six months or less are considered to be cash equivalents.

Accounts Receivable:

The accounts receivable balances at year-end are from governmental entities, except in the proprietary funds which may have some receivables from individuals, and no allowance for doubtful accounts is considered necessary.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations:

Long-term debt expected to be financed from governmental funds are accounted for at face value in the general long-term debt account group, not in the governmental funds. Debt proceeds are reported in a governmental fund as an other financing source, net of any premium or discount and issuance costs. Expenditures for the payment of principal and interest on general long-term debt are recognized in the debt service fund when the payments are due.

Budgets:

The School District is required by state law to adopt a budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP"). The operating budget is prepared by the School District's administration with direction from the School Board, and assistance from the Superintendent and Business Manager of the Washington Central Supervisory Union and approved by the Berlin School District School Board at a properly warned meeting for presentation to the voters. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved by School District Voters at a properly warned annual meeting. The voters vote on the total expense amount and not on the individual line items presented in these financial statements.

Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Fund. Encumbrances are not liabilities and, therefore, should not be recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District has elected to treat its encumbrances as liabilities for budgetary control purposes.

General Fixed Assets:

Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. No depreciation has been provided on general fixed assets. Depreciation on all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation is provided over the estimated useful lives using the straight-line method.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Memorandum Only Columns:

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - SICK LEAVE

It is the School District's policy to permit employees to accumulate earned but unused sick pay benefits. Such benefits must be used during employment; payments for the benefits are not made when the employees leave service unless otherwise provided for by contract. These amounts are not reported as expenditures in the governmental funds because they are not expected to be paid with available financial resources. Instead, any liability is reported in the general long-term debt account group as accrued liabilities.

Teaching staff earn 15 sick days per year, and may accumulate a maximum of 90 days. Non-teaching staff earn 15 sick days per year, and may accumulate a maximum of 90 days.

After serving five years in the District, a teacher who retires pursuant to the Vermont Teacher Retirement Laws shall be paid the sum of ten dollars per day for each day of accumulated sick leave up to 50 days. At June 30, 2003, there are 7 teachers who meet these requirements for a contingent liability of \$3,500.

NOTE 3 - PENSIONS

VERMONT TEACHERS' RETIREMENT SYSTEM

All of the teachers employed by School District participate in the Vermont Teachers' Retirement System ("TRS"), a statewide multiple-employer public employee retirement system covering all teachers in local school districts within the State of Vermont. The Vermont State statutes provide the authority under which benefit provisions and the State's obligation to contribute are established.

Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary. TRS is a cost sharing public employee retirement system with one exception: all risks and costs are not shared by the School District but are the

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 3 – PENSIONS (CONTINUED)

VERMONT TEACHERS' RETIREMENT SYSTEM (CONTINUED)

liability of the State of Vermont. TRS is funded through state and employee contributions and the School District has no legal obligation for paying benefits. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District's employees included in the teacher's retirement plan as required by Government Accounting Standards Board (GASB) Statement 24 to be 4.54% or approximately \$45,825.

Vesting occurs upon reaching five years of creditable service. Normal retirement requires the employee to be either 62 years of age or have 30 years of service. A member may receive a reduced benefit at age 55 with 10 or more years of service. A member that has 10 or more years of service and leaves teaching before age 55 is entitled to a vested retirement benefit payable at age 62 or a reduced amount at age 55.

Contributions by the employees are 3.54% of gross earnings and are withheld pre income tax by the School District. Such withholdings totaled \$35,731.38 during the year and were paid by the School District to the State of Vermont. The School District has no other liability under the plan. The School District's total payroll for all employees during the year was \$1,274,248, with \$1,009,370 of such amount related to employees covered by the retirement plan.

Additional information and ten-year historical trend information can be obtained from the separately issued Vermont State Teachers' Retirement System Comprehensive Annual Financial Report.

403(B) RETIREMENT PLAN

The School District offers a 403(B) (Defined Contribution) retirement plan to employees other than teachers in their individual contract.

Employees are allowed to contribute up to the maximum amount allowed by law. The School District contributes 2%. Vesting occurs immediately.

Normal retirement is 55.

Employee contributions are withheld by the School District and remitted to the Funding Agent (Horace Mann). The School District contributed \$1,494 during the year. The School District's total payroll for all employees was \$1,274,248 with \$74,437 of such amount being related to employees covered by the Plan.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 4 – CAREER CHANGE ASSISTANCE PROGRAM

This program is only offered to teachers from 2000-2004 school years who have 15 years teaching service in the Washington Central Supervisory Union. The school board must agree to adopt the program on a year-to-year basis for by November 1.

The benefit package is as follows:

1. The teacher will receive 100% of the teacher's current teaching salary. Three equal payments will be made on September 1 of the next 3 school years following the teacher's resignation.
2. The teacher shall receive 100% single health insurance coverage under the District's policy.

The liability to the District for this program is as follows:

For the Year Ended June 30, 2004	\$15,570
2005	<u>15,570</u>
Total	<u>\$31,140</u>

NOTE 5 - LONG-TERM DEBT

The School District issues general obligation bonds to finance the acquisition and construction of major capital facilities, renovations, and equipment purchases. General obligation bonds are direct obligations and pledge the full faith and credit of the issuing entity. These bonds are generally issued as 20-year serial bonds with equal amounts of principal maturing each year.

The following is a summary of general obligation bonds & notes:

Vermont Municipal Bond Bank, refunding bond payable, interest at 5.626% paid semi-annually, principal of \$20,000 due December 1 st of each year until 2007, then \$15,000 of each year until 2009, originally borrowed \$290,000 on July 27, 1994	<u>\$130,000</u>
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Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The annual debt service requirement to maturity for general obligation bonds and notes including interest are as follows:

	Principal	Interest	Total
During the year ended June 30, 2004	\$ 20,000	\$ 3,504	\$ 23,504
2005	20,000	2,367	22,367
2006	20,000	4,809	24,809
2007	20,000	3,632	23,632
2008	20,000	2,436	22,436
Thereafter	<u>30,000</u>	<u>1,836</u>	<u>31,836</u>
Totals	<u>\$130,000</u>	<u>\$18,584</u>	<u>\$148,584</u>

The following is a summary of changes in Long-term Debt:

	Balance July 1, 2002	Increase	Decrease	Balance June 30, 2003
VT Mun. Bond Bank	<u>\$150,000</u>	<u>\$0</u>	<u>\$20,000</u>	<u>\$130,000</u>

NOTE 6 - CASH AND REPURCHASE AGREEMENTS

Cash deposits with financial institutions at June 30th amounted to \$194,994. As major revenues are received during the year bank deposits may temporarily exceed \$100,000.

There are four categories of credit risk that apply to the School District's bank balances:

1. Insured or collateralized with securities held by the government or by the government's agent in the government's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the bank's name.
3. Collateralized with securities held by the pledging financial institution's trust department or agent in the government's name. (i.e. repurchase agreements)
4. Uncollateralized.

The School District uses collateralization agreements to protect deposits not otherwise insured by the FDIC and/or SIPC.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 6 - CASH AND REPURCHASE AGREEMENTS (CONTINUED)

Balances held in each area are as follows:

	Carrying Amount	Bank Balance
- Insured (FDIC) and/or (SIPC)	\$ 43,712	\$ 44,116
1. Insured or collateralized with security held by School District or by the School District's agent in the School District's name	0	0
2. Collateralization: Collateral held by the financial institution, or it's trust department or agent in the financial institution's name	194,894	283,944
3. Repurchase Agreement: Collateral held by the financial Institution's trust department or agent in the School District's name	0	0
4. Uncollateralized and Uninsured (includes cash on hand)	<u>100</u>	<u>0</u>
Total deposits	<u>\$194,994</u>	<u>\$283,944</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured, and not collateralized cash could have been much higher than at year end.

Collateralization agreements of \$283,944 are securities held by the bank's trust department or agent in the School District's name. Securities consist of municipal bonds, U.S. Government obligations and U.S. Government Agency Bonds.

NOTE 7 - INTERFUND RECEIVABLES

In compliance with GASB 1300.109 School District does not maintain separate bank accounts for each fund, unless it is required by law, or grant agreement.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 7 - INTERFUND RECEIVABLES (CONTINUED)

The composition of amounts due to and from other funds as of June 30, 2003, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Proprietary Fund – Food Program	<u>\$6,017</u>

NOTE 8 - SUBSEQUENT EVENTS

On July 1, 2003, Berlin School District took out a tax anticipation note at the Chittenden Bank for \$1,979,000 at 1.69%. The principal and interest are due on June 30, 2003.

NOTE 9 - COMMITMENTS

On May 23, 2001 the School District entered into an agreement with Transportation Rentals, Inc. for contracted bus transportation services through June 2004. The contract calls for various costs for different routes, field trips, and activities. The minimum annual cost to the School District for 2004 will be \$110,395.

The School District receives significant financial assistance from the U.S. government and the State of Vermont. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal and state regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits become a liability of the fund that receives the grant. As of year end the School District estimates that no material liabilities will result from such audits.

NOTE 10 - RESERVED FUND BALANCES

Reserved fund balances represent amounts that must be used for specific purposes within that fund and cannot be spent otherwise without prior approval of funding source or School Board. Reservations at year end are for the following:

General Fund:	
Fire Alarm System	\$ 25,000
Budget '03-'04	50,000
SPED Audit	3,000
Board Discretion	<u>68,338</u>
Total	<u>\$146,338</u>

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 11 - ACCRUED VACATION & LEAVE TIME

Accrued vacation and leave time represent vested time earned by employees but not used. If the employee were to leave, this accrued time must be paid. Therefore, it is a liability to the School District at June 30, 2003. These amounts are not reported as expenditures in the governmental funds because they are not expected to be paid with available financial resources. Instead, the liability is to be reported in the general long-term debt account group as accrued liabilities. The amount accrued at year end was \$7,714.

NOTE 12 - RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District 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 School District.

The School District established a separate fund from member contributions to pay administrative costs to Comprehensive Benefits Administrators for claims processing, and dental claims. Payment contributions are based on prior year. No reserve has been established due to the limit on covered services. In the event that total contributions assessed to and made by all members result in an actual surplus or deferral, School District will adjust the next year's premiums.

In addition, Berlin School District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) for Unemployment Compensation, and the Vermont Education Health Initiative (VEHI) for Medical Benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two-year

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 12 - RISK MANAGEMENT (CONTINUED)

unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each members assessed their proportionate share of the deficit.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 13 - FIXED ASSETS

Activity in the general fixed asset account group for the School District for the year was as follows:

	Balance July 1, 2002	Additions	Retirements	Balance June 30, 2003
Buildings	\$ 662,332	\$ 0	\$ 0	\$662,332
Furniture & Fixtures	249,066	13,478	114,725	147,819
Library	<u>167,002</u>	<u>4,731</u>	<u>0</u>	<u>171,733</u>
Totals	<u>\$1,078,400</u>	<u>\$18,209</u>	<u>\$114,725</u>	<u>\$981,884</u>

The proprietary fund's food program depreciates its equipment using the straight-line method over ten years.

Activity in the fixed assets of the proprietary fund for the School District for the year was as follows:

Assets	Balance July 1, 2002	Additions	Retirement	Balance June 30, 2003
Equipment	\$22,668	\$3,326	\$ 0	\$25,994
Accumulated Depreciation	<u>21,428</u>	<u>570</u>	<u>3,918</u>	<u>18,080</u>
Net Fixed Assets	<u>\$ 1,240</u>	<u>\$2,756</u>	<u>\$3,918</u>	<u>\$ 7,914</u>

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 14 - OPERATING LEASES

On November 16, 1999 Berlin School District entered into a lease agreement with Toshiba Financial Services for the lease of a copier. The total amount due is \$16,238, to be paid in monthly installments of \$271 over 5 years. The following is a schedule of future minimum lease payments under this lease.

During the year ended June 30, 2004	\$3,248
2005	1,083
Thereafter	<u>0</u>
Total	<u>\$4,331</u>

Total lease payments made this year were \$3,248.

NOTE 15 - PRIOR PERIOD ADJUSTMENT

The fund balance of the Food Program fund has been adjusted at the beginning of the fiscal year by \$8,977 to reflect fixed assets which were not counted in prior years.

NOTE 16 - RELATED PARTY

The School District has an ongoing financial responsibility to Washington Central Supervisory Union as defined in GASB 14, paragraph 71. Through Washington Central Supervisory Union's assessment process, the School District's responsibility increases to cover a share of any prior year deficits and decreases to share in any prior year surpluses. Separate financial statements on Washington Central Supervisory Union are available from Washington Central Supervisory Union.

The School District is part of the Union 32 School District. Through the Union School District assessment process, the School District's responsibility increases to cover a share of any prior year deficits and decreases to share in any prior year surpluses. As a member of the Union School District, School District is also responsible for a share of any debt carried by the Union School District. Separate financial statements on the Union School District are available from Washington Central Supervisory Union.

Berlin School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 17 - CONTINGENCY

Annually, before November 1st, the Commissioner of the Vermont Department of Education notifies each school of its net cost per elementary and/or secondary pupil for the previous school year.

If the School District received tuition students from other Vermont School Districts it must determine whether it overcharged the sending District. If it did, it must provide the overcharged District with a credit against current tuition or refund the overcharged amount.

Berlin School District
Statement of Changes in Assets and Liabilities
Fiduciary Fund Type - Agency Funds
For The Year Ended June 30, 2003

Schedule 1

	Balance July 1, 2002	Receipts	Disbursements	Balance June 30, 2003
Assets:				
Cash - Student Activities	<u>\$ 6,240</u>	<u>\$ 13,645</u>	<u>\$ 11,246</u>	<u>\$ 8,639</u>
Liabilities:				
Amount Held for Agency Funds	<u>\$ 6,240</u>	<u>\$ 13,645</u>	<u>\$ 11,246</u>	<u>\$ 8,639</u>

The accompanying notes are an integral part of these financial statements

ANGOLANO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 639
SHELBURNE, VERMONT 05482LOCATED AT:
2834 SHELBURNE ROADTELEPHONE (802) 985-8992
(800) 540-8992
FAX (802) 985-9442DAVID H. ANGOLANO, CPA
HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**To the School Board
Berlin School District

We have audited the financial statements of Berlin School District as of and for the year ended June 30, 2003, and have issued our report thereon dated July 24, 2003. 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.

Compliance

As part of obtaining reasonable assurance about whether Berlin School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Berlin School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the School Board, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Angolano & Company

Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

July 24, 2003

Berlin Elementary School Directors' Report

Staffing

The 2003-2004 school year at Berlin Elementary School found us welcoming new members to our school. We welcomed **Jodi Tierney** to the third grade as a classroom teacher. **Christopher Dodge** is our new full time guidance counselor. We have also gained a new P.E. teacher, **Travis Paquet**, as well as a new art instructor, **Jeremy Bazur**. Last, but certainly not least, **Stephanie Allen** and **Tatum Booth** are new additions to our cooking staff. We are very fortunate to have these individuals in the Berlin School Community.

Brenda Seely, Catherine Ring, and Martin Patterson will be greatly missed. They touched the lives of many children in a variety of ways. We appreciate their time, energy, and commitment to the Berlin Community. We wish them the best in their future endeavors.

We would like to also thank **Paula Downen and Natalie Stacy** for all of the wonderful meals they prepared for our children and staff. They will be missed by all.

Many thanks to former assistants **Carol McGinnis, Teddie Rogers, Marlene Barron, and Beth Tetreault**. We appreciate all they have done for our children while at Berlin Elementary School. We wish them the best.

We would also like to welcome **Cyndi Johnson** to the Berlin Board. She is replacing Michelle Champoux. She is a wonderful addition to our Board.

We would also like to recognize **Peter Schober** for his 2 years of service on the Berlin Board. He continues to be involved and committed to the school on many different levels. We truly appreciate all he has done for our school and the community. He will be missed at the Board level.

We need to also recognize **John LaRosa** for his many years of service on the school board, both past and present. John also continues to be involved and committed to the school in many different aspects. We have appreciated all he has done at the board level. He will be greatly missed.

Population

Our elementary school population has declined slightly this year by 5 students. We are currently serving 239 students as of January 8, 2004 as opposed to 244 at this same time last year. This decline has been seen across the state. There is an estimated reduction of 1000 students across the state for FY 2004. The School Board watches these numbers quite carefully. Our ADM, or average daily membership, is very important because it determines how much money we receive from the state for each child. The ADM is a 2 year average determined by the number of students enrolled, or counted, on the first 40 days of school. From all correspondence that we have received from the state thus far, it looks like the general state support grant for Fiscal Year 2004-2005

will be approximately \$6800.00 per student, which is an increase from last year of about \$1,200.00 per equalized student. The large increase in money is due to a new bill passed by the legislature known as Act # 68. Act 68 amends the education funding system created by Act 60 of 1997. It also includes additional educational policy provisions. This bill changes the manner in which education is funded in Vermont. The biggest change is the base education payment, formerly known as the 'block grant' (\$5,650.00), which will be the \$6,800.00 cities and towns will receive per equalized student.

Use of Building

Our school has been used greatly not only by the school community, but by the public as well. Berlin Elementary School is truly the center of our community. The Board takes pride in keeping our facility open during the week and on weekends for a variety of events that take place from sporting events in the gym, to various meetings that take place in the library and in classrooms. There are many after school and evening programs offered to children, adults, and families through Community Connections as well. Working together with the Berlin police, we are able to continue to keep the gate open on weekends during the day and into the early evening. We want people to continue to feel welcomed.

Policies

The Board continues to work with Washington Central Supervisory Union on various policies and updating old policies as well. A district committee was formed 2 years ago to begin work collectively on updating our school policies. We have been working very hard to make sure that all schools in the district have all of the required policies in place. The committee is made up of one Board representative from each school, as well as principals and central office administrators. The committee has been meeting the 1 st Thursday of every month. Linda Beaupre continues to be the policy representative from Berlin on that committee. Thus far in 2003-2004, the Berlin Board has adopted the following policies; Harassment of Employees, Admission of Non-Resident Students, Student Attendance, Independent Educational Evaluation, and a policy on Religion in Schools.

Program Review

The School Board makes time to discuss the concepts and philosophies of education, as well as the business and financing of education. We review programs on a monthly basis, saving part of November and December for budget discussions. Topics presented during the 2003-2004 school year were Custodial, Assessment Report, Kitchen, School Improvement Team, Technology, Special Education, Allied Arts, Primary Unit, Reading Recovery, Guidance, Action Planning Team, Literacy Report, Middle Level Unit, Essential Early Education, Kindergarten, and Intermediate unit. We always welcome and encourage interest and participation.

Goals

The Berlin School Board sets goals annually. We set 5 goals for the 2003-

2004 school year:

- **Action Planning and Strategic Planning:** The Board will participate in the updating of our Action Plan including academic and social well-being for our students. Literacy Instruction support the curriculum and professional development based on current research and best practices about literacy instruction. Evaluate literacy program effectiveness based on student outcomes. Review and update the Strategic Plan.
- **Maintenance of the building:** The Board will study long term school maintenance needs. Full Day Kindergarten; The Board will study the feasibility and merits of a full day kindergarten.
- **Foreign Language:** The Board will study the feasibility and merits of foreign language instruction.
- **Technology; Integration of existing technology and continued development of curriculum and outcome indicators.** The Board will look at existing hardware and work with the technology committee in determining the feasibility of purchasing new hardware. The Board, along with the technology committee will look into any grants that we can apply for to assist with the cost of new hardware. The Board will plan and participate in district wide technology purchasing.

Action Plan

We are presently in year 7 of Act 60, with its provisions as amended by Act 68. Act 60 not only has a monetary impact on education, but also requires schools to attain a high level of standards. In order to do this, Act 60 requires every school to write a 'Strategic Plan' as well as an 'Action Plan'. The plan strives for equity and excellence in education. Our Action Plan dovetails with our Strategic Plan.

Our Action Planning Team looks at various school assessments, and then formulates goals to improve student performance. We review and update goals on an annual basis. This year, one of our main foci continues to be literacy. We revamped the daily schedule so that every grade has 1 1/2 hours of literacy every day. A team of Berlin educators, along with the principal, got together for 3 days over the summer and really looked at the K-6 literacy program at Berlin. They looked at best practices in literacy and formulated building blocks at all grade levels so there would not only be a smooth transition from grade to grade, but expectations were put in place so everyone had the same clear vision.

This past summer, a group of staff took an amazing literacy course on teaching comprehension strategies here at Berlin. They learned many tools to introduce the strategies of reading. Implementing these strategies, looking at literacy homework expectations, and communicating with families through biweekly reports are the top priorities for literacy this year.

New Programs

It has been a very long time since the Board has come to the community asking to implement a new program at Berlin Elementary School. Over the past

9 years, our average budget increase has been 2.5%. We have discussed and prioritized new programs that our elementary school would like to see implemented over the next several years. This year, we are coming to the community to ask for money to implement a full day kindergarten program to begin this fall. Full day programs already exist in Middlesex and East Montpelier, and Calais has a mix of half days and full days for their kindergartners.

Presently, kindergartners are here for approximately 2 1/2 hours per day. Their day begins with 'Morning Meeting,' followed by a 1/2 hour for specials (gym, art, music, library), and a snack and recess time is incorporated as well. This leaves about 1 1/2 hours for academics, small and whole group work, projects, and transitioning! Often times children are hurried through these activities. Sometimes things are skipped because of projects or field trips. All of these pieces are important and the time factor is just one of many challenges.

Full day kindergarten would provide a much richer environment and less hurried experience. We would be able to provide the early support that children need to feel successful at school. Full day kindergarten also reduces retention, and children perform higher academically and socially. Opportunities for small group instruction are provided. More opportunities for earlier intervention happens when students are enrolled in an all day kindergarten. When looking at the big picture, children will be on the same level playing field as other schools in our district when they enter U32. Washington Central has agreed to give us \$33,000.00 from a Consolidated Federal Grant to help us implement this new \$66,000.00 endeavor. We hope you will support the children's needs in our community.

Budget

School budgets will continue to be funded from a combination of sources. As mentioned before, because of the passing of Act 68, the base education payment will be \$6,800.00 per equalized student. Equalized number of students refers to the weighting formula that recognizes that some students cost more than others to educate. Therefore, every student in the state will receive the same amount per equalized pupil.

One other aspect of Act 68 is the grand list is now split between residents and non-residents.

The State has not yet worked out all of the details as of the date this report is being written. However, a preliminary anticipated projection can be given. For resident/homestead tax rates, the base amount is \$1.05 (\$1.10 last year) and goes up depending on what percent above the \$6,800.00 a school spends and depending on the common level of appraisal in that town. We are anticipating Berlin to be around \$1.46, which is a reduction of \$.27 from last year.

For non-residential, the amount is equalized according to the common level of appraisal in that town. We are anticipating a tax rate of about \$1.54, which is a reduction of \$.19 from last year.

What does this mean for Berlin? The Board is proposing a \$2,224,411 .00 budget which is approximately a 5.3 %, or \$111,072 increase in expenditures from last year. Please note that 1.4% or \$29,400 of this is the bond on the roof-

ing project that was approved last year. The actual budget increase is 3.9% or \$81,672.00. \$66,000.00 will be used for all day kindergarten if the budget is approved. Also included in this budget is funding to keep a full time guidance counselor and maintain staff for our literacy program. These positions were partially funded through federal grants which were lost for the 2004-2005 fiscal year. Because of the provisions mentioned earlier concerning the increase in per pupil funds, the local tax rate is expected to drop. Another helpful piece concerning Berlin is that we don't have to pay any money into a sharing pool like we have in years past. This saved approximately \$98,667.00.

We will have a fund balance at the end of the fiscal year. At this point, we are not sure what that exact figure will be. We would like to maintain local control over the fund balance through Article 5 so that this money can be used for the purpose of funding operations and making capital improvements. Various school projects were funded by the 2003-2004 fund balance. \$40,000.00 was used for tax reduction. We purchased a steam cooker for the kitchen (\$6,800.00), additional school supplies amounted to \$5,000.00, books for literacy groups came to 2,000.00, and \$5,000.00 was used for transportation for special needs students.

In total, the authorized budget for 2002-2003 was \$2,074,124.00 and it was underspent by \$29,963.000. However, interest income was \$29,917.00 less than anticipated and we received \$9,616.00 less in transportation aid. \$10,096.00 was made up by tuition students.

The Board would like to extend our thanks to all of those people who have volunteered their time in the school community during the school year. We would like to also thank the PTNA for their continued and incredibly undying support that they give to Berlin Elementary School all year. You are an invaluable asset and we couldn't do any of the projects or have any of the events you bring to our school community without all your dedication and hard work. We really appreciate all you do for this school.

The Board has worked extremely hard to keep the Berlin portion of the school budget at a level that is affordable and, at the same time, to continue to provide for all programs and maintain proper maintenance of the building. The Board had some very difficult choices to make. We had to reshift priorities and we reduced 2.5 paraeducators. This was not an easy task. We would appreciate your support for the Berlin School budget on Town Meeting Day.

Respectfully submitted,

LINDA C.K. BEAUPRE
CYNDI JOHNSON
PETER SCHOBOR
JOHN LAROSA
LINDA COUTURE

BERLIN ELEMENTARY SCHOOL ENROLLMENT
5 YEAR COMPARISON
(as of 1-12-04)

Grade	1999-00	2000-01	2001-02	2002-03	2003-04
K.....	37	22	32	22	38
1.....	40	44	33	32	27
2.....	41	38	38	32	32
3.....	40	43	39	38	32
4.....	36	44	42	35	37
5.....	36	39	47	38	38
6.....	28	40	41	47	35
ANNUAL TOTALS	<u>258</u>	<u>270</u>	<u>272</u>	<u>244</u>	<u>239</u>

UNION 32 HIGH SCHOOL ENROLLMENT
(as of 10-15-03)

Grade	1999-00	2000-01	2001-02	2002-03	2003-04
7.....	35	27	43	40	45
8.....	44	34	28	46	42
9.....	41	36	32	33	47
10.....	55	41	37	33	33
11.....	46	53	47	40	37
12.....	24	44	42	44	37
ANNUAL TOTALS	<u>245</u>	<u>235</u>	<u>229</u>	<u>236</u>	<u>241</u>

Berlin Elementary School

Principal's Report

School Programs

Our Action Plan for school improvement addresses three main areas: literacy, school climate, and exploring full day kindergarten as part of our school program. These three areas define much of where we are putting our energy this year, so I will use them as the lense for viewing our school program and where it is headed. Join me.

Literacy

We initiated changes to our school's literacy program last year. We now have a year's experience with its basic components: grouping children across grade levels according to their skill development, providing a professional teacher for all groups, reducing literacy group size as much as is practicable, and devoting a hour and a half of uninterrupted instructional time to literacy each day of the school year. Last year was an excellent beginning. This year we are focusing on consistency and quality of instruction within the program and good communication between literacy teachers, home room teachers, and families. In June, most of our teachers and some of our instructional assistants participated in a graduate course on Teaching Reading Comprehension Strategies. This one week course provided staff with some common understandings about the importance of teaching vocabulary, fluency, and comprehension and some proven strategies for teaching skills in these areas. Follow up -sessions for the class this fall provided teachers the opportunity to try out their new skills, share them with the instructor and their colleagues, and to receive feedback. The results for our students have been great. Walking into our literacy classes you will see children from K-6 receiving instruction with much more common language being used to teach a continuous curriculum of skills related to reading comprehension. Strategies being taught are highlighted in our biweekly communication to parents. In addition, our teachers meet regularly this year to review student progress and make changes in placement where it is appropriate.

Responsive Classroom

In the area of school climate, Responsive Classroom (RC) has helped us make a great leap forward. Two of our teachers, Cheryl Ollmann and Kay McHugh, are now certified to teacher RC courses. They got right to it this fall teaching an RC I course to 26 colleagues from our district. Another course is planned for this spring. Our School Improvement Team has been meeting weekly to focus on school climate issues. Much of our work has focused on applying the principles of the responsive classroom approach to the times of day that are the least structured and often the most challenging for students and staff: bus riding, lunch time, and recess. Past school surveys have repeat-

edly identified these as areas of concern to staff, parents, and students. This year we have committed to taking a proactive approach to dealing with these issues in ways that involve student and staff input in developing expectations and supporting them. So far, the positive results have been dramatic. Our bus drivers report much more manageable behavior on buses this year. There are fewer referrals to the Planning Room for misbehavior during lunch and recess. This is a year long project and we continue to work on these areas. I am very confident that the improvements will only get better.

Full Day Kindergarten

The third Major area addressed in our Action Plan is full day kindergarten. A committee was charged by the School Board last spring to research kindergarten programs and to report to them in the fall so that any recommendations could be included in next year's budget. Essentially, our research concluded in finding that a full day program would directly benefit many of our Berlin students in sustained academic gains. In particular, those children who come from disadvantaged backgrounds are given a better opportunity to gain the requisite skills they need to be successful learners when more formal instruction in literacy and math begins in first grade. The effects are lasting. Full day kindergarten is one aspect of a comprehensive early education program that helps level the playing field for children. It is much easier and less costly to give children the skills they need early in their school careers than to try to remediate school failure when they are older. In response to the committee's report, the School Board included funding for full day kindergarten in their budget proposal for 2004-2005. I believe taking this step would benefit the academic performance of our Berlin students.

Assessments:

Nearly all Vermont students take the Developmental Reading Assessment (DRA) in 2 nd grade, the New Standards Reference Exams in Language Arts and Math (NSRE) in 4 th grade, and the VT PASS Science Assessment in 6 th grade. A very few special needs students have alternative portfolio assessments to measure growth in the attainment of life skills. The Vermont DRA is a standards-based reading assessment in which each student reads short leveled books and retells the story in his or her own words. Using uniform methods and guidelines, teachers score the student's oral reading for accuracy and the retelling for comprehension. On this test 70% of Berlin students met or exceeded the standards. Although it falls short of the state average (82%) it shows continued improvement over the past three years and is our best score ever. In the language arts portion of the NSRE our students scored lower in reading than the state average but higher than the average in writing effectiveness. On the math portion of the NSRE our students were exactly equal to their peers around the state in math skills, lower in problem solving, and higher in math concepts. On the VT PASS Science Exam our students scored at about the same level as their peers in the district and around the state with

45% of our students meeting or exceeding the standard and 55% nearly meeting the standard. Our scores have been higher or lower in previous years, depending somewhat on the group of students being tested. We expect that changes in our literacy instruction will result in future improvement in our language arts scores.

We also administer the Stanford 9, a norm referenced achievement test in the areas of reading, math, and language at grades 3, 5, and 6. These scores are found on another page of this report. In sixth grade, our exit year, our students scored in the 63 rd percentile in total reading, the 75 th percentile in total math, and the 64 th percentile in language. The scores for our classes, as they have in the past, tend to improve as students move from 3rd to 6 th grade. Graphs giving our complete scores on all these assessments are found in this year's School Report. In addition, information on all state assessments with comparative analysis can be found at the Vermont Department of Education Website.

School and Community

As in the past, our school day is enhanced for our children by the efforts of many who offer before and after school activities to our children through Community Connections and Kid Watch Programs. Our Kid Watch program serves 91 students from 63 families. They average 36 children per day in their morning program and 20 in the afternoon. This year Kid Watch celebrated their 15 th year of continuous operation, quite an accomplishment in the field of school based child care and a testament to the quality of the service they offer. Community Connections clubs run five days per week. They typically serve 20 or more students. In addition to their club offerings, they sponsor our Homework Club which runs four days per week for students in grades 3-6. Together, Community Connections and Kid Watch offer extended day opportunities to Berlin children and their families that surpass what is available in most Vermont communities.

We couldn't do it without you-our parents and our community. To those who attend PTNA meetings, do fund raising, coach team sports, referee, run after school clubs, volunteer during the school day, attend field trips, donate to needy families or our arts program, or simply read with their children at home and get them to practice their musical instruments, I say thank you! And I say a special thanks to the benevolent older gentleman who visits us each year to bring us a bag full of mittens he knits to give out to children who need them. He epitomizes the best of our community. Again, thank you sir, and thank you all.

Respectfully submitted,

LOWELL VANDERLIP

**2003 STANFORD ACHIEVEMENT TEST RESULTS
BERLIN ELEMENTARY SCHOOL**

Last spring the Stanford Achievement Test was administered to students in grades 3, 5, and 6. The figures that follow indicate the results from April, 2003.

The Stanford Achievement Test gives a snapshot of student performance in core academic areas. Our teachers use these results as one means to review the effectiveness of their classroom programs.

Other student assessments are required by the state. Results from these assessments were published in the School Report of February 2004 and are found in the Principal's message of this school report.

GRADE	3	5	6
Reading Comprehension	49	60	62
Vocabulary	52	43	58
Total Reading	51	53	63
Concepts/Problem Solving	52	60	80
Procedures	33	50	65
Total Math	43	56	75
Language	46	56	64

***The scores above are national percentile scores.**

*Did you know that Montpelier Junction and the rail-
road station there are actually part of Berlin?
Freight and passengers started travelling through
West Berlin on the Vermont Central Railway in
1849 when tracks were completed from White
River Junction to Burlington.*

**BERLIN ELEMENTARY SCHOOL
BUDGET 2004-2005**

Final

DESCRIPTION	BUDGET 2004	PROJECTED 2004	BUDGET 2005
REVENUES			
PROPERTY TAXES-ELEMENTARY	\$556,196	\$511,236	\$0 **
TUITION FROM INDIVIDUALS	\$6,100	\$6,100	\$6,100
EARNINGS ON INVESTMENTS	\$60,000	\$41,891	\$42,000
MISCELLANEOUS INC-PURCH DISC	\$3,312	\$3,312	\$3,006
INTEREST EXP.ON INVESTMENTS	(\$40,000)	(\$33,352)	(\$34,000)
GENERAL STATE AID-ELEM.	\$1,266,968	\$1,302,616	(\$0)
GENERAL STATE AID-PRESCHOOL	\$34,401	\$35,369	\$0
GENERAL STATE AID-SHARING POOL	(\$107,887)	(\$98,667)	\$0
HOMESTEAD REVENUES TO SCHOOL	\$0	\$0	\$603,632
EDUC. SPENDING REVENUES FROM STATE	\$0	\$0	\$154,947
NONRESIDENTIAL PROPERTY TAX REVENUE	\$0	\$0	\$1,174,276
STATE AID TRANSPORTATION	\$50,782	\$50,782	\$46,089
CAPITAL DEBT REIMBURSEMENT	\$6,450	\$5,574	\$0
MAINSTREAM BLOCK GRANT	\$137,682	\$137,682	\$137,267
INTENSIVE REIMBURSEMENT	\$66,377	\$71,118	\$69,136
INTENSIVE REIMBURSEMENT-FY 01	\$0	(\$8,004)	\$0
EEE	\$22,958	\$21,958	\$21,958
SUBTOTAL REVENUES	\$2,063,339	\$2,047,615	\$2,224,411
FUND BALANCE	\$50,000	\$50,000	\$0
TOTAL REVENUES	\$2,113,339	\$2,097,615	\$2,224,411

****THIS INCLUDES THE ESTIMATED TOWN OF BERLIN PAYMENT TO THE STATE SHARING POOL.**

AUDITED FUND BALANCE AS OF 6/30/03	\$146,339
PROJECTED CHANGE IN FY 2003-2004	\$16,355
USAGE FOR TAX REDUCTION BUDGET 2003-2004	(\$50,000)
RESTRICTED FOR OTHER ITEMS FIRE ALARM SYSTEM	(\$25,000)
UNRESTRICTED PROJECTED BALANCE 6/30/04	\$87,694

EXPENSES

INSTRUCTIONAL SERVICES

SALARIES-REGULAR-PROFESS.	\$677,412	\$648,494	\$682,438
SALARIES-REGULAR-TECH.	\$12,930	\$12,930	\$29,446
SALARIES-REGULAR-RETIRE	\$15,570	\$15,570	\$15,570
SALARIES-TEMPORARY	\$20,600	\$20,600	\$20,600
HEALTH BENEFITS	\$81,873	\$75,899	\$109,689
SOCIAL SECURITY/MEDICARE	\$55,578	\$53,308	\$59,751
SECTION 125 BENEFIT	\$578	\$645	\$684
WORKMENS COMPENSATION	\$6,237	\$6,635	\$8,524
UNEMPLOYMENT COMPENSATION	\$304	\$1,476	\$1,632
TUITION REIMBURSEMENT	\$15,500	\$15,500	\$12,000
DENTAL BENEFITS	\$5,120	\$5,724	\$5,540
DISABILITY BENEFITS	\$3,539	\$3,567	\$3,840
PROFESSIONAL EDUC SVCS-FIELD TRIPS	\$0	\$1,145	\$5,780
OTHER PROFESSIONAL SVCS	\$3,300	\$3,300	\$2,000
REPAIRS AND MAINTENANCE-CLASSROOM	\$300	\$300	\$0
RENTALS & LEASES-COPIER	\$5,100	\$5,100	\$4,500
TRAVEL	\$100	\$100	\$0
GENERAL SUPPLIES-INSTR.	\$17,314	\$20,331	\$15,176
GENERAL SUPPLIES-TESTING	\$2,500	\$2,500	\$1,500
GENERAL SUPPLIES-ADDL KINDERGARTEN	\$0	\$0	\$4,000
BOOKS AND PERIODICALS	\$16,808	\$15,421	\$13,941
EQUIPMENT	\$1,630	\$0	\$0

**BERLIN ELEMENTARY SCHOOL
BUDGET 2004-2005**

Final

<u>DESCRIPTION</u>	<u>BUDGET 2004</u>	<u>PROJECTED 2004</u>	<u>BUDGET 2005</u>
TOTAL INSTRUCTIONAL SERVICES	\$942,293	\$908,545	\$996,611

INSTRUCTIONAL SV-SPEC PROGR.

PURCHASED PROFES & TECHN	\$250	\$250	\$250
EQUIPMENT	\$300	\$300	\$300
TOTAL INSTR. SV-SPEC PROGR.	\$550	\$550	\$550

GUIDANCE SERVICES

SALARIES-REGULAR-PROFESS.	\$37,034	\$30,814	\$41,208
HEALTH BENEFITS	\$0	\$3,643	\$4,050
SOCIAL SECURITY/MEDICARE	\$2,833	\$2,357	\$3,152
SECTION 125 BENEFIT	\$34	\$34	\$36
WORKMENS COMPENSATION	\$298	\$318	\$443
UNEMPLOYMENT COMPENSATION	\$15	\$73	\$87
TUITION REIMBURSEMENT	\$658	\$658	\$658
DENTAL BENEFITS	\$223	\$128	\$324
DISABILITY BENEFITS	\$185	\$171	\$214
GENERAL SUPPLIES	\$350	\$350	\$500
BOOKS AND PERIODICALS	\$100	\$100	\$100

TOTAL GUIDANCE SERVICES	\$41,730	\$38,646	\$50,772
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HEALTH SERVICES

SALARIES-REGULAR-PROF.OTH	\$33,619	\$33,297	\$34,835
SOCIAL SECURITY/MEDICARE	\$2,572	\$2,547	\$2,672
SECTION 125 BENEFIT	\$34	\$34	\$36
WORKMENS COMPENSATION	\$267	\$285	\$354
UNEMPLOYMENT COMPENSATION	\$13	\$66	\$69
TUITION REIMBURSEMENT	\$752	\$752	\$752
DENTAL BENEFITS	\$254	\$254	\$259
DISABILITY BENEFITS	\$166	\$166	\$171
REPAIRS AND MAINTENANCE	\$120	\$120	\$120
GENERAL SUPPLIES	\$1,400	\$1,400	\$1,573
BOOKS AND PERIODICALS	\$135	\$135	\$150
EQUIPMENT	\$0	\$0	\$0

TOTAL HEALTH SERVICES	\$39,332	\$39,056	\$41,091
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CURRICULUM SERVICES

SUPERVISORY UN SERVICES-CURRIC	\$14,433	\$14,433	\$14,293
TOTAL CURRICULUM SERVICES	\$14,433	\$14,433	\$14,293

LIBRARY SERVICES

SALARIES-REGULAR-PROFESS.	\$50,788	\$50,265	\$52,527
SALARIES-REGULAR-TECH.	\$7,328	\$7,539	\$7,878
HEALTH BENEFITS	\$7,159	\$7,159	\$7,960
SOCIAL SECURITY/MEDICARE	\$4,446	\$4,446	\$4,621
SECTION 125 BENEFIT	\$68	\$68	\$72
WORKMENS COMPENSATION	\$487	\$520	\$648
UNEMPLOYMENT COMPENSATION	\$24	\$120	\$127
TUITION REIMBURSEMENT	\$940	\$940	\$940
DENTAL BENEFITS	\$318	\$318	\$324
DISABILITY BENEFITS	\$302	\$302	\$314
REPAIRS AND MAINTENANCE	\$300	\$300	\$300
GENERAL SUPPLIES	\$500	\$500	\$500

**BERLIN ELEMENTARY SCHOOL
BUDGET 2004-2005**

Final

DESCRIPTION	BUDGET 2004	PROJECTED 2004	BUDGET 2005
BOOKS AND PERIODICALS	\$4,500	\$4,500	\$4,950
AUDIOVISUAL MATERIALS	\$500	\$500	\$500

TOTAL LIBRARY SERVICES	\$77,660	\$77,477	\$81,661
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TECHNOLOGY SERVICES

SALARIES-REGULAR-TECH.	\$6,559	\$6,559	\$10,529
HEALTH BENEFITS	\$0	\$0	\$0
SOCIAL SECURITY/MEDICARE	\$502	\$502	\$805
SECTION 125 BENEFIT	\$7	\$7	\$0
WORKMENS COMPENSATION	\$51	\$54	\$113
UNEMPLOYMENT COMPENSATION	\$7	\$13	\$22
TUITION REIMBURSEMENT	\$200	\$200	\$200
DENTAL BENEFITS	\$64	\$64	\$65
DISABILITY BENEFITS	\$32	\$32	\$0
PROFESSIONAL SERVICES	\$1,400	\$1,400	\$1,900
SUPERV UNION SERVICES	\$4,463	\$4,463	\$5,159
REPAIRS AND MAINTENANCE	\$500	\$500	\$0
COMMUNICATIONS-TELEPHONE/WAN	\$4,649	\$4,649	\$5,088
TRAVEL	\$160	\$160	\$160
GENERAL SUPPLIES	\$1,310	\$1,310	\$970
COMPUTER SOFTWARE	\$990	\$990	\$1,250
EQUIPMENT	\$11,800	\$11,800	\$11,250

TOTAL TECHNOLOGY SERVICES	\$32,694	\$32,703	\$37,511
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BOARD OF EDUCATION SVCS.

SALARIES-TEMPORARY	\$750	\$750	\$750
SOCIAL SECURITY/MEDICARE	\$134	\$134	\$134
TECHNICAL SVCS SCHOOL BD	\$1,346	\$1,346	\$1,000
LEGAL SERVICES	\$2,500	\$2,500	\$2,500
FIDELITY BOND PREMIUMS	\$100	\$100	\$100
ADVERTISING	\$1,600	\$1,600	\$1,600
TRAVEL	\$100	\$100	\$100
GENERAL SUPPLIES	\$100	\$100	\$100
DUES & FEES	\$1,300	\$1,300	\$1,300

TOTAL BOARD OF EDUCATION SVCS.	\$7,930	\$7,930	\$7,584
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OFFICE OF SUPERINTENDENT

SUPERVISORY UN SERVICES-SUPT	\$34,519	\$34,519	\$35,025
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TOTAL OFFICE OF SUPERINTENDENT	\$34,519	\$34,519	\$35,025
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OFFICE OF THE PRINCIPAL

SALARIES-REGULAR-ADMIN.	\$70,383	\$70,383	\$73,550
SALARIES-REGULAR-CLERICAL	\$57,004	\$56,921	\$59,482
SALARIES-TEMPORARY	\$3,000	\$3,000	\$3,000
HEALTH BENEFITS	\$15,483	\$15,483	\$17,325
SOCIAL SECURITY/MEDICARE	\$9,975	\$9,968	\$10,406
RETIREMENT	\$677	\$677	\$707
SECTION 125 BENEFIT	\$102	\$102	\$108
WORKMENS COMPENSATION	\$1,092	\$1,166	\$1,459
UNEMPLOYMENT COMPENSATION	\$55	\$268	\$286
TUITION REIMBURSEMENT	\$600	\$600	\$1,000
DENTAL BENEFITS	\$636	\$636	\$648

**BERLIN ELEMENTARY SCHOOL
BUDGET 2004-2005**

Final

DESCRIPTION	BUDGET 2004	PROJECTED 2004	BUDGET 2005
DISABILITY BENEFITS	\$662	\$662	\$692
REPAIRS AND MAINTENANCE	\$500	\$500	\$500
RENTALS & LEASES-COPIER	\$2,275	\$2,275	\$2,800
COMMUNICATIONS-POSTAGE	\$3,000	\$3,000	\$2,700
TRAVEL	\$150	\$150	\$150
GENERAL SUPPLIES	\$9,800	\$9,800	\$11,100
COMPUTER SOFTWARE	\$0	\$0	\$0
EQUIPMENT	\$500	\$500	\$0
DUES & FEES	\$500	\$500	\$390
TOTAL OFFICE OF THE PRINCIPAL	\$176,394	\$176,591	\$186,303
FISCAL SERVICES			
SUPERVISORY UN SERVICES	\$26,924	\$26,924	\$27,254
TOTAL FISCAL SERVICES	\$26,924	\$26,924	\$27,254
AUDITING SERVICES			
AUDIT SERVICES	\$1,957	\$1,957	\$2,600
TOTAL AUDITING SERVICES	\$1,957	\$1,957	\$2,600
OPERATION AND MAINT. PLANT			
SALARIES-REGULAR-SERVICE	\$64,683	\$65,307	\$68,246
SALARIES-TEMPORARY	\$4,192	\$4,192	\$4,204
HEALTH BENEFITS	\$16,868	\$16,868	\$18,755
SOCIAL SECURITY/MEDICARE	\$5,269	\$5,304	\$5,542
RETIREMENT BENEFIT	\$875	\$887	\$927
SECTION 125 BENEFIT	\$102	\$102	\$108
WORKMENS COMPENSATION	\$577	\$616	\$777
UNEMPLOYMENT COMPENSATION	\$29	\$142	\$153
DENTAL BENEFITS	\$859	\$859	\$875
DISABILITY BENEFITS	\$266	\$266	\$278
OTHER PROFESSL SVC-CLEANING	\$4,870	\$4,870	\$0
WATER & SEWER	\$5,200	\$5,200	\$5,200
DISPOSAL SERVICES	\$2,800	\$2,800	\$2,800
SNOW PLOWING	\$2,400	\$2,400	\$2,400
REPAIRS AND MAINTENANCE	\$9,700	\$9,700	\$9,700
REPAIRS AND MAIN-GRDS	\$2,200	\$2,200	\$0
REPAIRS & MAINTEN-FURNACE	\$2,600	\$2,600	\$4,000
INSURANCE	\$4,200	\$6,068	\$6,432
TRAVEL	\$700	\$700	\$700
GENERAL SUPPLIES	\$13,400	\$13,400	\$13,000
ELECTRICITY	\$29,000	\$29,000	\$28,500
OIL	\$7,000	\$7,000	\$12,500
OTHER ENERGY - WOOD CHIPS	\$6,700	\$6,700	\$4,500
EQUIPMENT	\$0	\$0	\$0
TOTAL OPER. AND MAINT. PLANT	\$184,490	\$187,181	\$189,597
STUDENT TRANSPORTATION SV			
STUDENT TRANSPORTATION SV	\$110,395	\$110,395	\$100,193
STUDENT TRANS-FIELD TRIPS	\$6,800	\$6,800	\$4,415
TOTAL STUDENT TRANSP. SV	\$117,195	\$117,195	\$104,608

**BERLIN ELEMENTARY SCHOOL
BUDGET 2004-2005**

Final

DESCRIPTION	BUDGET 2004	PROJECTED 2004	BUDGET 2005
DEBT SERVICE			
INTEREST	\$7,102	\$3,504	\$2,367
PRINCIPAL	\$20,000	\$20,000	\$20,000
ROOFING INTEREST	\$0	\$0	\$4,900
ROOFING PRINCIPAL	\$0	\$0	\$24,500
TOTAL DEBT SERVICE	\$27,102	\$23,504	\$51,767
INSTRUCTIONAL SVC-SP ED.			
SALARIES-REGULAR-PROFESS.	\$116,945	\$119,133	\$159,307
SALARIES-REGULAR-TECH.	\$124,682	\$112,765	\$70,743
SALARIES-TEMPORARY	\$3,076	\$3,076	\$3,076
HEALTH BENEFITS	\$26,087	\$26,307	\$21,886
SOCIAL SECURITY/MEDICARE	\$18,720	\$17,976	\$17,834
RETIREMENT BENEFITS	\$0	\$0	\$0
SECTION 125 BENEFIT	\$408	\$408	\$360
WORKMENS COMPENSATION	\$2,031	\$2,167	\$2,458
UNEMPLOYMENT COMPENSATION	\$102	\$499	\$481
TUITION REIMBURSEMENT	\$2,440	\$2,440	\$2,000
DENTAL BENEFITS	\$859	\$859	\$1,166
DISABILITY BENEFITS	\$1,223	\$1,223	\$1,188
OTHER PROFESSIONAL SERVICES	\$7,350	\$27,350	\$26,968
SUPERVISORY UN SERV-SPED	\$19,164	\$19,164	\$20,923
RENTALS & LEASES	\$0	\$0	\$1,100
STUDENT TRANSPORTATION	\$1,500	\$0	\$0
COMMUNICATIONS	\$2,100	\$2,100	\$2,800
GENERAL SUPPLIES	\$3,500	\$3,500	\$1,700
BOOKS AND PERIODICALS	\$500	\$500	\$2,072
TOTAL INSTRUCTIONAL SVC-SP ED.	\$330,687	\$339,467	\$336,062
EEE & PRESCHOOL			
PROFESSIONAL-EDUCATION SV	\$22,958	\$21,958	\$21,958
SUPERVISORY UN SERV-EARLY ED PROG	\$34,492	\$34,492	\$29,164
OTHER PROF SERVICES-RELOCATION	\$0	\$0	\$10,000
TOTAL EEE & PRESCHOOL	\$57,450	\$56,450	\$61,122
TOTAL EXPENSES	\$2,113,339	\$2,083,128	\$2,224,411
	(\$0)	\$14,487	\$0

5.3%

Berlin Elementary School
Significant Changes Budget 2004 vs. 2005

	Final	Initial Budget % Increase
Staffing Changes:		
Negotiated Items		
Salary Increases @ 4.5% Prof & ESP, Nonbargaining 4.5%	\$53,877	2.5%
Horizontal Salary Increases	\$8,269	0.4%
Health Insurance Inflation(12.5%) & Coverage Changes	\$16,679	0.8%
ESP-Additional Student Day(179 to 180)	\$660	0.0%
Workers Compensation Insurance	\$3,175	0.2%
Unemployment Insurance	\$2,242	0.1%
Other Benefit Changes	(\$439)	-0.0%
Subtotal Negotiated Items	\$84,463	4.0%
Staffing Changes		
Second Kindergarten Class(1.0 FTE) Save \$33k	\$12,104	0.6% Kindergarten Full Day
Kindergarten Paraeducator Addl 1. FTE	\$20,034	0.9% Kindergarten Full Day
Guidance .3FTE EPSDT Funding	\$8,360	0.4%
SPED Reading Teacher Additional .5 FTE Keep .9	\$34,285	1.6% Transfer from Reg to SPED and NO RIFWas Paid CSR \$\$)
SPED Paraeducator Reduce By 1.5 FTE	(\$25,831)	-1.2%
RIF.2 FTE Title I Teacher	(\$12,349)	-0.6%
District-wide Technology Position Changes	\$4,296	0.2%
Schoolwide Salary & Benefit Savings FY03-04	(\$49,955)	-2.4%
Subtotal Staffing Changes	(\$8,056)	-0.4%
	Budget FY 04	Budget FY 05
Total Staffing Change	\$75,407	3.6% \$1,582,351 \$1,657,758
Nonsalary changes:		
Instructional Svc-Tuition Repairs, Supplies & Books&Equ	(\$7,170)	-0.3%
Instructional Svc-Kindergarten Startup Supplies	\$4,000	0.2% Kindergarten Full Day
Guidance Services-Supplies	\$150	0.0%
Health Services-Supplies & books	\$188	0.0%
Library-Supplies & books	\$450	0.0%
Tech Svcs-Prof Svcs,Wan Line, Equipment etc	(\$191)	-0.0%
WCSU Assessments	(\$2,176)	-0.1%
Board Of Ed-stipendAdvertising & Supplies	(\$346)	-0.0%
Principal's Office-Tuition Reimbursement, Supplies, Equ	\$1,315	0.1%
Audit Services	\$643	0.0%
Opn of Plant & Maintenance	(\$1,038)	-0.0%
Student Transportation Field Trips	(\$2,385)	-0.1%
Student Transportation Contract Increase	\$4,480	0.2%
Student Transportation Kindergarten Bus Savings	(\$14,663)	-0.7% Kindergarten Full Day
Debt Savings-Refinance	(\$4,735)	-0.2%
SPED-Professional Svcs & Supplies etc.	\$19,250	0.9%
EEE Grant	(\$1,000)	-0.0%
PRESCHOOL LOCATION	\$10,000	0.5% Kindergarten Full Day
Miscellaneous Changes	(\$487)	-0.0%
	Budget FY 04	Budget FY 05
Total Nonsalary	\$8,266	0.3% \$530,988 \$537,254
Subtotal Base Budget Increase	\$81,672	3.9% \$2,113,339 \$2,195,011
Roofing Project Approved @ March 2003 Town Meeting	\$29,400	1.4%
Total Budget Increase	\$111,072	5.3% \$2,113,339 \$2,224,411

BUDGET SUMMARY				
U-32 DESCRIPTION	ACTUAL 2002-2003	BUDGET 2003-2004	PROJECTED 2003-2004	BUDGET 2004-2005

REVENUES

TUITION	92,336	92,000	135,628	140,773
INVESTMENT INCOME	73,889	40,000	37,828	38,000
ASSESSMENTS	8,279,823	8,633,266	8,633,266	9,196,849
MISCELLANEOUS INCOME	31,104	53,140	65,040	53,640
TRANSFER FROM CONSTRUCTION FUND	276,629	0	253,090	0
SPECIAL EDUCATION INCOME	742,601	600,681	746,754	567,029

SUBTOTAL REVENUES	\$9,496,382	\$9,419,087	\$9,871,606	\$9,996,291
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FUND BALANCE	0	0	0	0
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TOTAL REVENUES	\$9,496,382	\$9,419,087	\$9,871,606	\$9,996,291
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EXPENSES

BUSINESS ED.	120,796	122,972	122,435	127,876
DRIVER ED.	86,643	66,458	73,764	76,831
ENGLISH	646,230	661,200	655,469	686,281
ACTING, DANCE & VISUAL ARTS	192,805	205,489	206,994	219,576
FOREIGN LANGUAGE	205,580	214,487	218,303	231,830
TECHNOLOGY ED.	118,971	124,874	125,285	131,532
LIVING ARTS	97,794	98,858	92,085	94,791
MUSIC	183,390	191,225	182,855	182,019
PHYSICAL ED.	244,202	246,541	251,732	267,734
MATHEMATICS	512,160	539,487	522,300	551,363
SCIENCE	579,174	609,952	590,325	620,473
SOCIAL STUDIES	457,780	488,952	494,426	500,222
INSTRUCTIONAL-SCHOOLWIDE	179,601	183,597	201,541	288,111
OTHER INSTRUCTION-504	33,603	27,352	29,251	33,798
MIDDLESCHOOL PROGRAMS	23,611	24,450	24,450	27,075
CO-CURRICULAR ACTIVITIES	454,261	446,678	471,174	483,137
ALTERNATIVE PROGRAM	523	0	0	0
GUIDANCE SERVICES	345,475	345,631	347,929	364,560
HEALTH SERVICES	79,470	85,581	84,349	88,544
MEDIA SERVICE	94,689	82,174	82,382	81,807
SCHOOL LIBRARY SERVICES	186,318	188,687	190,036	202,839
TECHNOLOGY SERVICES	144,474	161,196	163,270	164,189
BOARD OF EDUCATION	33,459	35,126	35,126	35,126
OFFICE OF SUPERINTENDENT	145,580	151,425	151,425	171,030
OFFICE OF PRINCIPAL	688,859	677,082	712,857	698,792
FISCAL SERVICES	89,261	83,284	83,284	94,513
AUDITING SERVICES	2,600	2,730	2,730	3,700
OPERATION AND MAINTENANCE	944,674	843,015	870,983	918,698
STUDENT TRANSPORTATION SV	386,260	399,493	399,493	407,191
TRANSFERS TO OTHER FUNDS	1,133,305	856,676	1,109,766	978,738
SPECIAL EDUCATION	1,377,555	1,254,415	1,433,102	1,263,915

TOTAL EXPENSES	\$9,789,103	\$9,419,087	\$9,929,121	\$9,996,291
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WASHINGTON CENTRAL SUPERVISORY UNION

To the Residents of the Towns of Berlin, Calais, East Montpelier, Middlesex and Worcester:

In our capacity as public schools, the districts of the Washington Central Supervisory Union are required to locate, identify, and evaluate any child or student from birth and up who may require special education and related services in order to access and benefit from public education.

The Federal special education regulations define a **child with a disability**, as a child having mental retardation, a hearing impairment including deafness, a speech or language impairment, a visual impairment including blindness, emotional disturbance, an orthopedic impairment, autism, traumatic brain injury, a health impairment, a specific learning disability, deaf-blindness, or multiple disabilities, and who requires specialized instruction and related services.

If you know of a child who might have a disability as described, please contact the principal of your local district or contact Wm Lee Sease, at 229-0553 ext. 303, if you live in the towns of Berlin, Calais, East Montpelier, Middlesex, or Worcester. Evaluations will be conducted in accordance with the procedures described in §§300.530-300.535 of the Federal Regulations for Special Education and in accordance with the State Regulations for Special Education outlining the procedures for special education evaluations.

SUMMARY REPORT OF THE FINANCIAL CONDITION OF THE WASHINGTON CENTRAL SUPERVISORY UNION

Submitted to the Town Auditors for the Towns of Berlin, Calais, East Montpelier, Middlesex and Worcester.

Pursuant to 16 V.S.A. § 261(a)(10) on behalf of the Board of Directors of the Washington Central Supervisory Union, I hereby submit the following summary report of the financial operations of the supervisory union.

For the year ending June 30, 2003, the Washington Central Supervisory Union operated on approved general fund and special education budgets totaling \$1,003,666. The supervisory union ended fiscal year 2003 with a \$281,839 general fund balance and a \$50,000 special education fund balance.

For fiscal year 2004, the supervisory union budgets total \$1,003,666 and it is expected that the year will end in balance.

At this time, it is expected that the supervisory union general fund and special education budgets for fiscal year 2005 will total \$1,045,315.

The supervisory union does not receive state aid for special education or early education programs. Block grant, intensive reimbursement and extraordinary reimbursements are received by the town school districts based on their specific allocation formulas.

Respectfully submitted,
Robbe Brook
Superintendent of Schools

WASHINGTON CENTRAL SUPERVISORY UNION**Superintendent's Office Report**

I am pleased to have this opportunity to report on the educational and financial status of Washington Central Supervisory Union (WCSU). WCSU is comprised of Berlin, Calais, Doty, East Montpelier, Rumney Elementary Schools and U-32 Middle and High School. As a supervisory union, our goal is to provide the highest quality educational opportunities for the 1,700 students we serve Pre-K through Grade 12.

To meet this goal, over the past few years, we have focused on: improving curriculum, instruction and assessments; enhancing school climate and safety; recruiting and retaining high caliber staff; integrating and expanding technology and providing educational and financial leadership to enhance educational opportunities and maximize cost efficiencies.

Improving Curriculum, Instruction and Assessment

- WCSU teachers and administrators are committed to ensuring all students receive high quality standards-based instruction. Under the leadership of Tim Flynn, Director of Curriculum, Instruction and Assessment, teachers have continued to work to develop curriculum and assessments in their classrooms and courses that align with the Vermont Standards.
- WCSU has a comprehensive PreK-12 Assessment System that includes local, state, and national assessments. These assessments provide data to assess how well students in WCSU are doing, identify areas we need to address, and most importantly guide our instruction to ensure increased outcomes and accountability.

Student Achievement and Reporting Student Progress

- Through concentrated and on-going efforts, all of our school and student assessments on the various state and national assessments are steadily improving. We are proud of the gains we have made, yet recognize there is still room for improvement. As a supervisory union our commitment is to continuous improvement.
- Annually each school prepares a School Report to provide parents and community members with school and student assessment results. These reports are mailed to all residents in late February and are available in each school.
- You may also view all WCSU student assessment results on the State website <http://maps.vcgi.org/schlrpt/>.

Strategic and Action Planning

- WCSU, as well as each school, has developed a long-range strategic plan and an annual action plan. The purpose of these plans is to improve student performance, establish short and long-term goals and monitor our progress.
- School teams made up of staff, parents, community and school board members meet on a regular basis to review and revise school action plans. The teams review student performance and other school data to set targets and strategies to improve performance.
- Under No Child Left Behind (NCLB) each school must meet adequate yearly progress (AYP) and disaggregate students performance data for all major demographic groups.
- Every student in WCSU made AYP this year based on the State test data.

Professional Development

- WCSU recognizes the importance of providing on-going quality professional development as a means to improve student learning. A Professional Development Council, comprised of teachers and administrators from each school, is responsible for planning professional development opportunities for all staff. The Council has created a three-year plan focusing on four main areas: literacy, school climate, collegueship, and standards-based instruction and assessment. Over the past year, teachers, support staff, administrators, and board members have participated in numerous professional development trainings, workshops and courses related to these, as well as other topics.

Special Services

- We are pleased to welcome Nancy Thomas, a resident and former East Montpelier board member, as WCSU Director of Special Services. Under Nancy's leadership our schools provide a continuum of services to meet the needs of students with special needs. Our primary goal is to accommodate instruction within the classroom by working in collaboration with classroom teachers. In accordance with Act 117, each school has developed an Educational Support System and Educational Support Teams to provide early intervention and to ensure each student has the necessary support for academic success. There are approximately 181 students receiving special education services in WCSU.

Early Education Programs

- WCSU is extremely proud of its comprehensive Early Childhood Education Programs. These programs currently serve 90 children in its Family, Infant and Toddler Program (FIT), an Early Education Initiative Program (EEI), an Essential Early Education Program (EEE) and

Preschool Programs located at Berlin, East Montpelier, Doty and Calais Elementary School.

- In addition, all five elementary schools provide playgroups and home visits where appropriate. Much credit for these outstanding programs goes to Kate Rogers, Director of the Early Education Programs, for her expertise and commitment to young children, their families and the entire preschool staff.

Medicaid Reimbursement and Grant Funds

- WCSU continues to actively pursue obtaining Medicaid reimbursement and other grants. These funds allow us to provide additional learning opportunities for students and provide staff development opportunities for staff, while not placing additional burdens on our taxpayers. Some of the most significant grants we have received in the past year include: Consolidated Federal Grants, IDEA B Preschool Grant, technology and assessment grants and most significantly the 21st Century Community Connections Grant.
- Medicaid funds, Consolidated Federal Grant funds and funds from the Community Connections Grant, have allowed us to support literacy instruction, social skills training, home school coordinators, and to collaborate with the Montpelier School District to expand our before school, after school and summer school programs.
- In conjunction with Washington Central Friends of Education, we have received grants to support School-To-Work initiatives, Kidsnet (Service Learning), and a New Directions Grant to reduce drug and alcohol use among our youth.

Fiscal Services

- The financial status for all our schools and central office continues to be in excellent condition. We have continued to look for ways to maintain costs, while at the same time maintaining or enhancing programs. Much credit for this goes to Lori Bibeau, Business Administrator for WCSU, who manages and oversees all fiscal and business operations. Lori works closely with central office and school administrators, school directors and town officials to develop and monitor school and central office budgets and grant funds.
- This year was the first year of developing budgets under Act 68, the new school funding law. Although the equalized block grant per student will increase for FY '05 from \$5,800 to \$6,800, we have worked to scrutinize our budgets in an effort to reduce school spending to contain local taxes. Unfortunately, because we are in a transition year, we are not exactly sure how this will translate into tax rates.

- To further reduce costs, we participate in joint bidding and purchasing district-wide for fuel, supplies and technology, which has resulted in a significant cost saving.
- Lastly, it is important to note that, although the WCSU budget includes costs for district-wide programs and preschool, each elementary school receives revenues back for these programs.

Technology

- Recognizing the importance of technology as both an instructional and administrative tool, this year, WCSU has placed a heightened focus on technology and allotted more resources to support technology planning, integration and expansion.
- Under the leadership of Dennis Beloin, Director of Technology at U-32 and WCSU, WCSU has created a vision for the use of technology, developed school and district technology plans to better utilize technology within our schools and supervisory union.
- Technology standards for staff have been developed, requiring all WCSU staff to exhibit proficiency on Level 1 standards by June '05. Additionally, a technology committee has begun identifying student expectations at all grade levels.
- WCSU schools and the central office are linked through a wide-area network (WAN). This network allows all our schools to share and track student and personnel information and has improved our financial and accounting systems.
- The WCSU web site (www.wcsuonline.org) links to school web sites, school closing information and job recruiting postings. We encourage you to check out our web sites and give us feedback on how these sites can further meet the needs of our students and community.

WCSU District-Wide Committees

- To work more efficiently as a PreK-12 educational system, we have established the following district-wide committees with representatives from each school: a WCSU Policy Committee, a WCSU Transportation Committee, a Blue Ribbon Teacher Evaluation Task Force, a WCSU Technology Committee, and a Central Office Facility Committee.
- Each committee meets on a regular basis and provides the boards with updates, draft policies, written reports and other information to assist them in programmatic and budgetary decisions. If you are interested in serving on any school or supervisory union committee, please let us know.

Central Office Facilities

- In an effort to reduce supervisory union costs, WCSU has been exploring several options to house the central office administrative and fiscal staff. These include renovating a building on the U-32 campus, purchasing a facility and seeking out other potential lease properties. Ideally, the central office staff would like to be housed on the U-32 campus. However, in this particular instance, cost considerations and ways to reduce costs to taxpayers are a number one priority. At the time of this report, several options are still under consideration. Further information will be forthcoming and, if it appears a purchase is the most cost efficient, we will seek voter approval.

Quality Staff and Administrators

- Recruiting and maintaining quality staff and administrators continues to be a top priority. WCSU currently employs 196 certified staff and 163 support staff - 96 of which hold a Master's degree.
- WCSU is fortunate to have such outstanding, committed and caring educators serving our youth. One hundred thirty-seven members of our staff have served in Washington Central Supervisory Union for 10 years or more.
- Credit for the many accomplishments of our supervisory union goes to the efforts and commitment of our outstanding professional and support staff, as well as to our administrative leadership team.

Parent and Community Involvement

- Parent and community involvement is vital to quality schools and school improvement. WCSU is fortunate to have parents, community and board members who provide on-going commitment, involvement and support to our children and schools. It takes our combined efforts to meet the diverse and growing needs of all our students and provide them with the educational opportunities to become life-long learners and caring and responsible citizens.
- We are truly fortunate to have such wonderful parents and community members supporting our schools and children. Thank you all for helping us meet the needs of our most precious resource- our children.

Respectfully submitted,

ROBBE BROOK

Superintendent of Schools

WCSU List of Expense Budget Changes
FY 04-05-Full Board Meeting of December 10, 2003

Final	Increase (Decrease)	% Increase(Decrease) Over Total Budget 03-04	Comments & Explanations
Salaries and Benefits			
Salary increases (27 Employees)	\$21,338	2.13%	4.5% Teachers, 3.5% Support Staff, 3% Administrators
Horizontal Salary Increases	\$1,039	0.10%	Two Teachers
Health Insurance-Current Enrollment with 12% Inflation	\$9,483	0.94%	\$4105 of this increase is due to underfunding of current year budget.
Workers Compensation Insurance	\$2,490	0.25%	Claims Experience District-wide
Other Benefits & Changes	(\$196)	-0.02%	
Technology Staffing	\$2,033	0.20%	Implementation of District-wide Technology Staffing Plan.
Subtotal Salary and Benefit Items	\$36,187	3.61%	
Nonsalary Items			
Early Education-WCMH Services	(\$14,350)	-1.43%	Staff performs these duties versus WCMH.
Early Education-Tuition Reimbursement	\$1,170	0.12%	
SPED Insurance & Tuition Reimbursement	\$851	0.08%	
Technology Services-Telephone Costs & Supplies	\$2,430	0.24%	Previously paid by Administrative Fees.
Superintendent -Postage Lease, Copier Maintenance Supplies	\$2,756	0.27%	Previously paid by Administrative Fees.
Superintendent -Insurance	\$423	0.04%	
Auditing Services	\$529	0.05%	
Subtotal Nonsalary Items	(\$6,191)	-0.62%	
Subtotal Base Budget Increase	\$29,996	2.99%	
Operation & Maint Building-Lease proposal 5 years	\$11,653	1.16%	This amount is needed to remain at current office location or to cover new construction costs in year one.
Subtotal Total Budget Increase	\$41,649	4.15%	
Budget FY 04	\$1,003,666		
Budget FY 05	\$1,045,315	4.15%	

**Washington Central Supervisory Union
Budget Summary
Fiscal Year 2004-2005**

	Budget 2004	Proposed Budget 2005	Increase (Decrease)
Anticipated Revenues:			
Assessments	\$731,557	\$795,206	\$63,649
Earnings on Investments	\$20,000	\$20,000	\$0
State Placed Reimbursements	\$120,000	\$120,000	\$0
Early Education Program	\$72,109	\$70,109	(\$2,000)
Total Anticipated Revenues	\$943,666	\$1,005,315	\$61,649
Fund Balance Usage	\$60,000	\$40,000	(\$20,000)
Total Source of Funds	\$1,003,666	\$1,045,315	\$41,649
Expenditures:			
Instructional Svcs-State Placed Students	\$120,000	\$120,000	\$0
Early Education Program	\$174,894	\$177,213	\$2,319
Special Area Admin. Services	\$138,217	\$140,847	\$2,630
Instruction Develop. Services	\$92,045	\$96,213	\$4,168
Technology	\$30,257	\$34,728	\$4,471
Superintendent's Office & Admin. Costs	\$212,567	\$223,539	\$10,972
Fiscal Services	\$201,106	\$206,541	\$5,435
Operation & Maintenance of Bldg.	\$34,580	\$46,234	\$11,654
Total Expenditures	\$1,003,666	\$1,045,315	\$41,649
Total Use of Funds	\$1,003,666	\$1,045,315	\$41,649

Washington Central Supervisory Union
Budget Summary
Fiscal Year 2004-2005

NOTE: Special Svcs & Early Educ. Programs generate revenues which offset these costs. The revenues are in the respective school's budget.

(See Note***)

BUDGET 2004-2005 School	ADM	ADM %	Administrative Assessment	Curriculum Assessment	Technology Assessment	Fiscal Services Assessment	Special Svcs Assessment	Early Educ. Assessment	Total Assessment
Berlin	242	14.9%	\$35,025	\$14,293	\$5,159	\$27,254	\$20,923	\$29,164	\$131,818
Calais	116	7.1%	\$16,760	\$6,840	\$2,469	\$13,042	\$10,012	\$19,378	\$68,501
East Montpelier	215	13.2%	\$31,102	\$12,692	\$4,581	\$24,201	\$18,580	\$33,467	\$124,623
Middlesex	140	8.6%	\$20,224	\$8,253	\$2,979	\$12,818	\$12,081	\$10,561	\$66,916
Worcester	78	4.7%	\$11,198	\$4,569	\$1,649	\$8,713	\$6,690	\$14,534	\$47,353
Union 32	841	51.5%	\$121,464	\$49,566	\$17,891	\$94,513	\$72,561	\$0	\$355,995
Total	1632	100.0%	\$235,773	\$98,213	\$34,728	\$180,541	\$140,847	\$107,104	\$795,206

***Allocation based on purchased services.

(See Note***)

BUDGET 2003-2004 School	ADM	ADM %	Administrative Assessment	Curriculum Assessment	Technology Assessment	Fiscal Services Assessment	Special Svcs Assessment	Early Educ. Assessment	Total Assessment
Berlin	259	15.9%	\$34,519	\$14,433	\$4,463	\$26,924	\$19,164	\$34,492	\$133,995
Calais	124	7.6%	\$16,478	\$6,889	\$2,130	\$12,852	\$9,148	\$19,545	\$67,042
East Montpelier	236	14.5%	\$31,481	\$13,163	\$4,069	\$24,554	\$17,477	\$30,468	\$121,212
Middlesex	153	9.4%	\$20,411	\$8,534	\$2,638	\$10,120	\$11,331	\$7,933	\$60,967
Worcester	79	4.8%	\$10,478	\$4,381	\$1,354	\$8,172	\$5,817	\$10,347	\$40,549
Union 32	800	49.0%	\$106,780	\$44,645	\$13,803	\$83,284	\$59,280	\$0	\$307,792
Total	1650	101.1%	\$220,147	\$92,045	\$28,457	\$165,906	\$122,217	\$102,785	\$731,557

School Summary

	Increase (Decrease)
Berlin	(\$2,177)
Calais	\$1,459
East Montpelier	\$3,411
Middlesex	\$5,949
Worcester	\$6,804
Union 32	\$48,203
Total	\$83,649

**Washington Central Supervisory Union
Budget FY 2004-2005**

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
REVENUES:			
Administrative Assessment	\$220,147	\$235,773	\$15,626
Curriculum Assessment	\$92,045	\$96,213	\$4,168
Technology Service Assessment	\$28,457	\$34,728	\$6,271
Fiscal Service Assessments	\$165,906	\$180,541	\$14,635
Special Services Assessments	\$122,217	\$140,847	\$18,630
Early Education Assessments	\$102,785	\$107,104	\$4,319
Net Earnings on Investments	\$20,000	\$20,000	\$0
State Placed Reimbursements	\$120,000	\$120,000	\$0
Early Education State Revenues	\$70,109	\$70,109	\$0
Early Education Tuition Income	\$2,000	\$0	(\$2,000)
TOTAL REVENUES	\$943,666	\$1,005,315	\$61,649

EXPENDITURES:

Instructional & Support Services

State Placed Student Costs	\$120,000	\$120,000	\$0
Total Instructional & Support Svcs	\$120,000	\$120,000	\$0

Preschool & Early Ed Program

Salaries	\$116,868	\$132,186	\$15,318
Health Insurance	\$9,558	\$11,250	\$1,692
FICA	\$14,345	\$12,771	(\$1,574)
Section 125 Benefit	\$136	\$144	\$8
Worker's Compensation	\$582	\$1,157	\$575
Unemployment Compensation	\$156	\$134	(\$22)
Tuition Reimbursement	\$2,200	\$3,370	\$1,170
Dental Insurance	\$1,037	\$732	(\$305)
Disability Insurance	\$362	\$169	(\$193)
Communications-Postage	\$300	\$300	\$0
Advertising	\$1,000	\$1,000	\$0
Oth Professl Svcs-WCMH & SLP	\$20,350	\$6,000	(\$14,350)
Supplies	\$8,000	\$8,000	\$0
Total Preschool & Early Ed Prog	\$174,894	\$177,213	\$2,319

Special Area Admin. Services

Salaries	\$98,111	\$98,206	\$95
Health Insurance	\$7,169	\$8,437	\$1,268
FICA	\$7,451	\$7,441	(\$10)
Retirement	\$1,193	\$1,235	\$42
Section 125 Benefit	\$68	\$72	\$4
Worker's Compensation	\$305	\$680	\$375
Unemployment Compensation	\$82	\$79	(\$3)
Tuition Reimbursement	\$2,000	\$2,400	\$400
Dental Insurance	\$557	\$567	\$10
Disability	\$500	\$498	(\$2)
Legal Services	\$4,000	\$4,000	\$0
Machine Maintenance	\$1,422	\$1,422	\$0
Copier Lease	\$0	\$0	\$0
Insurance	\$1,300	\$1,751	\$451
Postage	\$1,559	\$1,559	\$0
Telephone	\$2,700	\$2,700	\$0
Advertising	\$1,000	\$1,000	\$0
Travel	\$2,800	\$3,200	\$400
Supplies	\$2,400	\$2,000	(\$400)
Supplies-Shared	\$3,000	\$3,000	\$0
Dues and Fees	\$600	\$600	\$0
Total Special Area Admin. Services	\$138,217	\$140,847	\$2,630

Washington Central Supervisory Union
Budget FY 2004-2005

FY 2004
Budget

FY 2005
Budget

Increase
(Decrease)

Instruction Develop. Svc

Salaries	\$70,855	\$72,987	\$2,132
Health Insurance	\$9,033	\$10,625	\$1,592
Social Security/Medicare	\$5,308	\$5,440	\$132
Section 125 Benefit	\$34	\$36	\$2
Workers' Compensation	\$225	\$518	\$293
Unemployment Insurance	\$60	\$60	\$0
Tuition Reimbursement	\$1,600	\$1,600	\$0
Dental Insurance	\$318	\$324	\$6
Disability Insurance	\$362	\$373	\$11
Professional Educ Svcs	\$1,000	\$1,000	\$0
Travel	\$1,000	\$1,000	\$0
Supplies	\$1,025	\$1,025	\$0
Books and Periodicals	\$725	\$725	\$0
Dues and Fees	\$500	\$500	\$0
Total Instruction Develop. Svc	\$92,045	\$96,213	\$4,168

Technology Services

Salaries	\$21,877	\$17,381	(\$4,496)
Health Insurance	\$0	\$5,661	\$5,661
Social Security/Medicare	\$1,674	\$1,330	(\$344)
Retirement Benefits	\$0	\$1,094	\$1,094
Section 125 Benefit	\$34	\$9	(\$25)
Workers' Compensation	\$133	\$69	(\$64)
Unemployment Insurance	\$18	\$14	(\$4)
Tuition Reimbursement	\$1,500	\$1,200	(\$300)
Dental Insurance	\$159	\$211	\$52
Disability Insurance	\$0	\$159	\$159
Professional Services	\$1,292	\$1,600	\$308
Telephone/WAN Line	\$1,800	\$4,000	\$2,200
Travel	\$800	\$800	\$0
Supplies	\$970	\$1,200	\$230
Software	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Total Technology Services	\$30,257	\$34,728	\$4,471

Support Serv. Gen. Admin.

Board Secretary	\$648	\$648	\$0
Treasurer Services	\$756	\$756	\$0
Professional Educational Svcs	\$600	\$600	\$0
Total Support Services Gen Admin.	\$2,004	\$2,004	\$0

Office of the Superintendent

Salaries	\$142,297	\$146,832	\$4,535
Secretarial Substitute	\$3,000	\$3,000	\$0
Salary Adjustments	\$2,000	\$2,000	\$0
Health Insurance	\$10,559	\$12,424	\$1,865
Social Security/Medicare	\$10,777	\$10,941	\$164
Retirement	\$1,834	\$1,899	\$65
Section 125 Benefit	\$102	\$108	\$6
Workers' Compensation	\$451	\$1,042	\$591
Unemployment Insurance	\$125	\$125	\$0
Tuition Reimbursement	\$3,200	\$3,200	\$0
Dental Insurance	\$636	\$648	\$12
Disability	\$740	\$764	\$24
Professional Educ Svcs	\$3,000	\$3,000	\$0

Washington Central Supervisory Union
Budget FY 2004-2005

	FY 2004 Budget	FY 2005 Budget	Increase (Decrease)
Legal Services	\$5,000	\$5,000	\$0
Maintenance - Machines	\$1,800	\$2,300	\$500
Copier & Postage Lease	\$0	\$1,280	\$1,280
Insurance	\$900	\$1,323	\$423
Postage	\$3,000	\$3,000	\$0
Advertising	\$1,750	\$1,750	\$0
Printing	\$1,370	\$1,370	\$0
Travel	\$1,750	\$1,800	\$50
Supplies	\$5,900	\$6,530	\$630
Supplies-Employee Recognition Prog	\$1,500	\$1,500	\$0
Books and Periodicals	\$300	\$1,000	\$700
Equipment	\$500	\$500	\$0
Dues and Fees	\$3,900	\$3,500	(\$400)
Total Office of the Superintendent	\$208,391	\$216,836	\$10,445

Fiscal Services

Salaries	\$142,567	\$144,828	\$2,261
Health Insurance	\$29,349	\$31,676	\$2,327
Social Security/Medicare	\$10,640	\$10,757	\$117
Retirement	\$7,128	\$7,241	\$113
Section 125 Benefit	\$136	\$144	\$8
Workers' Compensation	\$452	\$1,028	\$576
Unemployment Insurance	\$121	\$118	(\$3)
Tuition Reimbursement	\$2,000	\$2,000	\$0
Dental Insurance	\$1,272	\$1,296	\$24
Disability	\$741	\$753	\$12
Professional Services	\$500	\$500	\$0
Travel	\$1,800	\$2,100	\$300
Supplies	\$3,350	\$3,000	(\$350)
Books and Periodicals	\$150	\$150	\$0
Equipment	\$500	\$500	\$0
Dues and Fees	\$400	\$450	\$50
Total Fiscal Services	\$201,108	\$208,541	\$5,433

Auditing Service

Audit	\$4,172	\$4,700	\$529
Total Auditing Services	\$4,172	\$4,700	\$529

Operation and Maint. of Bldg.

Rental and Leases	\$29,852	\$36,900	\$7,048
Disposal Services	\$660	\$1,200	\$540
Cleaning Services	\$0	\$2,746	\$2,746
Fuel Oil	\$0	\$1,320	\$1,320
Electricity	\$4,068	\$4,068	\$0
Total Operation and Maint. of Bldg.	\$34,580	\$46,234	\$11,653

TOTAL EXPENDITURES	\$1,003,686	\$1,045,315	\$41,649
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4.15%

Fund Balance Usage	(\$60,000)	(\$40,000)	(\$20,000)
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Beg. Fund Balance-per audit

\$89,359

Ending Fund Balance

\$29,359

Fund Balance as a % of Budget

2.81%

ESTIMATES
ONLY

Three Prior Years Comparisons

PRELIMINARY

District: Berlin
County: Washington

LEA: 019
S.U.: Washington Central

	FY2002	FY2003	FY2004	FY2005	
Expenditures					
Budget (local budget approved in prior years)	1,967,015	2,074,124	2,112,294	2,195,011	1.
82% of base payment per FTE paid by the State on behalf of the district	-	-	-	27,267	2.
S.U. assessment (included in local budget)	119,817	139,850	133,955	131,818	3.
Deficit (if included in local budget)	-	-	-	-	4.
Block grant paid by State to tech center in prior years	14,819	20,706	27,133	-	5.
1. Separately warned article passed at town meeting	-	-	-	29,400	6.
2. Separately warned article passed at town meeting	-	-	-	-	7.
3. Separately warned article passed at town meeting	-	-	-	-	8.
Act 144 Expenditures, (excluded from "Education Spending")	-	-	-	-	9.
Act 68 local adopted budget	1,981,834	2,094,830	2,139,427	2,224,411	10.
Union school assessment	2,446,103	2,517,981	2,566,396	2,699,459	11.
Deficit if not included in budget or revenues	-	-	-	-	12.
Special programs expenditures (if not included in local budget)	-	-	-	-	13.
Gross Act 68 Budget	4,427,937	4,612,811	4,705,823	4,923,870	14.
Act 144 expenditures (if any - excluded from "Education Spending")	-	-	-	-	15.
Revenues					
Local revenues (categorical grants, donations, tuition, etc., including Act 144 revenues)	501,264	564,904	595,997	498,488	16.
Capital debt aid	11,420	7,836	5,574	-	17.
Special program revenues (if not included in local budget)	-	-	-	-	18.
Deficit if not included in budget or expenditures	-	-	-	-	19.
Act 144 revenues	512,684	572,740	601,571	498,488	20.
Total revenues	512,684	572,740	601,571	498,488	21.
Fund raising (if any)	-	-	-	-	22.
Adjusted local revenues	512,684	572,740	601,571	498,488	23.
Education Spending (Act 68 definition)	3,915,253	4,040,071	4,104,252	4,425,382	24.
Equalized Pupils	494.83	489.77	480.57	467.16	25.
Education Spending per Equalized Pupil	7,912	8,249	8,540	9,473	26.
Excess Spending per Equalized Pupil (if any)	-	-	-	-	27.
Per pupil figure used for calculating District Adjustment	-	-	-	9,473	28.
District spending adjustment	-	-	-	139,309%	29.
(\$9,473 / \$6,800)					
Anticipated homestead tax rate, equalized	-	-	-	\$1,532	30.
(139,309% x \$1.10)					
Household Income Percentage for Income sensitivity	-	-	-	2,79%	31.
(139,309% x 2.0%)					

**Berlin Elementary School
Salary & Benefit Projection
As of December 1, 2003**

Benefits include the cost of: Health Insurance, Retirement, Section 125 Plan, Social Security/Medicare, Dental Insurance, Disability Insurance, Workers Compensation Insurance and Unemployment Insurance.

	<u>Projected Salaries</u>	<u>Total Salary & Benefits</u>
Aldrighetti Conrad	\$14,076	\$18,397
Allen Stephanie	\$16,230	\$21,165
Andreoletti Nancy	\$47,861	\$59,832
Armstrong Melanie	\$42,936	\$50,932
Audet Lisa	\$14,367	\$19,117
Baker Ellen	\$49,063	\$61,146
Bazur Jeremy	\$25,788	\$31,394
Booth Tatum	\$11,426	\$12,525
Bowles Marcia	\$36,584	\$48,952
Bruno Claire	\$46,457	\$53,467
Burke Lucia	\$13,507	\$14,799
Burke Sayde	\$33,437	\$40,548
Dodge Christopher	\$38,245	\$45,801
Dube Rebecca	\$31,175	\$36,507
Ferguson Sandy	\$13,331	\$14,573
Gauthier Cynthia	\$50,265	\$64,899
Gauthier Donald	\$20,964	\$30,429
Green Linda	\$15,862	\$17,408
Gregoire Deborah	\$13,810	\$18,520
Grenier Kathy	\$15,078	\$16,550
Hood Janice	\$19,068	\$24,265
Howe-Boucher Jane	\$44,255	\$58,329
Jones-Susmann Julie	\$33,437	\$39,245
Little Elice	\$38,245	\$44,501
Manley Donna	\$45,239	\$53,054
Martin Elizabeth	\$38,245	\$51,695
McArdle Gertrude	\$31,558	\$36,656
McHugh Kay	\$32,235	\$42,750
Myers Margaret	\$35,841	\$46,692
Nadeau Jill	\$17,371	\$22,412
Nelson Patricia	\$50,265	\$62,455
Noyes Diane	\$23,075	\$25,259
Ollmann Cheryl	\$38,245	\$45,804
Owens Stephen	\$12,195	\$14,163
Pellegrini Rebecca	\$15,862	\$17,333
Paquet Travis	\$31,033	\$37,920
Piro Cynthia	\$39,447	\$53,073
Schober Cally	\$33,846	\$45,188
Shapiro Betsy	\$8,747	\$9,517
Stridsberg Corinne	\$13,734	\$15,012
Talmadge Susan	\$16,978	\$18,594
Taylor Ronald	\$30,267	\$41,204
Tierney Jodi	\$32,235	\$39,405
Vanderlip Lowell	\$70,383	\$85,606
White Catherine	\$15,570	\$16,938
Wolff Ellen	\$50,265	\$62,460

U-32 SCHOOL DISTRICT WARNING

Annual Meeting Union High School District No. 32, a municipal corporation consisting of the Town School Districts of Berlin, Calais, East Montpelier, Middlesex, and Worcester, Vermont.

The eligible voters of the Union High School District No. 32 are hereby notified and warned to vote by Australian ballot on the following articles:

The legal voters of the Berlin Town School District are hereby notified and warned to meet at the Berlin Elementary School in Berlin Comer on Tuesday, the 2nd day of March, 2004 from 10 A.M. to 7 P.M. to transact the following business:

The legal voters of the Calais Town School District are hereby notified and warned to meet at the Calais Town Hall in Gospel Hollow on Tuesday, the 2nd day of March, 2004 from 9 A.M. to 7 P.M. to transact the following business:

The legal voters of the East Montpelier Town School District are hereby notified and warned to meet at the East Montpelier Elementary School in East Montpelier on Tuesday, the 2nd day of March, 2004 from 7 A.M. to 7 P.M. to transact the following business:

The legal voters of the Middlesex Town School District are hereby notified and warned to meet at the Middlesex Town Hall in Middlesex on Tuesday, the 2nd day of March, 2004 from 10 A.M. to 7 P.M. to transact the following business:

The legal voters of the Worcester Town School District are hereby notified and warned to meet at the Doty Memorial School on Tuesday, the 2nd of March 2004 from 10 A.M. to 7 P.M. to transact the following business:

ARTICLE 1. To elect a Clerk for a term of one (1) year.

ARTICLE 2. To elect a Treasurer for a term of one (1) year.

ARTICLE 3. To elect an Auditor for a term of one (1) year.

ARTICLE 4. To fix the annual compensation of district officers.

Auditors	\$200.00 each
Clerk	\$200.00
Directors	\$850.00 each
Chair	\$875.00
Treasurer	\$1,000.00

ARTICLE 5. Shall the Union High School District No. 32 adopt a budget of \$9,996,291.00 for the 2004 - 2005 school year?

ARTICLE 6. Will the School District authorize the Board of School Directors of Union District No. 32 to hold any audited fund balance as of June 30, 2004 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school? (24 VSA § 2804)?

ARTICLE 7. Will the School District authorize the Board of School Directors to borrow money by issuance of bonds and notes, not in excess of anticipated revenue for the school year [16 VSA § 562(9)]?

ARTICLE 8. In order to reduce administrative expenses, shall Union School District No. 32 be authorized to enter into a purchase agreement to acquire a Supervisory Union Central Office Facility, to be financed through the application of available Supervisory Union reserves and the District borrowing a sum not to exceed \$200,000?

A meeting will be held on February 24, 2004 to provide information on the articles to be voted by Australian ballot at Town Meeting. The meeting [as required by 17 VSA § 2680(g)] will be held at U32 in room 131 and will begin at 6:00 P.M.

The legal voters of Union High School District No. 32 are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Section 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes

Annotated.

Deborah Wolf, Clerk

SCHOOL DIRECTORS

Virginia Burley, Chair (E. Montpelier)

Rob LaClair, Vice Chair (Middlesex)

Stuart Savage, Clerk (Calais)

Deb Wolf, Clerk

Mark Berry (Berlin)

Richard Curtis (East Montpelier)

Laurie Labarthe (Worcester)

Thomas Williams (Berlin)

Union 32
Salary & Benefit Projection
As of December 1, 2003

Benefits include the cost of: Health Insurance, Retirement, Section 125 Plan, Social Security, Dental Insurance, Disability Insurance, Workers Compensation Insurance and Unemployment Insurance.

	Projected Salaries	Total Salary & Benefits
Angell Paul	\$49,063	\$57,559
Bail Kathleen	\$33,158	\$38,492
Barrows Stephen	\$42,936	\$56,840
Bartlett Derek	\$22,042	\$28,275
Barton Cindy	\$10,429	\$11,384
Bazis David	\$32,235	\$42,683
Beabe Larry	\$49,063	\$63,528
Beloin Dennis	\$53,025	\$70,096
Blake Dorothy	\$79,880	\$95,047
Book Laura	\$15,575	\$27,531
Boomhower Dan	\$47,861	\$56,247
Boulanger Chantal	\$20,838	\$33,276
Brown Ronald, Jr	\$40,649	\$47,060
Bruno Barbarann	\$16,852	\$23,452
Budliger Amy	\$38,245	\$45,750
Cameron Nathalie	\$13,275	\$18,705
Carey Bodo	\$41,851	\$55,655
Caron James	\$32,235	\$44,957
Cate Thomas	\$45,251	\$59,367
Cate Weston III	\$19,639	\$26,635
Chaloux Sandra	\$37,800	\$43,950
Chaplin Mark	\$54,147	\$69,077
Chase Betty	\$14,086	\$18,769
Cioffi Barbara	\$40,716	\$52,279
Cook Vicki	\$15,549	\$20,439
Cooke Ellen	\$43,511	\$57,487
Crossett Paula	\$40,716	\$54,416
Custo Linda	\$15,269	\$19,356
Dailey Cynthia	\$30,652	\$39,206
Dalmasse Denise	\$42,231	\$48,134
David Beatrice	\$36,834	\$47,700
Dean Fletcher	\$16,200	\$25,627
DeCicco Sally	\$18,808	\$25,121
Decker Anne	\$30,596	\$35,248
DeForge Joyce	\$47,861	\$56,247
Dentlith Susan	\$50,265	\$58,871
Desch Marguerite	\$45,457	\$53,622
Disenhaus Nancy	\$50,265	\$55,687
Ditmeyer Christine	\$45,457	\$53,386
Dolan Paula	\$42,936	\$56,840
Dorsey Ellen	\$35,841	\$41,498
Dunn Janice	\$21,468	\$23,860
Dunn William	\$52,945	\$65,320
Durgin H. Hebert Jr.	\$21,418	\$27,594
Eaton Margaret	\$52,902	\$67,718
Emery Paula	\$35,841	\$43,126
Fair Patricia	\$23,694	\$31,079
Fitch Leslie	\$34,055	\$47,703
Fletcher David	\$23,130	\$33,192
Fowler Cathy	\$21,418	\$27,594
French Adam	\$32,235	\$39,190
French William	\$15,269	\$20,882
Gaffney Sandra	\$17,889	\$24,603
Gandin Dan	\$45,251	\$59,367
Gandin Tracy	\$42,936	\$47,687
Garand Laura	\$15,881	\$20,024
Garand Travis	\$13,275	\$17,179
Garcia Joan	\$22,315	\$33,417
Garrity Leigh	\$43,053	\$56,967
Gora Peter	\$17,889	\$23,742

**Union 32
Salary & Benefit Projection
As of December 1, 2003**

**Benefits include the cost of: Health Insurance, Retirement, Section 125 Plan, Social Security,
Dental Insurance, Disability Insurance, Workers Compensation Insurance and Unemployment Insurance.**

	<u>Projected Salaries</u>	<u>Total Salary & Benefits</u>
Grace Caroline	\$33,437	\$39,187
Grantz Christopher	\$32,235	\$39,190
Greenberg Joanne	\$39,250	\$46,053
Greene Daniel	\$46,736	\$60,988
Guilbault Timothy	\$16,200	\$25,627
Hall Diane	\$26,281	\$37,945
Hannigan David	\$27,976	\$41,068
Heath Stephanie	\$32,235	\$38,863
Heintz Benjamin	\$35,841	\$48,936
Herrick Amy	\$41,849	\$48,366
Hill MaryEllen	\$20,684	\$34,142
Houston Glenn	\$34,639	\$41,814
Hungerford Richard	\$36,600	\$45,784
Hurley Kevin	\$22,953	\$34,027
Jenkins Jamie	\$34,929	\$47,818
Johnson Emily	\$23,585	\$29,065
Johnson-Aten Bonnie	\$54,664	\$69,641
Keitel Stephanie	\$30,159	\$38,917
Kiefer Julie	\$39,447	\$50,586
Klima Judith	\$37,043	\$44,438
Kohn-Saxe Barbara	\$39,447	\$52,997
Kopecky Barry	\$51,546	\$64,434
Korecki-Moli Barbara	\$43,329	\$54,824
Ksepka Michelle	\$15,269	\$25,375
Law Michael	\$49,064	\$60,955
Leonard Ralph	\$19,379	\$31,684
Lunn Jeneane	\$34,639	\$47,624
Mac Martin Roxana	\$18,980	\$29,611
Macke Michael	\$14,138	\$15,359
Malloy Janilyn	\$51,546	\$63,793
Martin Shawn	\$43,053	\$56,967
Mayette Sue Anne	\$19,625	\$25,431
McCord Denise	\$40,911	\$46,887
McKone Thomas	\$49,063	\$63,527
McNaulty William	\$21,256	\$25,891
Mehuron Mary	\$43,053	\$55,460
Mercer John	\$54,368	\$66,874
Mercer Nancy	\$50,265	\$55,687
Michaud Heather	\$31,236	\$44,626
Miller-Nogueira Ehren	\$7,168	\$7,833
Mitchell Spencer	\$27,377	\$34,098
Mohlman Bonnevie	\$46,659	\$53,620
Mohlman Joseph	\$49,063	\$61,083
Molina Amanda	\$40,629	\$48,413
Mooney Mark	\$59,200	\$74,918
Newcomb Sharon	\$29,438	\$32,134
Nichols Ginger	\$25,500	\$33,325
Noone Karen	\$52,403	\$67,173
Oakes Dawn	\$17,543	\$23,335
Olson George	\$50,265	\$62,395
Ormsby Mary	\$7,211	\$7,943
Otterman Amy	\$26,352	\$33,019
Palmer Victoria	\$37,043	\$50,407
Parrott-Safford Diane	\$24,741	\$32,459
Peck Douglas	\$8,049	\$9,188
Pelletier Kathleen	\$55,377	\$64,451
Petrella Albert	\$26,911	\$33,591
Phillips Charles	\$19,161	\$23,604
Pitchette Mark	\$36,413	\$42,087
Poplawski Virginia	\$17,197	\$23,847
Post Deborah	\$10,911	\$11,853

Union 32
Salary & Benefit Projection
As of December 1, 2003

Benefits include the cost of: Health Insurance, Retirement, Section 125 Plan, Social Security, Dental Insurance, Disability Insurance, Workers Compensation Insurance and Unemployment Insurance.

	Projected Salaries	Total Salary & Benefits
Rackliff Marilyn	\$30,652	\$39,206
Randall Nanci	\$19,366	\$26,323
Reardon Michael	\$44,255	\$50,996
Rexford Alan	\$50,265	\$62,395
Rexford Piper	\$50,265	\$55,921
Riby-Williams Emmanuel	\$15,575	\$27,531
Rice David	\$15,269	\$24,611
Roberts Laura	\$18,980	\$23,407
Saxe Kenneth	\$48,498	\$53,771
Segar James	\$50,265	\$55,687
Segar Kathleen	\$18,608	\$31,772
Slopey Brian	\$50,265	\$62,395
Snell Elizabeth	\$47,861	\$62,105
Stevens Debra	\$15,269	\$19,356
St. Peter Hollis	\$32,235	\$42,547
Tolassi Jane	\$50,265	\$62,395
Trombly-Holcomb Ariene	\$26,911	\$38,665
Truman Diane	\$14,964	\$27,612
Valway Kathleen	\$13,806	\$25,601
Vandal Norman	\$40,649	\$54,343
VanDeren Lauren	\$28,063	\$39,979
Verchereau-Staab Suzanne	\$19,136	\$31,465
Vickery Ruth	\$15,575	\$19,690
Violette Daniel	\$45,251	\$56,922
Volinsky Sarah	\$35,841	\$42,588
Volpini Carolyn	\$13,540	\$18,995
Walker Katherine	\$6,916	\$7,513
Wheelock Ann	\$19,408	\$26,268
Wiese Kathy Topping	\$50,265	\$64,840
Wilmott Margaret	\$47,861	\$54,932
Winston Jonathan	\$56,585	\$68,091
Woodfield Eleanor	\$36,201	\$47,500

**Washington Central Supervisory Union
Salary & Benefit Projection
As of December 1, 2003**

**Benefits include the cost of: Health Insurance, Retirement, Section 125 Plan, Social Security/Medicare
Dental Insurance, Disability Insurance, Workers Compensation Insurance and Unemployment Insurance.**

	<u>Projected Salaries</u>	<u>Total Salary & Benefits</u>
Beloin Dennis	\$13,256	\$14,458
Bibeau Lori	\$64,863	\$83,824
Brook Roberta	\$90,992	\$102,813
Carlson Martha	\$8,502	\$9,230
Carr Ann	\$30,673	\$39,136
Crandell Rebecca	\$22,680	\$25,989
Crowningshield Karyn	\$18,892	\$26,926
Cykon Cynthia	\$28,775	\$31,271
Fielder Diane	\$6,364	\$6,908
Forbes Lisa	\$13,979	\$15,175
Flynn Timothy	\$69,583	\$85,730
George Danielle	\$9,899	\$10,747
Graves Julie	\$5,825	\$8,411
Hull Joanne	\$38,064	\$51,292
Laquerre Rosalie	\$31,821	\$46,818
Larrow Benton	\$9,697	\$11,205
Leiberman Karen	\$1,428	\$1,550
Maslyn Jannette	\$7,778	\$8,444
Mier Louise	\$47,118	\$51,184
Nichols-Fleming Diane	\$28,877	\$33,216
Ormsby Mary	\$26,403	\$36,195
Parker Bethany	\$26,123	\$29,906
Peterson Cheryl	\$2,976	\$3,231
Powers Bess	\$31,033	\$44,281
Rogers Kathy	\$40,269	\$46,616
Roya Patricia	\$36,686	\$49,721
Scharf Elizabeth	\$1,370	\$1,488
Thomas Nancy	\$67,500	\$76,319

BERLIN SCHOOL BOARD

LAST	FIRST/MI	STREET	TOWN	ZIP	PHONE	LENGTH OF TERM	CURRENT TERM ENDS	1ST TERM
Beaupre	Linda	49 American Chestnut Way	Berlin	05602	229-4580	3 years (Re-elected 2003)	2006	1990
Johnson	Cyndi	2759 Crosstown Road	Berlin	05602	223-5122	2 years (Elected 2003)	2005	2003
Couture	Linda	18 Paine Turnpike North #1	Berlin	05602	223-1002	3 years (Elected 2002)	2005	2000
LaRosa	John	820 Stewart Road	Berlin	05602	229-5261	3 years (Elected 2001)	2004	2001
Schober	Peter	2374 Paine Turpike South	Berlin	05602	223-7806	2 years (appointed 2003 for one year)	2004	2002
Williams *	Thomas	801 Brookfield Road	Berlin	05602	223-3301	3 years	2005	1999
Berry*	Mark	P.O. Box 1205	Montpelier	05601	479-2686	3 years	2006	1994

* U-32 School Board member

- Chair:

Vice Chair:

Clerk:

EC Rep.:

Negotiations Rep.:

Transportation:

Policy:

Treasurer:

Recorder:

Board Meetings:
- Linda Beaupre

John LaRosa

Cyndi Johnson

Linda Couture (alternate Cyndi Johnson)

Linda Couture (alternate John LaRosa)

Linda Beaupre (alternate John LaRosa)

Linda Beaupre (alternate Linda Couture)

Lowell Vanderlip

Times Argus, Town Clerk, Berlin Elementary School, WCSU

2nd and 4th Monday at 6:30 P.M.

NOTES

NOTES

Sources for interesting facts scattered throughout book:

Early History of Berlin; Mary Nye, 1952

A Place to Pass Through; Berlin Historical Society, 1992

Vermont Gazetteer; Abby Hemenway, Vol 4, pp. 68,69,1190.

History of Montpelier, D.P. Thompson, 1860

Printed by L. Brown & Sons Printing, Inc., Barre, VT