

Town of Burlington CONNECTICUT



ANNUAL TOWN REPORT
2021-2022

ANNUAL REPORT
FOR THE
TOWN OF BURLINGTON
CONNECTICUT

www.burlingtonct.us

FOR THE FISCAL YEAR ENDING
JUNE 30, 2022

TOWN OFFICERS, 06.30.2022

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TOWN OFFICERS, 06.30.2022

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TOWN OFFICERS, 06.30.2022

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EMERG OPS COORDINATOR	Michael Boucher
EMERG OPS COORD, ASST	Jason Warner

TOWN OFFICERS, 06.30.2022

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John Hebert
Jackie Shadford
Richard Miller
Tom Finan
Tom Roberge
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REGIONAL SCHOOL DIST. #10

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**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

As management of the Town of Burlington, Connecticut, we offer readers of the Town of Burlington, Connecticut's financial statements this narrative overview and analysis of the financial activities of the Town of Burlington, Connecticut for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Town of Burlington, Connecticut exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$27,352,873 (*net position*). Of this amount, \$15,361,064 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors. Restricted net position of \$176,203 is for Grants, Programs, and Housing Rehabilitation Loan Program.
- The government's total net position, which is determined using the full accrual basis of accounting, increased by \$699,765. The increase is primarily attributable to the percentage of current year taxes collected remaining strong and the collection of back taxes.
- As of the close of the current fiscal year, the Town of Burlington, Connecticut's governmental funds reported combined ending fund balances of \$15,743,763, an increase of \$1,860,917 in comparison with the prior year. Of this amount, \$7,132,267 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$7,132,267 or 19% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Burlington, Connecticut's basic financial statements. The Town of Burlington, Connecticut's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Burlington, Connecticut's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the Town of Burlington, Connecticut's assets, and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Town of Burlington, Connecticut is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position is changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused vacation leave).

**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Both of the government-wide financial statements distinguish functions of the Town of Burlington, Connecticut that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Burlington, Connecticut include education, public safety, general government, library, highway, sanitation, health and welfare, and recreation.

The government-wide financial statements can be found on pages 17-18 of the town's financial statements.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Burlington, Connecticut, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town of Burlington, Connecticut can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Burlington, Connecticut maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund.

The Town of Burlington, Connecticut adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 19-22 of the town's financial statements.

Proprietary Funds. The Town maintains two proprietary funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund and operation of Senior Housing.

The basic proprietary fund financial statements can be found on pages 23-25 of the town's financial statements.

**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Burlington's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 26-27 of the town's financial statements.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-67 of the town's financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Burlington, Connecticut, assets exceeded liabilities by \$27,352,873 at the close of the most recent fiscal year.

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current Assets	\$ 19,255,366	\$ 17,767,574	\$ 169,967	\$ 201,374	\$ 19,425,333	\$ 17,968,948
Capital Assets, Net of Accumulated Depreciation	17,381,374	18,387,634	1,826	5,857	17,383,200	18,393,491
Total Assets	36,636,740	36,155,208	171,793	207,231	36,808,533	36,362,439
Deferred Outflows of Resources	333,916	197,240	-	-	333,916	197,240
Current Liabilities	3,043,064	3,172,759	28,404	24,490	3,071,468	3,197,249
Long-Term Liabilities Outstanding	6,031,696	5,717,723	-	-	6,031,696	5,717,723
Total Liabilities	9,074,760	8,890,482	28,404	24,490	9,103,164	8,914,972
Deferred Inflows of Resources	686,412	991,599	-	-	686,412	991,599
Net Position:						
Net Investments in Capital Assets	11,813,780	12,332,863	1,826	5,857	11,815,606	12,338,720
Restricted	176,203	1,145,496	-	-	176,203	1,145,496
Unrestricted	15,219,501	12,992,008	141,563	176,884	15,361,064	13,168,892
Total Net Position	\$ 27,209,484	\$ 26,470,367	\$ 143,389	\$ 182,741	\$ 27,352,873	\$ 26,653,108

A portion of the Town of Burlington, Connecticut's net position, 1.2%, represents net position restricted for Grants, Programs, and Housing Rehabilitation Loan Program. The remaining balance of *unrestricted net position*, \$15,361,064 may be used to meet the government's ongoing obligations to citizen and creditors.

At the end of the current fiscal year, the Town of Burlington, Connecticut is able to report positive balances in all categories of net position, for the government as a whole.

**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	\$ 1,550,190	\$ 1,354,347	\$ 257,291	\$ 254,402	\$ 1,807,481	\$ 1,608,749
Operating Grants and Contributions	4,249,986	4,113,768	-	-	4,249,986	4,113,768
Capital Grants and Contributions	441,797	1,275,339	-	-	441,797	1,275,339
General Revenues:						
Property Taxes	33,110,154	32,208,726	-	-	33,110,154	32,208,726
Grants not Restricted to Specific Programs	76,172	57,348	-	-	76,172	57,348
Unrestricted Investment Earnings	21,738	40,472	706	1,069	22,444	41,541
Miscellaneous Revenue	149,248	224,119	-	-	149,248	224,119
Total Revenues	39,599,285	39,274,119	257,997	255,471	39,857,282	39,529,590
Expenses:						
General Government	2,981,316	3,008,432	-	-	2,981,316	3,008,432
Public Safety	2,185,990	2,213,301	-	-	2,185,990	2,213,301
Public Works	4,957,841	4,324,185	-	-	4,957,841	4,324,185
Recreation	370,152	236,949	-	-	370,152	236,949
Library	575,215	578,252	-	-	575,215	578,252
Human Services	98,601	73,200	-	-	98,601	73,200
Education	27,612,122	27,216,700	-	-	27,612,122	27,216,700
Miscellaneous	-	-	-	-	-	-
Education	-	-	-	-	-	-
Interest on Long-Term Debt	143,931	217,272	-	-	143,931	217,272
Senior Housing	-	-	227,255	160,437	227,255	160,437
Water and Sewer System	-	-	5,094	5,083	5,094	5,083
Total Expenses	38,925,168	37,868,291	232,349	165,520	39,157,517	38,033,811
Change in Net Position Before Transfers	674,117	1,405,828	25,648	89,951	699,765	1,495,779
Transfers	65,000	70,000	(65,000)	(70,000)	-	-
Change in Net Position	739,117	1,475,828	(39,352)	19,951	699,765	1,495,779
Net Position - Beginning of Year	26,470,367	24,994,539	182,741	162,790	26,653,108	25,157,329
Net Position - End of Year	\$ 27,209,484	\$ 26,470,367	\$ 143,389	\$ 182,741	\$ 27,352,873	\$ 26,653,108

Governmental Activities. Governmental activities increased the Town of Burlington, CT's net position by \$739,117.

Major Revenue Factors Included:

- The percentage of current year taxes collected remains strong along with the active collection of back taxes
- Zoning and building permits increased due to new home construction, renovations, and accessory structures (decks sheds and pools), supply chain pressures delayed many permits into this fiscal year
- Conveyance taxes remained stable due to home and property sales

83% of the revenues of the Town were derived from property taxes, followed by 12% from grants and contributions, then 4% from charges for services and 1% of the Town's revenue in the fiscal year was derived from investment and other income.

**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Major Expense Factors Include:

- The cost of education is the largest percentage of expenditures
- Increased cost for third-party paramedic services due to increased demand for services and a decrease in volunteer availability
- Increase funding reserves for Bridge/Road projects, Public Works and BVFD apparatus

For Governmental activities, 71% of the Town's expenses relate to education, 6% relate to public safety, 13% relate to public works/operations, and remaining 10% relates to government and community services, administration, and other area.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town of Burlington, Connecticut uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town of Burlington, Connecticut's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Burlington, CT's financing requirements. *Unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Burlington, Connecticut's governmental funds reported combined ending fund balances of \$15,743,763, an increase of \$1,860,917 in comparison with the prior year. 45% of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The General Fund is the chief operating fund of the Town of Burlington, Connecticut. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$7,132,267. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 19% percent of total General Fund expenditures.

The fund balance of the Town of Burlington, Connecticut's General Fund increased by \$1,128,624 during the current fiscal year. Key factors in this increase are as follows:

- Revenue exceeded estimates by a material amount
- Actual expenditures less than budgeted

GENERAL FUND BUDGETARY HIGHLIGHTS

- Revenue from property taxes remained strong and higher than budgeted
- There were no uses of surplus

**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Town of Burlington, Connecticut's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$17,383,200 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, vehicles, machinery, and equipment.

Major capital asset events during the current fiscal year included the following:

- Expenditures associated with reconstruction of town bridges
- Purchase of Public Works and Police Department vehicles

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 3,916,941	\$ 3,916,941	\$ -	\$ -	\$ 3,916,941	\$ 3,916,941
Construction in Progress	2,832,728	3,605,987	-	-	2,832,728	3,605,987
Buildings and Improvements	5,857,742	6,355,506	1,826	3,997	5,859,568	6,359,503
Infrastructure	3,197,406	2,676,412	-	-	3,197,406	2,676,412
Land Improvements	128,112	174,677	-	1,860	128,112	176,537
Machinery and Equipment	105,922	136,544	-	-	105,922	136,544
Vehicles	1,342,523	1,521,567	-	-	1,342,523	1,521,567
Total	<u>\$ 17,381,374</u>	<u>\$ 18,387,634</u>	<u>\$ 1,826</u>	<u>\$ 5,857</u>	<u>\$ 17,383,200</u>	<u>\$ 18,393,491</u>

Additional information on the Town of Burlington, Connecticut's capital assets can be found in Notes to Financial Statements D. Capital Assets on pages 46-47 of the town's financial statements.

Long-Term Debt. At the end of the current fiscal year, the Town of Burlington, Connecticut had long-term debt outstanding of \$6,127,534.

	Governmental Activities	
	2022	2021
General Obligation Bonds	\$ 4,845,000	\$ 5,155,000
Sewer Upgrade	662,353	
Sewer Notes	620,181	732,995
Total	<u>\$ 6,127,534</u>	<u>\$ 5,887,995</u>

The Town of Burlington, Connecticut's total debt increased by \$239,539 or 4.1%, during the current fiscal year. Additional information on the Town of Burlington, Connecticut's long-term debt can be found in Notes to Financial Statements E. Long-Term Debt on pages 49-50 of the town's financial statements.

**TOWN OF BURLINGTON, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The 2022/23 decrease in the mill rate is a result of an increase in the taxable grand list and a more stringent budgeting process
- Education budget was increased from FY22 to FY23
- LOTCIP grant for roadway reconstruction of George Washington Turnpike
- The Town has confirmed a STEAP award of \$95,000 for the rehabilitation/replacement of the Foote Road Bridge
- A 50/50 Local Bridge Program Grant has been awarded for Covey Road Bridge and Main Street Bridge rehabilitation
- \$75,000 LOCIP grant to be used for road surface treatment
- The Town was awarded a grant under the American Rescue Plan Act (ARPA) in the amount of \$2.8 million. The town received the second half of the ARPA funds of \$1.4 million in FY23
- All these factors were considered in preparing the Town of Burlington, Connecticut's budget for the 2023 fiscal year.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Burlington, Connecticut's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Board, Town of Burlington, 200 Spielman Highway, Burlington, CT 06013.

**TOWN OF BURLINGTON, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Property Taxation:				
Current Year Levy	\$ 32,414,883	\$ 32,414,883	\$ 33,128,143	\$ 713,260
Appropriated from Surplus	317,136	317,136	-	(317,136)
Interest Earned	25,000	25,000	15,273	(9,727)
Total Property Taxation	<u>32,757,019</u>	<u>32,757,019</u>	<u>33,143,416</u>	<u>386,397</u>
State and Federal Grants:				
State of Connecticut				
Town Aid Road	261,940	261,940	262,574	634
In Lieu of Taxes	41,755	41,755	41,755	-
Welfare and Elderly	-	-	1,422	1,422
Court Fines	500	500	1,375	875
Education	3,830,374	3,830,374	3,995,268	164,894
State Other grants for Muni Projects	15,300	15,300	15,300	-
State Muni Stabilization Grant	34,417	34,417	34,417	-
Senior Transportation Grant	20,717	20,717	20,717	-
Other miscellaneous grants	-	-	4,067	4,067
Total State and Federal Grants	<u>4,205,003</u>	<u>4,205,003</u>	<u>4,376,895</u>	<u>171,892</u>
Other Revenues:				
Zoning and Building Permits	168,000	168,000	250,285	82,285
IWWC Permits	1,000	1,000	4,092	3,092
Peddlers/Other Permits	200	200	1,125	925
Pistol Permits	8,000	8,000	5,740	(2,260)
Town Clerk's Fees	85,000	85,000	71,905	(13,095)
Conveyance Taxes	165,000	165,000	222,108	57,108
Recreation Commission	50,000	50,000	50,000	-
WPCA - Farmington, Canton, Bristol Usage	150,000	150,000	172,631	22,631
WPCA - Lake Garda Farm/Bristol Assess	115,000	115,000	132,329	17,329
WPCA - Canton Pump Assessment (7 Year)	-	-	-	-
Waste Collection	30,000	30,000	37,122	7,122
Senior Housing	65,000	65,000	65,000	-
BVFD Ambulance Fees	200,000	200,000	290,554	90,554
BVFD Tower Rental	112,000	112,000	121,735	9,735
Miscellaneous	20,000	20,000	40,590	20,590
Total Charges for Other Revenues	<u>1,169,200</u>	<u>1,169,200</u>	<u>1,465,216</u>	<u>296,016</u>
Total Revenues	<u>\$ 38,131,222</u>	<u>\$ 38,131,222</u>	<u>\$ 38,985,527</u>	<u>\$ 854,305</u>
Budgetary revenues are different than GAAP revenues because:				
Revaluation reserve fund revenues are not budgeted for			\$ 139	
Retention pond maintenance reserve fund revenues are not budgeted for			73	
Snow removal reserve fund revenues are not budgeted for			175	
Cheer fund revenues are not budgeted for			434	
Performance bond fund revenues are not budgeted for			58	
Safe harbor fund revenues are not budgeted for			4	
The Town does not budget for certain capital and related revenues			451,452	
			<u>451,452</u>	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds - Exhibit IV			<u>\$ 39,437,862</u>	

**TOWN OF BURLINGTON, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government:				
Board of Selectmen	\$ 151,066	\$ 161,509	\$ 161,509	\$ -
Human Resources	1,500	1,022	-	1,022
Probate Court	3,200	3,200	3,200	-
Inlands-Wetlands Commission	1,600	2,078	2,078	-
Elections	42,500	42,500	37,843	4,657
Board of Finance	200	1,039	1,039	-
Auditing	32,900	32,900	32,900	-
Assessors	94,715	101,515	101,515	-
Board of Assessment	100	100	52	48
Tax Collector	83,970	83,970	80,406	3,564
Finance Office	177,920	209,582	209,582	-
Town Counsel	90,000	78,718	73,527	5,191
Town Clerk	121,729	121,729	120,786	943
Planning and Zoning Board	4,850	3,732	3,364	368
Zoning Board of Appeals	600	734	734	-
Insurance & Bonds	286,234	258,389	257,878	511
Payroll Taxes	225,000	223,212	214,422	8,790
Economic Development Commission	1,100	2,084	2,084	-
Building Dept/Land Use	181,120	186,444	186,443	1
Pensions	337,000	337,000	322,381	14,619
Operating of Town Offices	201,710	207,527	207,527	-
Commission on Senior Citizens	62,150	53,833	53,044	789
Town Engineer	60,000	70,098	70,097	1
Health Insurance	749,650	717,988	716,492	1,496
Historical Society	6,000	6,000	6,000	-
Conservation Commission	100	100	100	-
Totals - Government	2,916,914	2,907,003	2,865,003	42,000
Public Safety:				
Fire Marshall/Open Burning	73,600	75,859	75,859	-
Police Protection	631,405	595,419	589,852	5,567
Emergency Management	3,020	3,020	2,994	26
BVFD	397,550	400,073	399,850	223
Emergency Communication	46,831	46,831	46,503	328
Ambulance	490,000	501,984	501,984	-
Totals - Public Safety	1,642,406	1,623,186	1,617,042	6,144
Transportation Programs:				
Public Works	1,784,400	1,912,627	1,912,626	1
Snow Removal	271,000	279,988	279,988	-
Street Lights	23,000	18,100	18,030	70
Totals - Transportation Programs	2,078,400	2,210,715	2,210,644	71

(Continued on next page)

**TOWN OF BURLINGTON, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Sanitation				
Town Dump	\$ 2,500	\$ 4,640	\$ 4,640	\$ -
WPCA	182,800	182,800	177,924	4,876
Waste Removal	1,007,870	991,520	991,244	276
Totals - Sanitation	<u>1,193,170</u>	<u>1,178,960</u>	<u>1,173,808</u>	<u>5,152</u>
Conservation of Health:				
Health District	72,300	72,300	72,295	5
Vital Statistics	100	100	34	66
Totals - Conservation of Health	<u>72,400</u>	<u>72,400</u>	<u>72,329</u>	<u>71</u>
Welfare:				
General Assistance	17,170	18,618	18,618	-
Visiting Nurse Program	2,500	2,500	2,500	-
Totals - Welfare	<u>19,670</u>	<u>21,118</u>	<u>21,118</u>	<u>-</u>
Library:				
Town Grant	<u>409,078</u>	<u>409,732</u>	<u>409,732</u>	<u>-</u>
Recreation:				
Parks, Memorial and Flag Days	10,050	8,602	8,009	593
Recreational Commission	242,716	233,728	230,140	3,588
Totals - Recreation	<u>252,766</u>	<u>242,330</u>	<u>238,149</u>	<u>4,181</u>
Regional School District #10	<u>27,612,122</u>	<u>27,612,122</u>	<u>27,612,122</u>	<u>-</u>
Debt Service:				
Principal Payment of Debt	422,820	422,820	422,814	6
Interest	163,630	163,630	163,630	-
Totals - Debt Service	<u>586,450</u>	<u>586,450</u>	<u>586,444</u>	<u>6</u>
Capital Expense:				
Highways	228,720	230,507	230,507	-
Town Hall	1,500	1,500	1,496	4
BVFD Reserve	255,500	255,500	255,500	-
Fire Department	122,700	110,782	110,782	-
Library	10,676	10,276	9,298	978
Park and Rec.	75,136	65,027	65,000	27
Totals - Capital Improvement	<u>694,232</u>	<u>673,592</u>	<u>672,583</u>	<u>1,009</u>
Miscellaneous:				
Central Connecticut Planning Agency	7,764	7,764	7,764	-
Dog Fund	40,000	40,000	40,000	-
Hartford County Soil and Water				
Conservation District	850	850	850	-
Contingency	360,000	300,000	300,000	-
Municipal Reserve		-	-	-
Land Purchase	15,000	15,000	15,000	-
Revaluation	8,000	8,000	8,000	-
Bridge Project	200,000	200,000	200,000	-
Construction Projects	22,000	22,000	22,000	-
Totals - Miscellaneous	<u>653,614</u>	<u>593,614</u>	<u>593,614</u>	<u>-</u>
Total Appropriations and Expenditures	<u>\$ 38,131,222</u>	<u>\$ 38,131,222</u>	<u>\$ 38,072,588</u>	<u>\$ 58,634</u>

**TOWN OF BURLINGTON, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Budgetary expenditures are different than GAAP expenditures because:

Cheer fund expenditures are not budgeted for	\$ 274
Safe harbor funds are not budgeted for	9,611
Transfer out elimination	(211,000)
The Town does not budget for certain capital and related expenditures	<u>437,765</u>

Total Expenditures and Other Financing Sources as Reported on the Statement of Revenues,
Expenditures and Changes in Fund Balance - Governmental Funds - Exhibit IV

\$ 38,309,238

**TOWN OF BURLINGTON, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	ASSETS					Total Governmental Funds
	General Fund	American Rescue Plan Act Fund	Bridges & Road Repair Fund	Nonmajor Governmental Funds	Total Governmental Funds	
Cash and Cash Equivalents	\$ 9,848,753	\$ 1,434,205	\$ 1,916,660	\$ 3,922,725	\$ 17,122,333	
Investments	686,985	-	-	-	686,985	
Receivables:						
Grants Receivable	32,585	-	-	-	32,585	
Accounts Receivable	113,115	-	-	183,364	286,479	
Property Taxes and Interest Receivable	377,074	-	-	-	377,074	
Sewer Assessment and Interest Receivable	154,364	-	-	-	154,364	
Lease Receivable	584,533	-	-	-	584,533	
Interfund Receivables	68,248	-	208,825	829,026	1,106,099	
Total Assets	<u>\$ 11,865,657</u>	<u>\$ 1,434,205</u>	<u>\$ 2,125,475</u>	<u>\$ 4,935,115</u>	<u>\$ 20,360,452</u>	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable and Accrued Liabilities	\$ 697,968	\$ -	\$ -	\$ 7,063	\$ 705,021	
Due to State of Connecticut	221,126	-	-	-	221,126	
Unearned Revenues	9,906	1,432,768	-	752	1,443,426	
Interfund Payables	1,037,851	-	-	67,235	1,105,086	
Total Liabilities	<u>1,966,841</u>	<u>1,432,768</u>	<u>-</u>	<u>75,050</u>	<u>3,474,659</u>	
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenues - Property Taxes	277,176	-	-	-	277,176	
Unavailable Revenues - Sewer Assessments	102,725	-	-	-	102,725	
Unavailable Revenues - Loans	-	-	-	183,364	183,364	
Lease Related	578,765	-	-	-	578,765	
Total Deferred Inflows of Resources	<u>958,666</u>	<u>-</u>	<u>-</u>	<u>183,364</u>	<u>1,142,030</u>	
FUND BALANCES						
Restricted	-	1,437	-	174,766	176,203	
Committed	689,333	-	2,125,475	4,501,935	7,316,743	
Assigned to:						
Subsequent Year's Budget	231,411	-	-	-	231,411	
Other Purposes	887,139	-	-	-	887,139	
Unassigned	7,132,267	-	-	-	7,132,267	
Total Fund Balances	<u>8,940,150</u>	<u>1,437</u>	<u>2,125,475</u>	<u>4,676,701</u>	<u>15,743,763</u>	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,865,657</u>	<u>\$ 1,434,205</u>	<u>\$ 2,125,475</u>	<u>\$ 4,935,115</u>	<u>\$ 20,360,452</u>	

**TOWN OF BURLINGTON, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Fund Balance

The components of fund balance for the governmental funds at June 30, 2022 are as follows:

	General Fund	American Rescue Plan Act Fund	Bridges & Road Repair Fund	Nonmajor Governmental Funds	Total
Fund Balances:					
Restricted for:					
Historic Preservation	\$ -	\$ -	\$ -	\$ 12,040	\$ 12,040
Substance Abuse Prevention	-	-	-	1,187	1,187
Small Cities	-	-	-	41,774	41,774
Emergency Management	-	-	-	1,239	1,239
Food and Fuel Assistance	-	-	-	70,748	70,748
Dog Fund	-	-	-	13,132	13,132
Tavern Day	-	-	-	8,866	8,866
Project Graduation	-	-	-	2,980	2,980
Special Purposes - Senior Grants	-	1,437	-	22,800	22,800
Total	-	1,437	-	174,766	176,203
Committed to:					
Parks and Recreation	-	-	-	1,039,772	1,039,772
Highway Equipment	-	-	-	1,096,021	1,096,021
Sewer Maintenance	-	-	-	674,858	674,858
Land Purchase Reserve	-	-	-	90,764	90,764
Town Center	-	-	-	6,895	6,895
Revaluation Reserve	181,539	-	-	-	181,539
Barrel Fund	-	-	-	110,891	110,891
Farmland Preservation	-	-	-	85,689	85,689
Police Capital Reserve	-	-	-	309,074	309,074
Bridges and Road Repair	-	-	2,125,475	-	2,125,475
BVFD Equipment Reserve	-	-	-	923,792	923,792
Town Hall Renovation	-	-	-	117,623	117,623
IT Reserve	-	-	-	46,556	46,556
Cheer	860	-	-	-	860
Snow Removal	214,267	-	-	-	214,267
Pension	203,000	-	-	-	203,000
Retention Pond Maintenance	89,667	-	-	-	89,667
Total	689,333	-	2,125,475	4,501,935	7,316,743
Assigned to:					
Subsequent Year's Budget	231,411	-	-	-	231,411
Municipal Reserve	887,139	-	-	-	887,139
Total	1,118,550	-	-	-	1,118,550
Unassigned	7,132,267	-	-	-	7,132,267
Total Fund Balances	\$ 8,940,150	\$ 1,437	\$ 2,125,475	\$ 4,676,701	\$ 15,743,763

REPORT OF THE SUPERINTENDENT OF SCHOOLS
Regional School District # 10 – Board of Education
Dated December 2022

The Regional School District #10 Board of Education has fulfilled its obligations by maintaining the public elementary and secondary schools in the towns of Harwinton and Burlington as required and defined in section 10-4a of the Connecticut General Statutes.

The Board adopted the following long-term goals (4/5/2021):

Student success will be considered as a guiding principle by the Board in setting goals and policies.

- Goal The Board of Education shall ensure Region 10 is a safe, welcoming, inclusive, and equitable schoolcommunity.
- Goal The Board of Education shall demonstrate fiscal responsibility and will develop long-term strategies, which optimize how we use District resources.
- Goal The Board of Education shall drive continuous academic improvement for Region 10 students.

Serving as members of the Board of Education effective with December 2022:

Dean Cowger	Paul Omichinski, Treasurer	Scott Savelle, Vice Chairman
Cassandra Dubois	Scott Ragaglia, Chairman	Matt Szydlo
Thomas Fausel	Zach Rankin	Melanie Willhelm, Secretary
		John Vecchitto

Region 10 Statistics – Budget

<u>2021-2022</u>	<u>2022-2023</u>
\$ 42,551,864 (operating)	\$ 43,381,000 (operating)
\$ 2,011,056 (capital budget)	\$ 2,004,731 (capital budget)

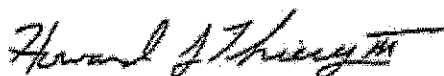
Proportionate Share of Budget Provided by Local Communities Source: Local Taxes and State Grants

<u>2021-2022</u>			<u>2022-2023</u>		
Harwinton	\$14,047,688	33.72%	Harwinton	\$ 14,076,588	33.13%
Burlington	\$27,612,122	66.28%	Burlington	\$ 28,412,358	66.87%

Enrollment

School	October 1, 2021	October 1, 2022
Harwinton Consolidated School (Gr. PreK-4)	357	386
Lake Garda School (Gr. PreK-4)	409	437
Har-Bur Middle School (Gr. 5-8)	710	655
Lewis S. Mills High School (Gr. 9-12)	703	648
Total	2179	2126

Respectfully submitted,



Howard Thiery
 Superintendent of Schools