

Town of Burlington

CONNECTICUT



ANNUAL TOWN REPORT

2022-2023

ANNUAL REPORT
FOR THE
TOWN OF BURLINGTON
CONNECTICUT

www.burlingtonct.us

FOR THE FISCAL YEAR ENDING
JUNE 30, 2023

TOWN OFFICERS, 06.30.2023

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SELECTMEN

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Cheryl Byrne
Thomas Zabel
David B. Goshdigian

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John Achilli
John Kirschner
Steve Carrier
Deborah A. Miller

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Stephen J. Savino

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APPEALS

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PLANNING & ZONING
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ZONING BOARD OF APPEALS

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William Mastrogiovanni, Jr.
Belinda Cargill
Sharon Farmer

ZONING BOARD OF
APPEALS ALTERNATES

Chris Argiropoulos
Laurie Arel

TOWN OFFICERS, 06.30.2023

TOWN ATTORNEY	Halloran & Sage, LLC Duncan J. Forsyth
WATER POLLUTION CONTROL AUTHORITY	Paul Bystrak James Grappone Eric Eggleston Steven Perry Gerald Bryant Mark Smaldone
INLAND WETLANDS & WATERCOURSES COMMISSION	Anniello L. DePascale, Chair Linda Kobylarz Rolf Dietrichson Robert Wilson Richard Jones Richard Miller
IWWC ALTERNATES	Barbara Pavlik Dahle
LIBRARY DIRECTORS	Sanford M. Mazeau Kevin Mullen Craig Winter Sandra Hierl Jodi Kryzanski Tricia Galvin Jennifer Cavallari Deborah Fields Daniel Cooper
PARKS & RECREATION COMMISSION	Paul Stawarz, Chair William Parente Eric Mayes Pamela Simonds Elizabeth Delano Christie Dockman Cooper Holmes
COMMISSION ON SENIOR CITIZENS SERVICES	Arthur Murelli Maryelen Wielock Lori Vallee Don Provost Diane Royko Elaine Blair Donna Rusgrove

TOWN OFFICERS, 06.30.2023

ETHICS COMMISSION	Barry Faticoni, Chair Kenneth Ursaki Marta Orfitelli Robert Angelillo Michael Vollono Eric Eggleston
ETHICS COMMISSION, ALTERNATES	
MUNICIPAL AGENTS	Nicole Carrasquillo
ECONOMIC DEV. COMM.	Tod Kallenbach, Chair David Wrabel Kevin Bair Sharon Farmer Vincent Lambri Sanjay Barman Bryan Cassidy
BUILDING CODE BOARD OF APPEALS	William M. Coyle Alan R. Chandler Roy Merritt Gerald Mullen Arnie DePascale
FIRE CHIEF	Michael Boucher
FIRE MARSHAL	Timothy Tharau
DOG WARDEN	Katherine Meskun
SOLID WASTE COMMSSION	Robert Jorgenson, Chair Joseph Tom Werle Paul Bystrak
TREE WARDEN	Scott Tharau
EMERG OPS COORDINATOR	Michael Boucher
EMERG OPS COORD, ASST	Jason Warner

TOWN OFFICERS, 06.30.2023

CONSERVATION COMMISSION

John Hebert
Jackie Shadford
Richard Miller
Tom Finan
Tom Roberge
Vincent Lambri
Amelia M. Kearney

REGIONAL SCHOOL DIST. #10

Paul Omichinski
Dean Cowger
Scott Savelle
Zachariah Rankin
Cassandra DuBois
Melanie Wilhelm

TOWN OF BURLINGTON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2023

As management of the Town of Burlington, CT, we offer readers of the Town of Burlington, CT's financial statements this narrative overview and analysis of the financial activities of the Town of Burlington, CT for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the Town of Burlington, CT exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$29,826,551 (net position). Of this amount, \$16,768,079 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Restricted Net Position of \$234,835 is restricted for grants, programs, and Housing Rehabilitation Loan Program.
- The Town's total net position increased by \$2,473,678.
- As of the close of the current fiscal year, the Town of Burlington, CT's governmental funds reported combined ending fund balances of \$16,576,603, an increase of \$832,840 in comparison with the prior year. Of this amount, \$7,683,045 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 \$7,683,045 or 19.7 percent of total General Fund budgeted expenditures and transfers out.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Burlington, CT's basic financial statements. The Town of Burlington, CT'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, CT's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the Town of Burlington, CT'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, CT 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).

Both of the government-wide financial statements distinguish functions of the Town of Burlington, CT 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, CT include education, public safety, general government, library, highway, sanitation, health and welfare, and recreation.

TOWN OF BURLINGTON, CONNECTICUT

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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, CT, 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, CT 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.

The Town of Burlington, CT, maintains a number of 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, American Rescue Plan Fund, and the Bridges & Road Repair Fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Burlington, CT, 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.

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.

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, CT's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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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.

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, CT, assets exceeded liabilities by \$29,826,551 at the close of the most recent fiscal year.

	Summary Statement of Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	\$ 22,452,771	\$ 19,255,366	\$ 75,000	\$ 169,967	\$ 22,527,771	\$ 19,425,333
Capital Assets, Net	17,959,739	17,381,374	-	1,826	17,959,739	17,383,200
Total Assets	\$ 40,412,510	\$ 36,636,740	\$ 75,000	\$ 171,793	\$ 40,487,510	\$ 36,808,533
Deferred Outflows of Resources	521,004	333,916	-	-	521,004	333,916
Current Liabilities	\$ 4,047,494	\$ 3,043,064	\$ 30,191	\$ 28,404	\$ 4,077,685	\$ 3,071,468
Long-Term Liabilities Outstanding	6,428,946	6,031,696	-	-	6,428,946	6,031,696
Total Liabilities	10,476,440	9,074,760	30,191	28,404	10,506,631	9,103,164
Deferred Inflows of Resources	688,056	686,412	-	-	688,056	686,412
Net Position:						
Net Investment in Capital Assets	12,823,637	11,813,780	-	1,826	12,823,637	11,815,606
Restricted	234,835	176,203	-	-	234,835	176,203
Unrestricted	16,723,270	15,219,501	44,809	141,563	16,768,079	15,361,064
Total Net Position	\$ 29,781,742	\$ 27,209,484	\$ 44,809	\$ 143,389	\$ 29,826,551	\$ 27,352,873

A significant portion of the Town's net position reflects its investment in capital assets (land, construction in process, buildings and improvements, infrastructure, land improvements, machinery and equipment, and vehicles) less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Net investment in capital assets increased by \$1,008,031.

The Town's restricted net position of \$234,835 increased by \$58,632 compared to last year's restricted net position of \$176,203.

The Town's unrestricted net position of \$16,768,079 increased by \$1,407,015 compared to last year's unrestricted net position of \$15,361,064.

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	Summary Statement of Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
REVENUES						
<i>Program:</i>						
Charges for services	\$ 2,206,772	\$ 1,550,190	\$ 269,361	\$ 257,291	\$ 2,476,133	\$ 1,807,481
Operating grants and contributions	5,163,409	4,249,986	-	-	5,163,409	4,249,986
Capital grants and contributions	161,680	441,797	-	-	161,680	441,797
<i>General:</i>						
Property taxes	33,627,885	33,110,154	-	-	33,627,885	33,110,154
Grants and contributions, not restricted to specific programs	22,742	76,172	-	-	22,742	76,172
Unrestricted investment earnings	572,939	21,738	525	706	573,464	22,444
Other General Revenues	91,785	149,248	-	-	91,785	149,248
Total Revenues	<u>41,847,212</u>	<u>39,599,285</u>	<u>269,886</u>	<u>257,997</u>	<u>42,117,098</u>	<u>39,857,282</u>
EXPENSES						
General government	3,147,343	2,981,316	-	-	3,147,343	2,981,316
Public safety	2,409,857	2,185,990	-	-	2,409,857	2,185,990
Public Works	4,114,316	4,957,841	-	-	4,114,316	4,957,841
Recreation	425,449	370,152	-	-	425,449	370,152
Library	570,362	575,215	-	-	570,362	575,215
Health and Welfare	103,806	98,601	-	-	103,806	98,601
Education	28,412,350	27,612,122	-	-	28,412,350	27,612,122
Interest on long-term debt	156,471	143,931	-	-	156,471	143,931
Senior Housing	-	-	298,099	227,255	298,099	227,255
Water and Sewer System	-	-	5,367	5,094	5,367	5,094
Total Expenses	<u>39,339,954</u>	<u>38,925,168</u>	<u>303,466</u>	<u>232,349</u>	<u>39,643,420</u>	<u>39,157,517</u>
Change in Net Position Before Transfers	2,507,258	674,117	(33,580)	25,648	2,473,678	699,765
Transfers	65,000	65,000	(65,000)	(65,000)	-	-
Change in Net Position	2,572,258	739,117	(98,580)	(39,352)	2,473,678	699,765
Beginning Net Position	27,209,484	26,470,367	143,389	182,741	27,352,873	26,653,108
Ending Net Position	<u>\$ 29,781,742</u>	<u>\$ 27,209,484</u>	<u>\$ 44,809</u>	<u>\$ 143,389</u>	<u>\$ 29,826,551</u>	<u>\$ 27,352,873</u>

Governmental activities. Governmental activities increased the Town of Burlington, CT's net position by \$2,572,258.

Eighty percent (80%) of the revenues of the Town were derived from property taxes, followed by thirteen percent (13%) from grants and contributions, five percent (5%) from charges for services and two percent (2%) of the Town's revenue in the fiscal year was derived from investment and other income.

Major revenue factors included:

- The percentage of current year taxes collected remains strong along with the active collection of back taxes.
- Unrestricted investment earnings increased due to improved treasury management and higher interest rates
- Increase in Educational cost sharing, Motor vehicle tax reimbursement and Municipal revenue sharing

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Seventy-two percent (72%) of the expenses of the Town are related to education, ten percent (10%) for public works, eight percent (8%) for general government, six percent (6%) for public safety, and the remaining four percent (4%) for community services, administration, and other areas.

Major expense factors included:

- Public safety increased 10.2%, relatively equal among Police, Fire and Ambulance services
- Public works decreased 17% due to a decrease in road surface treatment, snow removal costs and general labor costs due to employee vacancies

Business-Type activities. The business-type activities consist of two non-major funds, the Water fund and Senior Housing fund. Business-type activities decreased the Town's net position by \$98,580.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds. The focus of the Town of Burlington, CT'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. In particular, *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, CT's governmental funds reported combined ending fund balances of \$16,576,603, an increase of \$832,840 in comparison with the prior year. Forty-six percent (46%) 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, CT. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$7,683,045. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents nineteen point seven percent (19.7%) of total General Fund budgeted expenditures.

The fund balance of the Town of Burlington, CT's General Fund increased by \$934,919 during the current fiscal year. Key factors in this increase are as follows:

- Revenue exceeded estimates by a material amount due to increases in Tax collections, Unrestricted investment earnings, Educational cost sharing, Motor vehicle tax reimbursement and Municipal revenue sharing
- There was no use of surplus

TOWN OF BURLINGTON, CONNECTICUT
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CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The Town of Burlington, CT's reported value in capital assets for its governmental activities and business-type activities as of June 30, 2023, amounts to \$17,959,739 (net of accumulated depreciation). This reported value in capital assets includes land and buildings, vehicles, machinery and equipment, and infrastructure.

	2023	2022
<i>Governmental Activities:</i>		
Land	\$ 3,916,941	\$ 3,916,941
Construction in Progress	1,155,576	2,832,728
Buildings and Improvements	5,433,371	5,857,742
Infrastructure	6,030,848	3,197,406
Land Improvements	81,599	128,112
Machinery and Equipment	208,566	105,922
Vehicles	1,132,838	1,342,523
Total	\$ 17,959,739	\$ 17,381,374
	2023	2022
<i>Business-type Activities:</i>		
Buildings and Improvements	\$ -	\$ 1,826
Total	\$ -	\$ 1,826

Long-term debt. At the end of the current fiscal year, the Town of Burlington, CT had long-term debt and long-term liabilities outstanding of \$6,127,534.

	2023	2022
<i>Governmental Activities:</i>		
G.O. Bonds	\$ 4,535,000	\$ 4,845,000
Unamortized Premium on Bonds	96,012	102,413
Sewer Notes	505,090	620,181
Sewer Upgrade	630,013	662,353
Compensated Absences	152,235	171,752
Net Pension Liability	395,712	133,649
Total OPEB Liability	114,884	105,351
Total	\$ 6,428,946	\$ 6,640,699

The Town of Burlington, CT's total debt decreased \$211,753 (3 percent) during the current fiscal year.

TOWN OF BURLINGTON, CONNECTICUT

Management's Discussion and Analysis

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ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The 2023/24 decrease in the mill rate is a result of an increase in the taxable grand list, improvement in accounting processes, improvement in treasury management and higher interest rates on fund balances
- Education budget increased from FY23 to FY24
- Increase in health insurance for both the General Government and School budget
- LOTCIP grant for roadway reconstruction of George Washington Turnpike
- 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 is currently moving various projects forward utilizing these funds

All of these factors were considered in preparing the Town of Burlington, CT's budget for the 2024 fiscal year.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Burlington, CT'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 Board of Finance, Town of Burlington, 200 Spielman Highway, Burlington, CT 06013.

TOWN OF BURLINGTON, CONNECTICUT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
REVENUES				
Property Taxes				
Property Taxes, Interest, and Lien Fees	\$ 33,040,728	\$ 33,040,728	\$ 33,493,339	\$ 452,611
Total Property Taxes	<u>33,040,728</u>	<u>33,040,728</u>	<u>33,493,339</u>	<u>452,611</u>
Intergovernmental				
State and Federal Grants				
Town Aid Road	262,574	262,574	260,254	(2,320)
PILOT State Property	41,880	41,880	41,880	-
Motor Vehicle Reimbursement	103,234	103,234	103,234	-
Welfare and Elderly	-	-	1,699	1,699
Municipal Revenue Sharing	-	-	191,071	191,071
Court Fines	500	500	1,240	740
Education	4,190,818	4,190,818	4,190,472	(346)
State Other Grants for Municipal Projects	15,300	15,300	15,300	-
Municipal Stabilization Grant	34,417	34,417	34,417	-
Senior Transportation Grant	20,717	20,717	22,348	1,631
Connecticard CT State Library	1,000	1,000	1,175	175
Municipal Nips Environmental Fees	4,500	4,500	7,931	3,431
Other Grants	-	-	1,527	1,527
Total Intergovernmental	<u>4,674,940</u>	<u>4,674,940</u>	<u>4,872,548</u>	<u>197,608</u>
Licenses, Permits, and Charges for Services				
Zoning and Building Permits	175,000	175,000	231,766	56,766
IWWC Permits	1,000	1,000	1,082	82
Peddlers/Other Permits	500	500	235	(265)
ZBA Permits	100	100	522	422
Planning and Zoning Permits	100	100	2,042	1,942
Pistol Permits	4,000	4,000	6,020	2,020
Conveyance Tax	165,000	165,000	176,756	11,756
Town Clerk Fees	80,000	80,000	59,437	(20,563)
Park and Recreation Commission	80,000	80,000	80,000	-
WPCA - Farmington, Canton, Bristol Usage	182,200	182,200	-	(182,200)
WPCA - Lake Garda Farmington/Bristol Assessment	126,445	126,445	-	(126,445)
Waste Collection	32,000	32,000	38,765	6,765
BVFD Ambulance Fees	210,000	210,000	262,307	52,307
BVFD Tower Rental	117,800	117,800	120,315	2,515
Miscellaneous	20,000	20,000	-	(20,000)
Total Licenses, Permits, and Charges for Services	<u>1,194,145</u>	<u>1,194,145</u>	<u>979,247</u>	<u>(214,898)</u>
Other Revenues				
EMPG Matching Stipend/Salary Grant	10,000	10,000	-	(10,000)
Fire Fighter EMT Grant	30,000	30,000	-	(30,000)
Fire Chief Salary - ARPA	63,600	63,600	-	(63,600)
Miscellaneous	-	-	12,684	12,684
Total Other Revenues	<u>103,600</u>	<u>103,600</u>	<u>12,684</u>	<u>(90,916)</u>
Investment Income	<u>20,000</u>	<u>20,000</u>	<u>396,268</u>	<u>376,268</u>
Total Revenues	<u>39,033,413</u>	<u>39,033,413</u>	<u>39,754,086</u>	<u>720,673</u>

TOWN OF BURLINGTON, CONNECTICUT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
EXPENDITURES				
General Government				
Board of Selectmen	\$ 156,865	\$ 153,365	\$ 151,111	\$ 2,254
Human Resources	2,500	-	-	-
Probate Court	3,200	3,200	3,200	-
Inland Wetlands Commission	1,850	1,850	1,177	673
Elections	55,030	53,030	50,647	2,383
Board of Finance	1,550	1,550	1,143	407
Auditing and Accounting	33,600	38,022	38,022	-
Assessors	111,858	103,858	101,245	2,613
Board of Assessment	100	100	-	100
Tax Collector	86,050	83,550	82,049	1,501
Finance Office	253,565	239,065	238,070	995
Town Counsel	80,000	38,000	41,973	(3,973)
Town Clerk	125,167	124,067	122,321	1,746
Planning and Zoning Board	4,250	5,290	5,290	-
Zoning Board of Appeals	600	1,175	1,176	(1)
Insurance and Bonds	277,846	195,543	194,974	569
Payroll Taxes	249,000	208,000	207,172	828
Economic Development Commission	1,100	100	-	100
Building Department/Land Use	203,720	194,705	191,509	3,196
Pensions	204,000	280,000	279,039	961
Operation of Town Offices	222,231	230,112	230,920	(808)
Commission on Senior Citizens	63,436	83,264	83,340	(76)
Town Engineer	60,000	40,000	36,428	3,572
Health Insurance	766,550	686,707	686,538	169
Historical Society	6,000	6,000	6,000	-
Conservation Commission	100	100	67	33
Total General Government	2,970,168	2,770,653	2,753,411	17,242
Public Safety				
Fire Marshal/Open Burning	75,500	77,514	77,515	(1)
Police Protection	691,475	661,475	655,537	5,938
Emergency Management	14,200	14,200	12,981	1,219
BVFD	576,011	460,046	456,963	3,083
Emergency Communication	49,044	57,193	57,193	-
Ambulance	467,500	542,316	542,315	1
Total Public Safety	1,873,730	1,812,744	1,802,504	10,240
Transportation Programs				
Public Works	1,861,596	1,792,596	1,788,058	4,538
Snow Removal	276,000	197,000	195,141	1,859
Street Lights	21,000	21,000	19,423	1,577
Total Transportation Programs	2,158,596	2,010,596	2,002,622	7,974
Conservation of Health				
Health District	70,924	70,924	70,924	-
Vital Statistics	100	100	-	100
Total Conservation of Health	71,024	71,024	70,924	100

TOWN OF BURLINGTON, CONNECTICUT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Welfare				
General Assistance	\$ 19,935	\$ 15,935	\$ 15,527	\$ 408
Visiting Nurse Program	2,500	2,500	2,500	-
Total Welfare	<u>22,435</u>	<u>18,435</u>	<u>18,027</u>	<u>408</u>
Sanitation				
Town Dump	2,500	2,500	2,203	297
WPCA	182,200	182,200	-	182,200
Waste Removal	1,055,636	1,049,808	1,049,448	360
Total Sanitation	<u>1,240,336</u>	<u>1,234,508</u>	<u>1,051,651</u>	<u>182,857</u>
Recreation				
Memorial and Flag Days	9,750	11,578	11,642	(64)
Parks and Recreation	244,965	256,653	256,653	-
Total Recreation	<u>254,715</u>	<u>268,231</u>	<u>268,295</u>	<u>(64)</u>
Education				
Regional School District No. 10	28,412,358	28,412,358	28,412,350	8
Library				
Town Grant	422,776	397,089	395,911	1,178
Debt Service				
Principal Payments	422,815	422,815	310,000	112,815
Interest and Fiscal Charges	154,330	154,330	140,700	13,630
Total Debt Service	<u>577,145</u>	<u>577,145</u>	<u>450,700</u>	<u>126,445</u>
Capital Expense				
Highways	255,000	387,000	386,656	344
Fire Department	86,860	77,860	76,894	966
BVFD Reserve	255,500	255,500	255,500	-
Library	17,567	9,567	9,018	549
Park and Recreation	65,000	140,000	140,000	-
Total Capital Expense	<u>679,927</u>	<u>869,927</u>	<u>868,068</u>	<u>1,859</u>
Miscellaneous				
Central Connecticut Planning Agency	7,764	7,764	7,616	148
Dog Fund	40,000	30,500	10,000	20,500
Conservation District	850	850	850	-
Contingency	360,000	360,000	359,000	1,000
Construction Projects	15,000	15,000	15,000	-
Land Purchase	15,000	15,000	15,000	-
Revaluation	8,000	8,000	8,000	-
Bridge Projects	200,000	450,000	450,000	-
Total Miscellaneous	<u>646,614</u>	<u>887,114</u>	<u>865,466</u>	<u>21,648</u>
Total Expenditures	<u>39,329,824</u>	<u>39,329,824</u>	<u>38,959,929</u>	<u>369,895</u>

TOWN OF BURLINGTON, CONNECTICUT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and (Uses)	\$ (296,411)	\$ (296,411)	\$ 794,157	\$ 1,090,568
Other Financing Sources and (Uses)				
Appropriation from Fund Balance	231,411	231,411	-	(231,411)
Transfers In - Senior Housing	65,000	65,000	65,000	-
Total Other Financing Sources and (Uses)	<u>296,411</u>	<u>296,411</u>	<u>65,000</u>	<u>(231,411)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	859,157	<u>\$ 859,157</u>
Adjustments to Generally Accepted Accounting Principles (GAAP):				
Combining Revenues and Expenditures not Budgeted For				
Non-Budgeted Grants Revenues			25,052	
Non-Budgeted Grants Expenditures			(26,110)	
Other Adjustments for Non-Budgeted items			(97,916)	
Combining General Fund Funds Revenues and Expenditures				
Other Funds Revenues			18,290	
Other Funds Expenditures			(23,322)	
Other Funds Other Financing Sources and (Uses)			179,277	
The Town Does not Budget for Certain Related Revenues			7,369	
The Town Does not Budget for Certain Related Expenditures			(6,878)	
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - GAAP Basis			<u>\$ 934,919</u>	

TOWN OF BURLINGTON, CONNECTICUT

Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	American Rescue Plan Fund	Bridges & Road Repair Fund	Sewer Maintenance Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 4,527,226	\$ 2,690,963	\$ 911,389	\$ 623,597	\$ 4,032,320	\$ 12,785,495
Restricted Cash	50,890	-	-	-	-	50,890
Investments	7,357,955	-	-	-	-	7,357,955
Receivables, Net of Allowance	1,104,771	-	-	918,166	152,518	2,175,455
Other	16,702	-	-	-	-	16,702
Due from Other Funds	152,905	-	662,000	168,036	732,012	1,714,953
Total Assets	<u>\$ 13,210,449</u>	<u>\$ 2,690,963</u>	<u>\$ 1,573,389</u>	<u>\$ 1,709,799</u>	<u>\$ 4,916,850</u>	<u>\$ 24,101,450</u>
Liabilities						
Accounts Payable and Accrued Items	\$ 601,480	\$ 22,875	\$ 324,229	\$ 148,309	\$ 9,767	\$ 1,106,660
Due to State of Connecticut	219,386	-	-	-	-	219,386
Unearned Revenue	22,023	2,586,179	-	-	-	2,608,202
Performance Bonds	50,890	-	-	-	-	50,890
Due to Other Funds	1,562,048	42,703	-	-	43,928	1,648,679
Total Liabilities	<u>2,455,827</u>	<u>2,651,757</u>	<u>324,229</u>	<u>148,309</u>	<u>53,695</u>	<u>5,633,817</u>
Deferred Inflows of Resources						
Unavailable Revenue:						
Property Taxes and Interest	411,722	-	-	-	-	411,722
Sewer Usage and Assessments	-	-	-	858,959	-	858,959
Loans	-	-	-	-	152,518	152,518
Lease Related	467,831	-	-	-	-	467,831
Total Deferred Inflows of Resources	<u>879,553</u>	<u>-</u>	<u>-</u>	<u>858,959</u>	<u>152,518</u>	<u>1,891,030</u>
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	-	39,206	-	-	195,629	234,835
Committed	863,578	-	1,249,160	702,531	4,515,008	7,330,277
Assigned	1,328,446	-	-	-	-	1,328,446
Unassigned	7,683,045	-	-	-	-	7,683,045
Total Fund Balances	<u>9,875,069</u>	<u>39,206</u>	<u>1,249,160</u>	<u>702,531</u>	<u>4,710,637</u>	<u>16,576,603</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,210,449</u>	<u>\$ 2,690,963</u>	<u>\$ 1,573,389</u>	<u>\$ 1,709,799</u>	<u>\$ 4,916,850</u>	<u>\$ 24,101,450</u>

TOWN OF BURLINGTON, CONNECTICUT
Notes to the Financial Statements

FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2023, are as follows:

	General Fund	American Rescue Plan Act Fund	Bridges and Road Repair Fund	Sewer Maintenance Fund	Nonmajor Governmental Funds	Total
Fund Balances:						
Restricted for:						
General Government	\$ -	\$ 39,206	\$ -	\$ -	\$ 112,031	\$ 151,237
Public Safety	-	-	-	-	1,485	1,485
Recreation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	82,113	82,113
Total Restricted	<u>\$ -</u>	<u>\$ 39,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,629</u>	<u>\$ 234,835</u>
Committed to:						
General Government	\$ 863,578	\$ -	\$ -	\$ -	\$ -	\$ 863,578
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	702,531	-	702,531
Recreation	-	-	-	-	149,797	149,797
Capital	-	-	1,249,160	-	4,365,211	5,614,371
Total Committed	<u>\$ 863,578</u>	<u>\$ -</u>	<u>\$ 1,249,160</u>	<u>\$ 702,531</u>	<u>\$ 4,515,008</u>	<u>\$ 7,330,277</u>
Assigned:						
Subsequent Years Budget	\$ 436,664	\$ -	\$ -	\$ -	\$ -	\$ 436,664
Municipal Reserve	891,782	-	-	-	-	891,782
Total Assigned	<u>\$ 1,328,446</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,328,446</u>
Unassigned:						
	<u>\$ 7,683,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,683,045</u>

REPORT OF THE SUPERINTENDENT OF SCHOOLS
Regional School District # 10 – Board of Education
Dated December 2023

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 2023:

Amy Boisvert	Cassandra DuBois	Scott Savelle, Vice Chairman
Victoria Basile	Thomas Fausel	Matt Szydlo
Matt Cummings	Rachel McFadden	Melanie Wilhelm, Secretary
	Scott Ragaglia, Chairman	

Region 10 Statistics – Budget

<u>2022-2023</u>	<u>2023-2024</u>
\$ 43,381,000 (operating)	\$ 44,644,000 (operating)
\$ 2,004,731 (capital budget)	\$ 1,917,556 (capital budget)

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

	<u>2022-2023</u>	<u>2023-2024</u>
Harwinton	\$14,076,588 33.13%	Harwinton \$ 14,586,475 33.41%
Burlington	\$28,412,358 66.87%	Burlington \$ 29,072,533 66.59%

Enrollment

School	October 1, 2022	October 1, 2023
Harwinton Consolidated School (Gr. PreK-4)	386	368
Lake Garda School (Gr. PreK-4)	437	450
Har-Bur Middle School (Gr. 5-8)	655	660
Lewis S. Mills High School (Gr. 9-12)	648	627
Total	2126	2105

Respectfully submitted,



Howard Thiery
 Superintendent of Schools