

Town of Burlington

CONNECTICUT



ANNUAL TOWN REPORT
2024-2025

ANNUAL REPORT

FOR THE

TOWN OF BURLINGTON

CONNECTICUT

www.burlingtonct.gov

FOR THE FISCAL YEAR ENDING

JUNE 30, 2025

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Thomas E. Zabel
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Arnie DePascale
Roy Merritt
Gerald Mullen

BUILDING OFFICIAL

Larry Farrell

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Arthur Murelli
Diane Royko

TOWN OFFICERS AS OF 06/30/2025

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Donna Rozzi

Vince Lambri - Chair
Richard Miller
John Hebert
Jackie Shadford
Amelia M. Kearney

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Bryan Cassidy - Secretary
Tod Kallenbach
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Sharon Farmer
Vincent Lambri
Judi Ann Lausier

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Michael Boucher

Jason Warner

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John (Jack) Deeb
Kate Ryan
Brian Sullivan

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Deven T. Yudelson, Asst. Fire Marshall

INLAND WETLANDS & WATERCOURSES COMMISSION

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Mandy Parker
Richard Jones
Linda Kobylarz
Rolf Dietrichson
Robert Wilson
Richard Miller
Vacant

IWWC ALTERNATES

LIBRARY DIRECTORS

Sanford M. Mazaeau - Chair
Sandra Hierl - Chair
Craig Winter

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Mary Art
Daniel Cooper
Jennifer Cavallari
Teri Beck

Nicole Carrasquillo

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Paul Bystrak
Kate Ryan
Mary Morrison
Joseph Tom Werle

TAX COLLECTOR

Allison Breithaupt

TOWN CLERK

Mary Jane Ugalde

TOWN OFFICERS AS OF 06/30/2025

TOWN COUNSEL

Halloran & Sage LLC
Duncan J. Forsyth

TOWN TREASURER

Sean Scully

TREE WARDEN

Scott Tharau

WATER POLLUTION CONTROL AUTHORITY

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Sharon Farmer
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TOWN OF BURLINGTON, CONNECTICUT

Management's Discussion and Analysis

June 30, 2025

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, 2025.

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 \$34,954,622 (net position). Of this amount, \$19,781,060 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Restricted Net Position of \$425,975 is restricted for Grants, Programs, and Housing Rehabilitation Loan Program.
- The Town's total net position increased by \$1,984,763.
- As of the close of the current fiscal year, the Town of Burlington, CT's governmental funds reported combined ending fund balances of \$20,012,864, an increase of \$1,006,112 in comparison with the prior year. Of this amount, \$8,804,774 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 \$8,807,917 or 22 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, deferred outflows of resources, liabilities, and deferred inflows of resources, 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, and American Rescue Plan 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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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 \$34,954,622 at the close of the most recent fiscal year.

	Summary Statement of Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Current and Other Assets	\$ 24,006,817	\$ 23,451,459	\$ 53,860	\$ 30,736	\$ 24,060,677	\$ 23,482,195
Capital Assets, Net	19,023,689	18,545,473	-	-	19,023,689	18,545,473
Total Assets	<u>\$ 43,030,506</u>	<u>\$ 41,996,932</u>	<u>\$ 53,860</u>	<u>\$ 30,736</u>	<u>\$ 43,084,366</u>	<u>\$ 42,027,668</u>
Deferred Outflows of Resources	<u>218,060</u>	<u>385,010</u>	<u>-</u>	<u>-</u>	<u>218,060</u>	<u>385,010</u>
Current Liabilities	\$ 1,847,569	\$ 2,664,898	\$ 49,350	\$ 56,147	\$ 1,896,919	\$ 2,721,045
Long-Term Liabilities Outstanding	5,170,271	5,652,165	-	-	5,170,271	5,652,165
Total Liabilities	<u>7,017,840</u>	<u>8,317,063</u>	<u>49,350</u>	<u>56,147</u>	<u>7,067,190</u>	<u>8,373,210</u>
Deferred Inflows of Resources	<u>1,280,614</u>	<u>1,069,609</u>	<u>-</u>	<u>-</u>	<u>1,280,614</u>	<u>1,069,609</u>
Net Position:						
Net Investment in Capital Assets	14,747,587	13,838,186	-	-	14,747,587	13,838,186
Restricted	425,975	372,995	-	-	425,975	372,995
Unrestricted	19,776,550	18,784,089	4,510	(25,411)	19,781,060	18,758,678
Total Net Position	<u>\$ 34,950,112</u>	<u>\$ 32,995,270</u>	<u>\$ 4,510</u>	<u>\$ (25,411)</u>	<u>\$ 34,954,622</u>	<u>\$ 32,969,859</u>

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 \$909,401.

The Town's restricted net position of \$425,975 increased by \$52,980 compared to last year's restricted net position of \$372,995.

The Town's unrestricted net position of \$19,776,550 increased by \$992,461 compared to last year's unrestricted net position of \$18,784,089.

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	Summary Statement of Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
REVENUES						
<i>Program:</i>						
Charges for services	\$ 1,408,968	\$ 1,367,559	\$ 285,688	\$ 280,705	\$ 1,694,656	\$ 1,648,264
Operating grants and contributions	5,104,876	5,333,207	-	-	5,104,876	5,333,207
Capital grants and contributions	1,078,366	2,320,951	-	-	1,078,366	2,320,951
<i>General:</i>						
Property taxes	34,616,622	33,404,581	-	-	34,616,622	33,404,581
Grants and contributions, not restricted to specific programs	77,821	-	-	-	77,821	-
Unrestricted investment earnings	1,262,367	1,197,509	1,155	797	1,263,522	1,198,306
Other General Revenues	195,027	68,303	-	-	195,027	68,303
Total Revenues	<u>43,744,047</u>	<u>43,692,110</u>	<u>286,843</u>	<u>281,502</u>	<u>44,030,890</u>	<u>43,973,612</u>
EXPENSES						
General government	3,144,232	2,954,523	-	-	3,144,232	2,954,523
Public safety	2,554,902	2,616,347	-	-	2,554,902	2,616,347
Public Works	4,523,990	4,540,378	-	-	4,523,990	4,540,378
Recreation	441,660	468,608	-	-	441,660	468,608
Library	643,226	639,096	-	-	643,226	639,096
Health and Welfare	111,632	109,927	-	-	111,632	109,927
Education	30,294,833	29,072,494	-	-	30,294,833	29,072,494
Interest on long-term debt	129,730	142,209	-	-	129,730	142,209
Senior Housing	-	-	196,356	281,679	196,356	281,679
Water and Sewer System	-	-	5,566	5,043	5,566	5,043
Total Expenses	<u>41,844,205</u>	<u>40,543,582</u>	<u>201,922</u>	<u>286,722</u>	<u>42,046,127</u>	<u>40,830,304</u>
Change in Net Position Before Transfers	1,899,842	3,148,528	84,921	(5,220)	1,984,763	3,143,308
Transfers	55,000	65,000	(55,000)	(65,000)	-	-
Change in Net Position	1,954,842	3,213,528	29,921	(70,220)	1,984,763	3,143,308
Beginning Net Position	32,995,270	29,781,742	(25,411)	44,809	32,969,859	29,826,551
Ending Net Position	<u>\$ 34,950,112</u>	<u>\$ 32,995,270</u>	<u>\$ 4,510</u>	<u>\$ (25,411)</u>	<u>\$ 34,954,622</u>	<u>\$ 32,969,859</u>

Governmental activities. Governmental activities increased the Town of Burlington, CT's net position by \$1,899,842.

Seventy nine percent (79%) of the revenues of the Town were derived from property taxes, followed by fifteen percent (15%) from grants and contributions, three percent (3%) from charges for services and three percent (3%) 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 by 5.4% due to improved treasury management and higher fund balance to offset lower interest rates.
- \$181,451 of revenue previously treated as General Fund revenue was moved to Ambulance Fund and Transfer Station Fund.

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Seventy-one percent (71%) of the expenses of the Town are related to education, ten percent (10%) for public works, seven percent (7%) for general government, six percent (6%) for public safety, and the remaining six percent (6%) for community services, administration, and other areas.

Major expense factors included:

- \$700,116 of expenses previously included in the general fund were moved to the ambulance fund and transfer station fund.
- Increase in education expenses of \$1,222,449 or 4.2%

Business-Type activities. The business-type activities consist of two non-major funds, the Water fund and Senior Housing fund. Business-type activities increased the Town's net position by \$29,921.

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 \$20,012,864, an increase of \$1,006,112 in comparison with the prior year. Forty-four percent (44%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

General Fund. 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 \$8,807,917. 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 twenty-two percent (22%) of total General Fund budgeted expenditures.

The fund balance of the Town of Burlington, CT's General Fund, increased by \$517,415 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, and Municipal revenue sharing
- There was no use of surplus

General Fund Budgetary Results. The difference between the original budget and the final amended expenditure budget was \$439,835. The original budget was amended during the year to remove revenues and relocated expenses that are reported in special revenue funds.

TOWN OF BURLINGTON, CONNECTICUT

Management's Discussion and Analysis

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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, 2025, amounts to \$19,023,689 (net of accumulated depreciation). This reported value in capital assets includes land and buildings, vehicles, machinery and equipment, and infrastructure.

	2025	2024
<i>Governmental Activities:</i>		
Land	\$ 3,916,941	\$ 3,916,941
Construction in Progress	3,786,449	2,889,291
Buildings and Improvements	4,873,661	5,236,019
Infrastructure	4,830,512	5,448,050
Land Improvements	10,010	35,086
Machinery and Equipment	630,784	149,528
Vehicles	975,332	870,558
Total	<u>\$ 19,023,689</u>	<u>\$ 18,545,473</u>
	2025	2024
<i>Business-type Activities:</i>		
Buildings and Improvements	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>

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

- Progress on Johnnycake Park.
- 2025 Freightliner.

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 \$5,170,271.

	2025	2024
<i>Governmental Activities:</i>		
G.O. Bonds	\$ 3,925,000	\$ 4,230,000
Unamortized Premium on Bonds	83,210	89,611
Sewer Notes	267,892	387,676
Sewer Upgrade	563,980	597,225
Compensated Absences	195,946	196,453
Total OPEB Liability	134,243	151,200
Total	<u>\$ 5,170,271</u>	<u>\$ 5,652,165</u>

The Town of Burlington, CT's total debt decreased \$481,894 (9 percent) during the current fiscal year.

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ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The 2025/26 mill rate was increased by 0.7% to 26.6%.
- The education budget increased by \$1,222,339 from FY26 to FY27
- LOTCIP grant for roadway reconstruction of George Washington Turnpike
- A 50/50 Local Bridge Program Grant has been awarded for Alpine Rd Bridge Assessment, STEAP Grant for Sidewalks, West Chippen Hill STP Rural Collector Grant, Multi Use Trail Grant
- \$115,052.76 LOCIP grant to be used for road surface treatment
- Interest rates are decreasing, impacting internal revenues.

All of these factors were considered in preparing the Town of Burlington, CT's budget for the 2026 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.