

Town of Burlington CONNECTICUT



**ANNUAL TOWN REPORT
2024-2025**

**ANNUAL REPORT
FOR THE
TOWN OF BURLINGTON
CONNECTICUT**

www.burlingtononct.gov

**FOR THE FISCAL YEAR ENDING
JUNE 30, 2025**

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Arnie DePascale
Roy Merritt
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BUILDING OFFICIAL

Larry Farrell

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ON SENIOR CITIZENS**

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TOWN OFFICERS AS OF 06/30/2025

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Donna Rozzi

ECONOMIC DEVELOPMENT COMMISSION

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Jackie Shadford
Amelia M. Kearney

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Jason Warner

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Robert Wilson
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Vacant

IWWC ALTERNATES

LIBRARY DIRECTORS

Sanford M. Mazaieu - Chair
Sandra Hierl - Chair
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SOLID WASTE COMMISSION	Robert Jorgenson - Chair 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
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ZBA ALTERNATES

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

Management's Discussion and Analysis

June 30, 2025

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.

TOWN OF BURLINGTON, CONNECTICUT

Management's Discussion and Analysis

June 30, 2025

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 \$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	218,060	385,010	-	-	218,060	385,010
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	1,280,614	1,069,609	-	-	1,280,614	1,069,609
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.

TOWN OF BURLINGTON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

	Summary Statement of Changes in Net Position						Totals	
	Governmental Activities		Business-Type Activities					
	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	<u>1,954,842</u>	<u>3,213,528</u>	<u>29,921</u>	<u>(70,220)</u>	<u>1,984,763</u>	<u>3,143,308</u>		
Beginning Net Position	<u>32,995,270</u>	<u>29,781,742</u>	<u>(25,411)</u>	<u>44,809</u>	<u>32,969,859</u>	<u>29,826,551</u>		
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.

TOWN OF BURLINGTON, CONNECTICUT

Management's Discussion and Analysis

June 30, 2025

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
June 30, 2025

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.

	<u>2025</u>	<u>2024</u>
<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>
 <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.

	<u>2025</u>	<u>2024</u>
<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.

TOWN OF BURLINGTON, CONNECTICUT

Management's Discussion and Analysis

June 30, 2025

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.

TOWN OF BURLINGTON, CONNECTICUT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2025

Page 1 of 4

	Budgeted Amounts		Actual Budgetary Basis		Variance
	Original	Amended			
REVENUES					
Property Taxes					
Property Taxes, Interest, and Lien Fees	\$ 34,253,603	\$ 34,253,603	\$ 34,725,415	\$ 471,812	
Tax Refunds and Abatements	(95,000)	(95,000)	(107,824)	(12,824)	
Total Property Taxes	34,158,603	34,158,603	34,617,591	458,988	
Intergovernmental					
State and Federal Grants					
Town Aid Road	257,254	257,254	257,271	17	
PILOT State Property	43,404	43,404	43,404	-	
Welfare and Elderly	-	-	1,382	1,382	
Municipal Revenue Sharing	34,417	34,417	34,417	-	
Court Fines	500	500	875	375	
Education	4,474,567	4,474,546	4,474,557	11	
State Other Grants for Municipal Projects	15,300	15,300	15,300	-	
Senior Transportation Grant	22,348	22,348	22,348	-	
Connecticard CT State Library	1,400	1,400	1,242	(158)	
Emergency Management Performance Grant	5,000	5,000	5,000	-	
Fire Fighter EMT Grant	85,000	85,000	85,000	-	
Total Intergovernmental	4,939,190	4,939,169	4,940,796	1,627	
Licenses, Permits, and Charges for Services					
Zoning and Building Permits	150,000	150,000	223,473	73,473	
IWWC Permits	500	500	1,242	742	
Peddlers/Other Permits	450	450	50	(400)	
ZBA Permits	200	200	261	61	
Planning and Zoning Permits	200	200	186	(14)	
Pistol Permits	4,000	4,000	3,920	(80)	
Conveyance Tax	110,000	110,000	167,749	57,749	
Town Clerk Fees	45,000	45,000	54,896	9,896	
Park and Recreation Commission	175,000	37,600	-	(37,600)	
Animal Control	35,000	-	-	-	
Waste Collection	34,000	-	-	-	
BVFD Ambulance Fees	240,000	-	-	-	
BVFD Tower Rental	123,000	123,000	108,453	(14,547)	
Miscellaneous	250	250	-	(250)	
Total Licenses, Permits, and Charges for Services	917,600	471,200	560,230	89,030	
Other Revenues					
Senior Housing Bond	55,000	55,000	55,000	-	
Miscellaneous	10,000	10,000	49,932	39,932	
Total Other Revenues	65,000	65,000	104,932	39,932	
Investment Income					
Interest Revenue - Treasury	400,000	400,000	616,519	216,519	
Interest Revenue - Other	100,000	100,000	150,266	50,266	
Total Other Revenues	500,000	500,000	766,785	266,785	
Total Revenues	40,580,393	40,133,972	40,990,334	856,362	

TOWN OF BURLINGTON, CONNECTICUT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2025

Page 2 of 4

	Budgeted Amounts		Actual Budgetary Basis		Variance
	Original	Amended	Original	Amended	
EXPENDITURES					
General Government					
Board of Selectmen	\$ 171,679	\$ 171,679	\$ 170,829	\$ 170,829	850
Human Resources	2,500	2,500	2,500	2,500	-
Probate Court	3,800	3,800	3,800	3,800	-
Inland Wetlands Commission	2,050	2,050	1,530	1,530	520
Elections	63,543	64,828	64,827	64,827	1
Board of Finance	1,600	1,600	548	548	1,052
Auditing and Accounting	47,525	54,673	54,673	54,673	-
Assessors	123,243	123,243	123,112	123,112	131
Board of Assessment	100	100	99	99	1
Tax Collector	90,412	90,412	90,060	90,060	352
Finance Office	225,931	258,223	258,222	258,222	1
Town Counsel	65,000	61,025	61,025	61,025	-
Town Clerk	129,812	132,022	132,020	132,020	2
Planning and Zoning Board	4,800	4,351	3,773	3,773	578
Zoning Board of Appeals	1,530	1,530	595	595	935
Insurance and Bonds	242,000	201,702	201,702	201,702	-
Payroll Taxes	236,000	239,747	239,634	239,634	113
Economic Development Commission	100	549	549	549	-
Building Department/Land Use	287,785	289,550	289,550	289,550	-
Pensions	240,000	225,794	221,920	221,920	3,874
Operation of Town Offices	229,755	287,823	287,823	287,823	-
Commission on Senior Citizens	77,100	88,186	88,187	88,187	(1)
Town Engineer	60,000	41,766	41,767	41,767	(1)
Health Insurance	796,200	796,200	796,200	796,200	-
Historical Society	9,000	9,000	9,000	9,000	-
Conservation Commission	100	100	99	99	1
Total General Government	3,111,565	3,152,453	3,144,044	3,144,044	8,409
Public Safety					
Fire Marshal/Open Burning	84,000	85,051	85,051	85,051	-
Police Protection	676,774	675,723	675,723	675,723	-
Emergency Management	18,980	18,980	13,978	13,978	5,002
BVFD	610,799	647,350	647,350	647,350	-
Emergency Communication	50,210	50,210	50,210	50,210	-
Ambulance	611,300	-	-	-	-
Dog Fund	68,139	-	-	-	-
Total Public Safety	2,120,202	1,477,314	1,472,312	1,472,312	5,002
Transportation Programs					
Public Works	1,990,246	1,932,178	1,932,195	1,932,195	(17)
Snow Removal	275,000	222,628	222,629	222,629	(1)
Street Lights	24,000	22,715	22,715	22,715	-
Total Transportation Programs	2,289,246	2,177,521	2,177,539	2,177,539	(18)
Conservation of Health					
Health District	80,500	80,500	80,444	80,444	56
Vital Statistics	100	100	11	11	89
Total Conservation of Health	80,600	80,600	80,455	80,455	145

TOWN OF BURLINGTON, CONNECTICUT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2025

Page 3 of 4

	Budgeted Amounts		Actual Budgetary Basis		Variance
	Original	Amended	Original	Amended	
Welfare					
General Assistance	\$ 18,518	\$ 18,497	\$ 18,497	\$ 18,497	\$ -
Visiting Nurse Program	2,750	2,750	2,750	2,750	-
Total Welfare	<u>21,268</u>	<u>21,247</u>	<u>21,247</u>	<u>21,247</u>	-
Sanitation					
Town Dump	30,700	30,700	30,700	30,700	-
Waste Removal	1,169,694	1,063,909	1,063,909	1,063,909	-
Total Sanitation	<u>1,200,394</u>	<u>1,094,609</u>	<u>1,094,609</u>	<u>1,094,609</u>	-
Recreation					
Beautification	11,750	11,750	11,750	11,750	-
Parks and Recreation	345,177	260,149	222,548	222,548	37,601
Total Recreation	<u>356,927</u>	<u>271,899</u>	<u>234,298</u>	<u>234,298</u>	37,601
Education					
Regional School District No. 10	<u>30,294,822</u>	<u>30,294,822</u>	<u>30,294,833</u>	<u>30,294,833</u>	(11)
Library					
Town Grant	<u>465,290</u>	<u>479,496</u>	<u>479,751</u>	<u>479,751</u>	(255)
Debt Service					
Principal Payments	305,000	305,000	305,000	305,000	-
Interest and Fiscal Charges	122,325	122,325	122,325	122,325	-
Total Debt Service	<u>427,325</u>	<u>427,325</u>	<u>427,325</u>	<u>427,325</u>	-
Capital Expense					
Highways	210,000	210,000	210,000	210,000	-
Town Hall	40,000	40,000	40,000	40,000	-
BVFD Reserve	175,000	175,000	175,000	175,000	-
Park and Recreation	50,000	50,000	50,000	50,000	-
Total Capital Expense	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	-
Miscellaneous					
Central Connecticut Planning Agency	7,800	7,800	7,673	7,673	127
Conservation District	850	850	850	850	-
Contingency	215,000	215,000	215,000	215,000	-
Dog Fund Appropriation	-	33,139	37,822	37,822	(4,683)
Ambulance Services Appropriation	-	371,300	361,523	361,523	9,777
Transfer Station Appropriation	-	39,493	14,218	14,218	25,275
Land Purchase	10,000	10,000	10,000	10,000	-
Revaluation	2,000	2,000	2,000	2,000	-
Total Miscellaneous	<u>235,650</u>	<u>679,582</u>	<u>649,086</u>	<u>649,086</u>	30,496
Total Expenditures	<u>41,078,289</u>	<u>40,631,868</u>	<u>40,550,499</u>	<u>40,550,499</u>	81,369

TOWN OF BURLINGTON, CONNECTICUT
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2025

Page 4 of 4

	Budgeted Amounts		Actual		Variance
	Original	Amended	Budgetary Basis		
Excess (Deficiency) of Revenues over Expenditures Before Other Financing Sources and (Uses)	\$ (497,896)	\$ (497,896)	\$ 439,835	\$ 937,731	
Other Financing Sources and (Uses)					
Appropriation from Fund Balance	497,896	497,896		(497,896)	
Total Other Financing Sources and (Uses)	497,896	497,896		(497,896)	
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis	\$ -	\$ -	\$ 439,835	\$ 439,835	

Notes to the Schedule:

Total amended budgeted revenues and expenditures decreased from the original budget to reflect a change in accounting procedures implemented in response to recommendations received during the prior year audit. The associated activities have been moved to the Special Revenue Funds.

Adjustments necessary to reconcile the budget basis to GAAP basis are presented below:

	Total Revenues	Total Expenditures	Other Financing Sources (Uses)	Change in Fund Balance
Budgetary Basis	\$ 40,990,334	\$ 40,550,499	\$ -	\$ 439,835
Gross up of Grants Reported Net:				
Town Aid Road/Education Cost Sharing/Connecticard/Firefighter	26,994	26,994	-	-
Non-Budgeted Grants	55,874	55,874	-	-
	82,868	82,868	-	-
Other Non-budget Items:				
Town Clerk Rev/Exp Adjust	4,298	1,791	-	2,507
Adjust Investments to FMV for GAAP	72,242	-	-	72,242
Transfer in from Senior Housing for Debt Payment	(55,000)	-	55,000	-
Reclass Transfers out from Expenditures	-	(1,507,831)	(1,507,831)	-
GAAP Basis	\$ 41,094,742	\$ 39,127,327	\$ (1,452,831)	\$ 514,584

TOWN OF BURLINGTON, CONNECTICUT

Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Highway Equipment Fund	Sewer Maintenance Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 4,716,238	\$ 2,473,180	\$ 481,923	\$ 6,093,375	\$ 13,764,716
Restricted Cash	79,150	-	-	-	79,150
Investments	7,469,176	-	-	-	7,469,176
Receivables, Net of Allowance	1,283,710	-	664,752	172,566	2,121,028
Other	13,452	-	-	2,609	16,061
Due from Other Funds	437,845	-	-	618,525	1,056,370
Total Assets	\$ 13,999,571	\$ 2,473,180	\$ 1,146,675	\$ 6,887,075	\$ 24,506,501
Liabilities					
Accounts Payable and Accrued Items	\$ 861,567	\$ -	\$ -	\$ -	\$ 861,567
Due to State of Connecticut	-	-	-	63,181	63,181
Unearned Revenue	60,862	-	-	728,841	789,703
Performance Bonds	79,150	-	-	-	79,150
Due to Other Funds	618,525	-	19,472	412,295	1,050,292
Total Liabilities	1,620,104	-	19,472	1,204,317	2,843,893
Deferred Inflows of Resources					
Unavailable Revenue:					
Property Taxes and Interest	315,831	-	-	-	315,831
Sewer Usage and Assessments	-	-	583,026	-	583,026
Loans	-	-	-	152,518	152,518
Lease Related	598,369	-	-	-	598,369
Total Deferred Inflows of Resources	914,200	-	583,026	152,518	1,649,744
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	54,496	-	-	371,479	425,975
Committed	868,047	2,473,180	544,177	5,161,904	9,047,308
Assigned	1,734,807	-	-	-	1,734,807
Unassigned	8,807,917	-	-	(3,143)	8,804,774
Total Fund Balances	11,465,267	2,473,180	544,177	5,530,240	20,012,864
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,999,571	\$ 2,473,180	\$ 1,146,675	\$ 6,887,075	\$ 24,506,501

TOWN OF BURLINGTON, CONNECTICUT
 Notes to the Financial Statements

NOTE 8 - FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2025, are as follows:

	General Fund	Highway Equipment Fund	Sewer Maintenance Fund	Nonmajor Governmental Funds	Total
Fund Balances:					
Restricted for:					
General Government	\$ 54,496	\$ -	\$ -	\$ 259,258	\$ 313,754
Public Safety	-	-	-	-	-
Recreation	-	-	-	-	-
Health and Welfare	-	-	-	112,221	112,221
Total Restricted	\$ 54,496	\$ -	\$ -	\$ 371,479	\$ 425,975
Committed to:					
General Government	\$ 868,047	\$ -	\$ -	\$ -	\$ 868,047
Public Safety	-	-	-	-	-
Public Works	-	-	544,177	-	544,177
Recreation	-	-	-	7,142	7,142
Capital	-	2,473,180	-	5,154,762	7,627,942
Total Committed	\$ 868,047	\$ 2,473,180	\$ 544,177	\$ 5,161,904	\$ 9,047,308
Assigned:					
Subsequent Years Budget	\$ 779,222	\$ -	\$ -	\$ -	\$ 779,222
Municipal Reserve	955,585	-	-	-	955,585
Total Assigned	\$ 1,734,807	\$ -	\$ -	\$ -	\$ 1,734,807
Unassigned:	\$ 8,807,917	\$ -	\$ -	\$ (3,143)	\$ 8,804,774

Deficit Fund Balances

The following funds have deficit fund balances as of June 30, 2025:

Fund	Amount
Transfer Station	\$ (3,116)
Dog Fund	(27)
Total	\$ (3,143)

The deficit fund balances in the Transfer Station and Dog Fund will be funded by future revenue sources.

REPORT OF THE SUPERINTENDENT OF SCHOOLS
Regional School District # 10 – Board of Education
Dated December 2025

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 December 2025

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

Region 10 Statistics – Budget

2024-2025

\$ 45,959,531 (operating)
 \$ 1,942,406 (capital budget)

2025-2026

\$ 47,621,811 (operating)
 \$ 1,941,444 (capital budget)

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

2024-2025

Harwinton \$ 14,659,655	32.61%
Burlington \$ 30,294,822	67.39%

2025-2026

Harwinton \$ 14,894,054	31.95%
Burlington \$ 31,722,703	68.05%

Enrollment

School	October 1, 2024	October 1, 2025
Harwinton Consolidated School (Gr. PreK-4)	374	355
Lake Garda School (Gr. PreK-4)	465	444
Har-Bur Middle School (Gr. 5-8)	669	667
Lewis S. Mills High School (Gr. 9-12)	614	572
Total	2122	2038

Respectfully submitted,


 Fran Thompson, Ed. D.
 Superintendent of Schools