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# Town of Burlington CONNECTICUT



## ANNUAL TOWN REPORT 2017-2018

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

[www.burlingtonct.us](http://www.burlingtonct.us)

**FOR THE FISCAL YEAR ENDING**  
**JUNE 30, 2018**

TOWN OFFICERS, 06.30.2018

FIRST SELECTMAN  
SELECTMEN

Theodore C. Shafer  
James A. Chard  
Carl A. Salsedo  
Cheryl Byrne  
Thomas Zabel

BOARD OF FINANCE

Anthony DiNicola, Chair  
Susan A. Brault  
Gerald Mullen  
Andrew Klimkoski  
John Achilli  
Donald Desiderato  
John Kirschner

TREASURER

Stephen J. Savino

BOARD OF ASSESSMENT  
APPEALS

Roy A. Merritt, Jr., Chair  
Andrew Ugalde  
James Millerick

REGISTRAR OF VOTERS

Donna Rusgrove  
Beverly Jackson

PLANNING & ZONING  
COMMISSION

Richard Miller  
Rodolfo Franciamore  
JohnPeter Parente  
Robert Wilson  
Lynn M. Buthe  
John Hebert  
Rich Miller

PLANNING & ZONING  
ALTERNATES

Barbara Pavlik Dahle  
Eric Lindboe  
Sonia Higley

ZONING BOARD OF APPEALS

Gregory M. Szydlo, Chair  
Robert M. Sussdorff  
Peter M. Perkins  
Beth Salsedo  
Amanda Zabel  
John Derewonko

ZONING BOARD OF  
APPEALS ALTERNATES

Chris Argiropoulos  
Laurie Arel

TOWN OFFICERS, 06.30.2018

TOWN ATTORNEY

Halloran & Sage, LLC  
Duncan J. Forsyth

WATER POLLUTION  
CONTROL AUTHORITY

William Parente, Chair  
Charles J. Lanfair, Jr.  
John Jozwik  
Paul Bystrak  
James Grappone  
Eric Eggleston

INLAND WETLANDS &  
WATERCOURSES  
COMMISSION

Anniello L. DePascale, Chair  
Linda Kobylarz  
Rolf Dietrichson  
Richard Alden  
Robert Wilson  
Jonathan Schwartz  
Rachel Loughlin

IWWC ALTERNATES

Barbara Pavlik Dahle  
Richard Miller

LIBRARY DIRECTORS

P. Michael Ragaisis  
Sanford M. Mazeau  
Kevin Mullen  
Craig Winter  
Sandra Hierl  
Jodi Kryzanski  
Laura Hedenberg  
Sridhar Srinivasan

PARKS & RECREATION  
COMMISSION

Paul Stawarz, Chair  
William Parente  
Christa Ronalter  
Susan Millerick  
Jocelyn Van Buren  
Jimena Dolzadelli  
Eric Mayes

COMMISSION ON SENIOR  
CITIZENS SERVICES

Arthur Murelli  
Laura Chandler  
Maryelen Wielock  
James Millerick  
Lori Vallee  
Don Provost

TOWN OFFICERS, 06.30.2018

ETHICS COMMISSION	Barry Faticoni, Chair Kenneth Ursaki Marta Orfitelli Susan E. Geisel Robert Angelillo
ETHICS COMMISSION, ALTERNATES	Ginger Doherty Eric Eggleston
MUNICIPAL AGENTS	Donna Mullen Nicole Carrasquillo
ECONOMIC DEV. COMM.	Tod Kallenbach, Chair Arthur Funk, Jr. David Wrabel Kevin Bair W. Todd Coleman Michael Androw Katie Lydecker
BUILDING CODE BOARD OF APPEALS	William M. Coyle Alan R. Chandler Roy Merritt Gerald Mullen Arnie DePascale
FIRE CHIEF	John Haviland
FIRE MARSHAL	Timothy Tharau
DOG WARDEN ASSISTANT DOG WARDEN	Thomas A. Arcari Katherine Ierardi
SOLID WASTE COMMISSION	Robert Jorgenson, Chair Joseph Tom Werle Paul Bystrak Janet Schwartz Thomas Finan
TREE WARDEN	Scott Tharau
EMERG OPS COORDINATOR	Ronald Roberts

TOWN OFFICERS, 06.30.2018

EMERG OPS COORD, ASST

Robert Slabinski  
Barbara Walker  
Deven Yudelson  
Kathleen Zabel

CONSERVATION COMMISSION

John Hebert, Chair  
Paul Rochford  
Jackie Shadford  
Richard Miller  
Tom Finan  
Tom Roberge

REGIONAL SCHOOL DIST. #10  
BURLINGTON

Paul Omichinski  
Phillip J. Penn  
Assunta (Sue) Baccaro  
Eleanor J. Parente  
Brooke Joiner  
Bruce Guillemette

## INDEPENDENT AUDITOR'S REPORT

To the Board of Finance  
The Town of Burlington, Connecticut

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Burlington, CT, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Burlington, CT's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Burlington, CT, as of June 30, 2018, and the respective changes in financial position, and the respective budgetary comparison for the General Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited the Town of Burlington, CT's 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 3, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information from which it has been derived.

## **Change in Accounting Principle**

As discussed in Note 15 to the financial statements, the Town adopted new accounting guidance, Governmental Accounting Standards Board Statement NO. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions (OPEB)*, effective July 1, 2017. The net position of the Town at July 1, 2017 has been restated to recognize the total OPEB liability required in implementing GASB No. 75. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-10, schedule of changes in the net pension liability on pages 51 and 53, schedule of contributions on pages 52 and 54, schedule of investment returns on page 55, and schedule of changes in the total OPEB liability on page 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Burlington, CT's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such

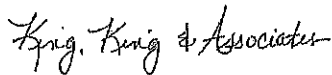


information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section, statistical section, and supplemental schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2018, on our consideration of the Town of Burlington, CT's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Burlington, CT's internal control over financial reporting and compliance.



King, King & Associates, CPAs  
Winsted, CT  
December 28, 2018

**TOWN OF BURLINGTON**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2018**  
(With Comparative Totals for June 30, 2017)

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds	
			2018	2017
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 5,751,294	\$ 4,904,457	\$10,655,751	\$ 9,471,073
Investments	477,584	-	477,584	409,719
Grants Receivable	1,234,916	-	1,234,916	1,007,154
Note Receivable	-	194,169	194,169	194,169
Property Taxes Receivable	328,975	-	328,975	353,841
Sewer Assessments Receivable	646,855	-	646,855	881,700
Interfund Receivables	-	1,327,913	1,327,913	1,255,096
<b>Total Assets</b>	<b>\$ 8,439,624</b>	<b>\$ 6,426,539</b>	<b>\$14,866,163</b>	<b>\$13,572,752</b>
<b>LIABILITIES</b>				
Accounts Payable and Accrued Expenses	\$ 484,264	\$ 6,459	\$ 490,723	\$ 633,034
Due to State of CT	178	-	178	178
Interfund Payables	1,327,913	-	1,327,913	1,255,096
Refundable Advance	-	-	-	-
<b>Total Liabilities</b>	<b>1,812,355</b>	<b>6,459</b>	<b>1,818,814</b>	<b>1,888,308</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Tax	252,531	-	252,531	316,868
Deferred Sewer	640,801	-	640,801	869,170
<b>Total Deferred Inflows of Resources</b>	<b>893,332</b>	<b>-</b>	<b>893,332</b>	<b>1,186,038</b>
<b>FUND BALANCES</b>				
Restricted (See Note 12)	-	354,537	354,537	285,514
Committed (See Note 12)	310,000	6,065,543	6,375,543	5,312,686
Assigned to				
Subsequent Year's Budget	406,486	-	406,486	336,669
Other Purposes (See Note 12)	783,238	-	783,238	704,836
Unassigned	4,234,213	-	4,234,213	3,858,701
<b>Total Fund Balances</b>	<b>5,733,937</b>	<b>6,420,080</b>	<b>12,154,017</b>	<b>10,498,406</b>
<b>Total Liabilities, Deferred Inflows of Resources And Fund Balances</b>	<b>\$ 8,439,624</b>	<b>\$ 6,426,539</b>		<b>\$13,572,752</b>

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	18,005,002
Deferred revenue for property taxes are reported in the funds but accrued as revenue in the government-wide statements and added to net position.	893,332
The governmental fund Balance Sheet includes revenues that will only be available to pay current period liabilities. Adjustments are necessary to accrue receivables of all earned revenues.	136,043
Certain changes related to pension and OPEB are deferred and amortized over time.	425,509
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(8,435,468)
<b>Net position of governmental activities</b>	<b>\$23,178,435</b>

**TOWN OF BURLINGTON**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2018  
(With Comparative Totals for June 30, 2017)

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds	
			2018	2017
<b>Revenues</b>				
Property Taxes	\$ 29,625,511	\$ -	\$ 29,625,511	\$ 29,041,188
Charges for Services	1,236,513	148,561	1,385,074	1,192,139
Contributions and Miscellaneous	171,459	15,712	187,171	102,876
Intergovernmental	4,760,952	8,844	4,769,796	7,027,846
Investment Earnings	96,967	23,452	120,419	37,745
Total Revenues	<u>35,891,402</u>	<u>196,569</u>	<u>36,087,971</u>	<u>37,401,794</u>
<b>Expenditures</b>				
Current:				
General Government	2,496,484	249,252	2,745,736	2,543,090
Public Safety	1,483,699	134,842	1,618,541	1,757,987
Highway	2,111,562	-	2,111,562	1,884,542
Sanitation	962,634	-	962,634	970,492
Health and Welfare	73,143	1,134	74,277	83,610
Library	361,235	-	361,235	354,835
Recreation	222,020	-	222,020	207,796
Miscellaneous	67,033	-	67,033	153,237
Education	25,810,198	-	25,810,198	25,217,101
Capital Expenditures	2,289,665	24,000	2,313,665	4,436,652
Debt Service:				
Principal	4,318,692	-	4,318,692	2,963,879
Interest	137,355	-	137,355	88,704
Total Expenditures	<u>40,333,720</u>	<u>409,228</u>	<u>40,742,948</u>	<u>40,661,925</u>
Excess/(Deficiency) of Revenues Over Expenditures	(4,442,318)	(212,659)	(4,654,977)	(3,260,131)
<b>Other Financing Sources/(Uses)</b>				
Premiums on Debt Issued	160,588	-	160,588	4,543
Bonds Issued	6,085,000	-	6,085,000	3,960,000
Transfers In	65,000	1,344,554	1,409,554	3,550,428
Transfers Out	(1,344,539)	(15)	(1,344,554)	(3,495,428)
Total Other Financing Sources/(Uses)	<u>4,966,049</u>	<u>1,344,539</u>	<u>6,310,588</u>	<u>4,019,543</u>
Net Change in Fund Balances	523,731	1,131,880	1,655,611	759,412
Fund Balances - Beginning, as restated	5,210,206	5,288,200	10,498,406	9,738,994
Fund Balances - Ending	<u>\$ 5,733,937</u>	<u>\$ 6,420,080</u>	<u>\$ 12,154,017</u>	<u>\$ 10,498,406</u>

**TOWN OF BURLINGTON**  
**Budgetary Comparison Statement**  
**General Fund**  
**For the Year Ended June 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Differences</u>
	<u>Original</u>	<u>Final</u> <u>Adjusted</u>	<u>Budgetary Basis</u>	<u>Favorable /</u> <u>(Unfavorable)</u>
<b>Revenues</b>				
Property Taxes	\$29,186,623	\$29,186,623	\$ 29,625,511	\$ 438,888
Intergovernmental	4,703,517	4,703,517	4,143,196	(560,321)
Appropriated from Surplus	336,669	336,669	113,121	(223,548)
Other Revenues -	1,310,639	1,310,639	1,366,581	55,942
Investment Earnings	18,000	18,000	96,967	78,967
Total Revenues	<u>35,555,448</u>	<u>35,555,448</u>	<u>35,345,376</u>	<u>(210,072)</u>
<b>Expenditures</b>				
Current:				
General Government	2,673,658	2,578,357	2,494,054	84,303
Public Safety	1,535,114	1,508,145	1,481,520	26,625
Highway	1,917,669	1,906,921	2,036,571	(129,650)
Sanitation	1,038,825	980,473	962,538	17,935
Health and Welfare	83,601	75,951	73,143	2,808
Library	374,273	374,273	362,287	11,986
Recreation	231,751	231,751	221,491	10,260
Miscellaneous	478,611	1,481,294	1,343,445	137,849
Education	26,141,548	25,855,198	25,810,198	45,000
Capital Expenditures	632,610	181,263	178,311	2,952
Debt Service:				
Principal	354,150	354,150	354,149	1
Interest	93,638	27,672	27,669	3
Total Expenditures	<u>35,555,448</u>	<u>35,555,448</u>	<u>35,345,376</u>	<u>210,072</u>
<b>Revenues and Other Financing Sources Over/</b>				
<b>(Under) Expenditures and Other Financing Uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF BURLINGTON**  
Statement of Net Position  
Proprietary Funds  
June 30, 2018  
(With Comparative Totals for June 30, 2017)

	Senior Housing Fund	Water Fund	Totals <u>2018</u> <u>2017</u>
<b>ASSETS</b>			
<i>Current Assets:</i>			
Cash	\$ 45,866	\$ 16,001	\$ 61,867      \$ 64,232
Cash - Security Deposits	20,089	-	20,089      19,215
Investments	56,044	-	56,044      55,314
Accounts Receivable	6,806	428	7,234      8,214
Total Current Assets	<u>128,805</u>	<u>16,429</u>	<u>145,234</u> <u>146,975</u>
 Fixed Assets, net of depreciation	 <u>18,419</u>	 <u>-</u>	 <u>18,419</u> <u>23,253</u>
<b>Total Assets</b>	<b><u>\$ 147,224</u></b>	<b><u>\$ 16,429</u></b>	<b><u>\$ 163,653</u></b> <b><u>\$ 170,228</u></b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	 <u>-</u>	 <u>-</u>	 <u>-</u> <u>-</u>
 <b>LIABILITIES</b>			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 702	\$ -	\$ 702      \$ 1,540
Security Deposits	19,919	-	19,919      20,669
Total Current Liabilities	<u>20,621</u>	<u>-</u>	<u>20,621</u> <u>22,209</u>
<b>Total Liabilities</b>	<b><u>20,621</u></b>	<b><u>-</u></b>	<b><u>20,621</u></b> <b><u>22,209</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>-</u>	 <u>-</u>	 <u>-</u> <u>-</u>
 <b>NET POSITION</b>			
Net Investment in Capital Assets	18,419	-	18,419      23,253
Unrestricted	<u>108,184</u>	<u>16,429</u>	<u>124,613</u> <u>124,766</u>
<b>Total Net Position</b>	<b><u>\$ 126,603</u></b>	<b><u>\$ 16,429</u></b>	<b><u>\$ 143,032</u></b> <b><u>\$ 148,019</u></b>

**TOWN OF BURLINGTON**  
Statement of Revenues, Expenditures, and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended June 30, 2018  
(With Comparative Totals for June 30, 2017)

	Senior Housing Fund	Water Fund	Totals	
			2018	2017
<b>OPERATING REVENUES</b>				
Water Sales	\$ -	\$ 3,912	\$ 3,912	\$ 4,432
Rent Revenue	242,602	-	242,602	241,580
Service Revenue	5,082	-	5,082	4,192
Total Operating Revenues	<u>247,684</u>	<u>3,912</u>	<u>251,596</u>	<u>250,204</u>
<b>OPERATING EXPENSES</b>				
Water Purchased	-	3,843	3,843	4,183
Salaries, Benefits and Taxes	28,214	-	28,214	30,777
Supplies	2,220	-	2,220	1,240
Occupancy	56,930	-	56,930	53,480
Insurance	4,956	-	4,956	4,956
Repairs and Maintenance	73,028	-	73,028	59,226
Contracted Services	10,590	-	10,590	10,145
Depreciation	4,834	-	4,834	4,834
Other	7,822	-	7,822	3,889
Total Operating Expenses	<u>188,594</u>	<u>3,843</u>	<u>192,437</u>	<u>172,730</u>
Operating Income/(Loss)	59,090	69	59,159	77,474
<b>NONOPERATING REVENUES/(EXPENSES)</b>				
Income from Invested Funds	854	-	854	143
Transfer to General Fund	<u>(65,000)</u>	<u>-</u>	<u>(65,000)</u>	<u>(55,000)</u>
Change in Net Position	(5,056)	69	(4,987)	22,617
Net Position - July 1, 2017	<u>131,659</u>	<u>16,360</u>	<u>148,019</u>	<u>125,402</u>
Net Position - June 30, 2018	<u>\$ 126,603</u>	<u>\$ 16,429</u>	<u>\$143,032</u>	<u>\$148,019</u>

**TOWN OF BURLINGTON**  
Statement of Fiduciary Net Position  
Fiduciary Funds  
June 30, 2018  
(With Comparative Totals for June 30, 2017)

	Pension Trust Fund	Private Purpose Trust Funds	Agency Funds	Totals
				2018      2017
<b>Assets</b>				
Cash and Cash Equivalents	\$ 129,890	\$ 18,091	\$ 238,055	\$ 386,036    \$ 396,972
Contribution Receivable	50,000	-	-	50,000      60,000
Participant Loans	43,097	-	-	43,097      25,616
Investments				
Money Markets, Stocks, Bonds, S/T Investments	3,179,308	-	-	3,179,308    2,578,328
<b>Total Assets</b>	<u>\$3,402,295</u>	<u>\$ 18,091</u>	<u>\$ 238,055</u>	<u>\$3,658,441</u> <u>\$3,060,916</u>
<b>Deferred Outflows of Resources</b>	-	-	-	-
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Fiduciary Deposits	-	-	238,055	146,020
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>238,055</u>	<u>146,020</u>
<b>Deferred Inflows of Resources</b>	-	-	-	-
<b>Net Position</b>				
Restricted for Pension Benefits	3,402,295	-	-	3,402,295    2,880,818
Held in Trust for Other Purposes	-	18,091	-	18,091      34,078
<b>Total Net Position</b>	<u>\$3,402,295</u>	<u>\$ 18,091</u>	<u>\$ -</u>	<u>\$3,420,386</u> <u>\$2,914,896</u>

**TOWN OF BURLINGTON**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended June 30, 2018  
(With Comparative Totals for June 30, 2017)

	Pension Trust Fund	Private Purpose Trust Funds	Totals	
			<u>2018</u>	<u>2017</u>
<b>Additions</b>				
Employer Contributions	\$ 314,400	\$ -	\$ 314,400	\$ 275,842
Employee Contributions	96,931	-	96,931	93,371
Donations	-	6,087	6,087	7,471
Investment Income:				
Interest/Dividends	61,940	6	61,946	50,373
Realized/Unrealized Gains/(Losses)	191,814	-	191,814	226,806
Total Additions	<u>665,085</u>	<u>6,093</u>	<u>671,178</u>	<u>653,863</u>
<b>Deductions</b>				
Pension Benefits Paid	143,530	-	143,530	329,262
Insurance Premiums	78	-	78	12,063
Maintenance	-	22,080	22,080	12,692
Total Deductions	<u>143,608</u>	<u>22,080</u>	<u>165,688</u>	<u>354,017</u>
Change in Net Position	521,477	(15,987)	505,490	299,846
Net Position - Beginning	<u>2,880,818</u>	<u>34,078</u>	<u>2,914,896</u>	<u>2,615,050</u>
Net Position - Ending	<u>\$3,402,295</u>	<u>\$ 18,091</u>	<u>\$3,420,386</u>	<u>\$ 2,914,896</u>



**TOWN OF BURLINGTON**  
Schedule of Budgeted and Actual Revenues  
General Fund  
For the Year Ended June 30, 2018

	ORIGINAL APPROPRIATIONS	AMENDED APPROPRIATIONS	ACTUAL REVENUES	ACTUAL OVER (UNDER) BUDGETED
<b>TAXES</b>				
General Property Tax	\$ 29,186,623	\$ 29,186,623	\$ 29,625,511	\$ 438,888
<b>Total Taxes</b>	<u>29,186,623</u>	<u>29,186,623</u>	<u>29,625,511</u>	<u>438,888</u>
<b>OTHER REVENUES</b>				
Appropriated from Surplus	336,669	336,669	113,121	(223,548)
Zoning and Building Permits	100,000	100,000	145,869	45,869
Other Permits	7,560	7,560	7,455	(105)
Town Clerk's Fees	60,000	60,000	62,878	2,878
Conveyance Taxes	100,000	100,000	149,584	49,584
State of Connecticut:				
Town Aid Road	260,244	260,244	260,975	731
In Lieu of Taxes	30,923	30,923	4,976	(25,947)
Welfare and Elderly	31,000	31,000	14,320	(16,680)
Court Fines	1,500	1,500	1,204	(296)
Education	4,359,350	4,359,350	3,792,970	(566,380)
Other Grants	-	-	48,034	48,034
Recreation Commission	80,000	80,000	80,000	-
WPCA	285,900	285,900	392,459	106,559
Interest Earned	18,000	18,000	96,967	78,967
Waste Collection	30,000	30,000	33,607	3,607
Police	300	300	60	(240)
Fire Protection/Ambulance	250,000	250,000	364,601	114,601
Miscellaneous	15,000	15,000	42,713	27,713
Other:				
MashPequotMohegan	22,355	22,355	22,355	-
Prop Tax/Tower	16,000	16,000	-	(16,000)
State MRSA	278,524	278,524	-	(278,524)
Senior Housing	65,000	65,000	65,000	-
Senior Transportation Grant	20,500	20,500	20,717	217
<b>Total Other Revenues</b>	<u>6,368,825</u>	<u>6,368,825</u>	<u>5,719,865</u>	<u>(648,960)</u>
<b>TOTAL REVENUES</b>	<u>\$ 35,555,448</u>	<u>\$ 35,555,448</u>	<u>\$ 35,345,376</u>	<u>\$ (210,072)</u>

TOWN OF BURLINGTON  
Schedule of Appropriations, Expenditures, and Unexpended Balances  
General Fund  
Budgetary Basis  
For the Year Ended June 30, 2018

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	ORIGINAL APPROPRIATIONS	AMENDED APPROPRIATIONS	ACTUAL EXPENDITURES	UNEXPENDED BALANCES
<b>GENERAL GOVERNMENT</b>				
Selectmen	\$ 147,226	\$ 144,193	\$ 137,334	\$ 6,859
Human Resources	5,000	5,000	5,035	(35)
Probate Court	3,200	3,200	3,200	-
Inlands-Wetlands Commission	3,900	3,900	2,902	998
Elections	43,510	43,510	34,315	9,195
Board of Finance	400	400	-	400
Auditing	27,660	27,660	23,225	4,435
Assessors	84,931	79,931	77,333	2,598
Board of Assessment	500	500	88	412
Tax Collector	71,188	71,541	71,491	50
Finance Office	165,008	165,008	159,446	5,562
Town Counsel	110,000	65,000	63,685	1,315
Town Clerk	114,167	114,167	101,770	12,397
Planning & Zoning Board	5,990	5,990	5,361	629
Zoning Board of Appeals	1,900	1,900	539	1,361
Insurance & Bonds	241,275	223,675	218,823	4,852
Payroll Taxes	199,000	185,300	185,225	75
Economic Development Commission	1,100	1,133	1,133	-
Building & Sanitation Department	158,678	158,678	152,723	5,955
Pensions	289,000	381,472	381,473	(1)
Operation of Town Offices	198,142	182,742	169,049	13,693
Commission on Senior Citizens	67,497	67,497	64,004	3,493
Town Engineer	60,000	78,340	73,189	5,151
Health Insurance	688,286	561,520	556,711	4,809
Historical Society	6,000	6,000	6,000	-
Conservation Commission	100	100	-	100
Totals - General Government	<u>2,673,658</u>	<u>2,578,357</u>	<u>2,494,054</u>	<u>84,303</u>
<b>PUBLIC SAFETY</b>				
Fire Protection	66,500	66,708	65,652	1,056
Police Protection	577,650	535,342	516,951	18,391
Emergency Management	3,400	3,400	2,569	831
BVFD	337,061	342,381	340,095	2,286
Emergency Communication	43,103	45,153	45,134	19
Ambulance	497,400	505,161	501,119	4,042
School Resource Officer	10,000	10,000	10,000	-
Totals - Public Safety	<u>1,535,114</u>	<u>1,508,145</u>	<u>1,481,520</u>	<u>26,625</u>
<b>HIGHWAY DEPARTMENT</b>				
General Maintenance	1,586,669	1,585,921	1,716,034	(130,113)
Snow Removal	301,000	301,000	300,656	344
Street Lights	30,000	20,000	19,881	119
Totals - Highway Department	<u>1,917,669</u>	<u>1,906,921</u>	<u>2,036,571</u>	<u>(129,650)</u>
<b>SANITATION</b>				
Town Dump	2,500	2,500	-	2,500
WPCA	170,600	159,448	152,795	6,653
Waste Removal	865,725	818,525	809,743	8,782
Totals - Sanitation	<u>1,038,825</u>	<u>980,473</u>	<u>962,538</u>	<u>17,935</u>
<b>CONSERVATION OF HEALTH</b>				
Health District	62,100	62,100	62,068	32
Vital Statistics	150	150	26	124
Totals - Conservation of Health	<u>\$ 62,250</u>	<u>\$ 62,250</u>	<u>\$ 62,094</u>	<u>\$ 156</u>

TOWN OF BURLINGTON  
Schedule of Appropriations, Expenditures, and Unexpended Balances  
General Fund  
Budgetary Basis  
For the Year Ended June 30, 2018

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	ORIGINAL APPROPRIATIONS	AMENDED APPROPRIATIONS	ACTUAL EXPENDITURES	UNEXPENDED BALANCES
<b>WELFARE</b>				
General Assistance	\$ 21,351	\$ 13,701	\$ 11,049	\$ 2,652
<b>LIBRARY</b>				
Town Grant	374,273	374,273	362,287	11,986
<b>RECREATION</b>				
Parks, Memorial & Flag Days	6,050	6,050	5,290	760
Recreation Commission	225,701	225,701	216,201	9,500
Totals - Recreation	231,751	231,751	221,491	10,260
<b>REGIONAL SCHOOL DIST.#10</b>	26,141,548	25,855,198	25,810,198	45,000
<b>DEBT SERVICE</b>				
Redemption of Debt	354,150	354,150	354,149	1
Interest	93,638	27,672	27,669	3
Totals - Debt Service	447,788	381,822	381,818	4
<b>CAPITAL IMPROVEMENTS</b>				
Highways	264,500	166,698	166,697	1
Town Hall	18,500	4,961	4,960	1
BVFD Reserve	229,000	-	-	-
Fire Dept.	36,465	(14,005)	(14,005)	-
Library	7,950	7,950	5,000	2,950
Park & Rec	5,000	-	-	-
Police	71,195	15,659	15,659	-
Totals - Capital Improvements	632,610	181,263	178,311	2,952
<b>MISCELLANEOUS</b>				
Central Connecticut Planning Agency	7,661	7,698	7,698	-
Dog Fund	10,000	10,000	10,000	-
Hartford County Soil & Water Conservation District	850	850	850	-
Contingency	300,000	1,303,657	1,165,808	137,849
Municipal Reserve	10,000	10,000	10,000	-
Land Purchase	15,000	15,000	15,000	-
Revaluation	35,000	35,000	35,000	-
Bridge Project	30,000	30,000	30,000	-
Bonding Reserve	100	100	100	-
Construction Projects	70,000	68,989	68,989	-
Totals - Miscellaneous	478,611	1,481,294	1,343,445	137,849
<b>TOTAL APPROPRIATIONS AND EXPENDITURES</b>	<b>\$ 35,555,448</b>	<b>\$ 35,555,448</b>	<b>\$ 35,345,376</b>	<b>\$ 210,072</b>

## TOWN OF BURLINGTON

Report of the Property Tax Collector

Fiscal Year Ended June 30, 2018

Grand List	Amount of Taxes Collectible	Current Levy	Lawful Corrections Additions	Deductions	Adjusted Taxes Collectible	Actual Collections Taxes	Interest	Liens	Transferred To/(From) Suspense	Balance Uncollected 06/30/18
1-Oct										
2016	\$ 176,301	\$ 29,217,846	\$ 549,248	\$ 115,194	\$29,651,900	\$29,442,934	\$ 64,370	\$ 3,400	\$ 12,927	\$ 196,039
2015		-	46,280	11,601	210,980	137,706	30,247	734	15,813	57,461
2014	51,394	-	1,393	2,331	50,456	21,012	7,033	257	13,579	15,865
2013	31,753	-	253	183	31,823	7,485	4,149	56	12,210	12,128
2012	24,740	-	110	3,673	21,177	2,222	1,021	32	10,393	8,562
2011	15,174	-	1,188	42	16,320	1,102	1,057	9	5,778	9,440
2010	12,785	-	-	47	12,738	685	737	-	5,065	6,988
2009	8,524	-	270	88	8,706	702	1,599	-	3,403	4,601
2008	13,550	-	13	252	13,311	851	1,246	8	9,307	3,153
2007	10,486	-	1	-	10,487	628	1,260	-	1,652	8,207
2006	3,956	-	3	-	3,959	276	517	10	518	3,165
2005	3,343	-	12	-	3,355	-	-	-	1,090	2,265
2004	9,280	-	112	-	9,392	-	-	-	453	8,939
2003	565	-	197	-	762	-	-	-	590	172
2002	(10)	-	-	-	(10)	-	-	-	-	(10)
	<u>\$ 361,841</u>	<u>\$ 29,217,846</u>	<u>\$ 599,080</u>	<u>\$ 133,411</u>	<u>\$30,045,356</u>	<u>29,615,603</u>	<u>113,236</u>	<u>4,506</u>	<u>\$ 92,778</u>	<u>\$ 336,975</u>
				Suspense Collections		3,332	1,885	47		
				Total Collections		\$29,618,935	\$ 115,121	\$ 4,553		

**TOWN OF BURLINGTON**  
 Report of the Sewer Assessment Collector  
 For the Year Ended June 30, 2018

	Sewer Assessments Receivable 6/30/2017	Additions	Deductions	Adjusted Assessments Collectible	Actual Collections		Balance Uncollected 6/30/2018
					Assessments	Interest and Liens	
	\$ 784,889	\$ 28	\$ 1,931	\$ 782,986	\$ 227,554	\$ 50,013	\$ 555,432

Grand List 1-Oct	Sewer Use Charges Receivable 6/30/2017	Current Year Use Charges	Corrections	Adjusted Use Charges Collectible	Actual Collections		Balance Uncollected 6/30/2018
					Charges	Interest	
2016	\$ 67,876	\$ 217,115	\$ 39	\$ 217,154	\$ 146,189	\$ 13	\$ 70,965
2015	8,078	-	11	67,887	57,602	2,377	10,285
2014	5,389	-	-	8,078	3,924	1,650	4,154
2013	5,055	-	(17)	5,372	3,243	1,674	2,129
2012	3,598	-	(407)	4,648	3,403	2,244	1,245
2011	1,754	-	-	3,598	2,834	2,003	764
2010	1,820	-	-	1,754	1,449	1,346	305
2009	1,366	-	-	1,820	1,220	1,390	600
2008	878	-	-	1,366	783	757	583
2007	376	-	-	878	596	962	282
2006		-	-	376	265	84	111
	\$ 96,190	\$ 217,115	\$ (374)	\$ 312,931	\$ 221,508	\$ 14,500	\$ 91,423

**REPORT OF THE SUPERINTENDENT OF SCHOOLS**  
**Regional School District # 10 - Board of Education**  
**Dated December 2018**

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:

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

- Goal      The Board of Education will provide the resources to improve communication between Region 10 staff and parents/guardians.
- Goal      The Board of Education will strive to increase the use of technology throughout the district.
- Goal      The Board of Education will create a formalized policy and procedure for the periodic review of Board goals and policies.
- Goal      The Board of Education will facilitate opportunities for students to volunteer in the community and for district residents to volunteer in the Region 10 school system.

**Serving as members of the Board of Education effective with December 2018:**

Susan Baccaro, Treasurer  
Thomas Fausel, Chairman  
Brooke Joiner  
John Vecchitto

Dean Cowger  
John Goodno  
Paul Omichinski

Wendy Darasz  
Bruce Guillemette, Vice Chairman  
Eleanor Parente, Secretary

**Region 10 Statistics - Budget**

**2017/2018**  
\$37,769,482 (operating)  
\$ 2,014,226 (capital budget)

**2018-2019**  
\$39,903,905 (operating)  
\$ 1,996,662 (capital budget)

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

**2017-2018**

Harwinton	\$13,308,617	33.73%
Burlington	\$26,141,548	66.27%

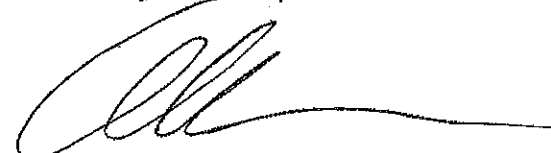
**2018-2019**

	\$13,146,346	66.78%
	\$26,428,395	33.22%

**Enrollment**

School	October 1, 2017	October 1, 2018
Harwinton Consolidated School (Gr. PreK-4)	361	348
Lake Garda School (Gr. PreK-4)	446	421
Har-Bur Middle School (Gr. 5-8)	767	734
Lewis S. Mills High School (Gr. 9-12)	762	755
Total	2336	2258

Respectfully submitted,



**Alan Beltman**  
**Superintendent of Schools**

