

Town of Burlington

CONNECTICUT



ANNUAL TOWN REPORT

2019-2020

ANNUAL REPORT

FOR THE

TOWN OF BURLINGTON

CONNECTICUT

www.burlingtonct.us

FOR THE FISCAL YEAR ENDING

JUNE 30, 2020

TOWN OFFICERS, 06.30.2020

FIRST SELECTMAN
SELECTMEN

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

BOARD OF FINANCE

Gerald Mullen, Chair
Susan A. Brault
Andrew Klimkoski
John Achilli
Donald Desiderato
John Kirschner
Steve Carrier

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, Chair
Rodolfo Franciamore
JohnPeter Parente
Robert Wilson
John Hebert
Rich Miller
Stefan J. Stolarz

PLANNING & ZONING
ALTERNATES

Barbara Pavlik Dahle
Eric Lindboe
Sonia Higley

ZONING BOARD OF APPEALS

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Robert M. Sussdorff
Peter M. Perkins
Beth Salsedo
John Derewonko

ZONING BOARD OF
APPEALS ALTERNATES

Chris Argiropoulos
Laurie Arel

TOWN OFFICERS, 06.30.2020

TOWN ATTORNEY	Halloran & Sage, LLC Duncan J. Forsyth
WATER POLLUTION CONTROL AUTHORITY	William Parente, Chair Charles J. Lanfair, Jr. Paul Bystrak James Grappone Eric Eggleston Steven Perry
INLAND WETLANDS & WATERCOURSES COMMISSION	Anniello L. DePascale, Chair Linda Kobylarz Rolf Dietrichson Robert Wilson Jonathan Schwartz Rachel Loughlin Richard Jones
IWWC ALTERNATES	Barbara Pavlik Dahle Richard Miller
LIBRARY DIRECTORS	Sanford M. Mazeau Kevin Mullen Craig Winter Sandra Hierl Jodi Kryzanski Laura Hedenberg Sridhar Srinivasan Tricia Galvin
PARKS & RECREATION COMMISSION	Paul Stawarz, Chair William Parente Christa Ronalter Jimena Dolzadelli Eric Mayes Pamela Simonds Elizabeth Delano
COMMISSION ON SENIOR CITIZENS SERVICES	Arthur Murelli Laura Chandler Maryelen Wielock James Millerick Lori Vallee Don Provost

TOWN OFFICERS, 06.30.2020

	Diane Royko
ETHICS COMMISSION	Barry Faticoni, Chair Kenneth Ursaki Marta Orfitelli Susan E. Geisel Robert Angelillo David Goshdigian
ETHICS COMMISSION, ALTERNATES	Ginger Doherty Eric Eggleston
MUNICIPAL AGENTS	Donna Mullen Nicole Carrasquillo
ECONOMIC DEV. COMM.	Tod Kallenbach, Chair David Wrabel Kevin Bair Michael Androw Sharon Farmer Vincent Lambri
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	Katherine Ierardi
SOLID WASTE COMMSSION	Robert Jorgenson, Chair Joseph Tom Werle Paul Bystrak
TREE WARDEN	Scott Tharau
EMERG OPS COORDINATOR	Ronald Roberts
EMERG OPS COORD, ASST	Robert Slabinski Barbara Walker

TOWN OFFICERS, 06.30.2020

Kathleen Zabel

CONSERVATION COMMISSION

John Hebert, Chair

Jackie Shadford

Richard Miller

Tom Finan

Tom Roberge

Mitchel Kvedar

Melanie Wilhelm

REGIONAL SCHOOL DIST. #10

Paul Omichinski

Eleanor J. Parente

Brooke Joiner

Bruce Guillemette

Dean Cowger

Ania E. Stolarz

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, 2020, 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, 2020, 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 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 31, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, 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.

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 50 and 52, schedule of contributions on pages 51 and 53, schedule of investment returns on page 54, and schedule of changes in the total OPEB liability on page 55 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 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 14, 2020, 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 14, 2020

TOWN OF BURLINGTON
Balance Sheet
Governmental Funds
June 30, 2020
(With Comparative Totals for June 30, 2019)

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds	
			2020	2019
ASSETS				
Cash and Cash Equivalents	\$ 8,527,912	\$ 5,209,809	\$ 13,737,721	\$10,681,578
Investments	844,994	-	844,994	484,255
Grants Receivable	5,254	-	5,254	1,524,431
Note Receivable	-	194,169	194,169	194,169
Property Taxes & Interest Receivable	489,425	-	489,425	362,244
Sewer Assessments Receivable	434,422	-	434,422	512,683
Interfund Receivables	-	737,929	737,929	566,642
Total Assets	<u>\$10,302,007</u>	<u>\$ 6,141,907</u>	<u>\$ 16,443,914</u>	<u>\$14,326,002</u>
LIABILITIES				
Accounts Payable and Accrued Expenses	\$ 508,884	\$ 6,420	\$ 515,304	\$ 602,502
Due to State of CT	178	-	178	178
Interfund Payables	737,929	-	737,929	566,642
Refundable Advance	1,123,395	-	1,123,395	-
Total Liabilities	<u>2,370,386</u>	<u>6,420</u>	<u>2,376,806</u>	<u>1,169,322</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Tax	446,302	-	446,302	290,441
Deferred Sewer	420,864	-	420,864	505,112
Total Deferred Inflows of Resources	<u>867,166</u>	<u>-</u>	<u>867,166</u>	<u>795,553</u>
FUND BALANCES				
Restricted (See Note 12)	90,729	271,537	362,266	343,103
Committed (See Note 12)	467,711	5,863,950	6,331,661	6,288,034
Assigned to				
Subsequent Year's Budget	320,645	-	320,645	490,900
Other Purposes (See Note 12)	871,325	-	871,325	810,540
Unassigned	5,314,045	-	5,314,045	4,428,550
Total Fund Balances	<u>7,064,455</u>	<u>6,135,487</u>	<u>13,199,942</u>	<u>12,361,127</u>
Total Liabilities, Deferred Inflows of Resources And Fund Balances	<u>\$10,302,007</u>	<u>\$ 6,141,907</u>		<u>\$14,326,002</u>

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.	17,882,286
Deferred revenue for property taxes are reported in the funds but accrued as revenue in the government-wide statements and added to net position.	867,166
Certain changes related to pension and OPEB are deferred and amortized over time.	165,622
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(7,086,580)
Net position of governmental activities	<u>\$ 25,028,436</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
Notes to the Financial Statements

NOTE 12 – FUND BALANCE

The following balances were restricted, committed, or assigned at June 30:

	General Fund	Nonmajor Funds	Totals	
			2020	2019
Restricted:				
Historic Preservation	\$ -	\$ 14,178	\$ 14,178	\$ 12,082
Substance Abuse Prevention	-	9,667	9,667	15,922
Small Cities	-	225,074	225,074	224,964
Emergency Management	1,237	-	1,237	1,235
Retention Pond Maintenance	89,492	-	89,492	75,878
Dog Fund	-	22,618	22,618	13,022
Total Restricted	<u>\$ 90,729</u>	<u>\$ 271,537</u>	<u>\$ 362,266</u>	<u>\$ 343,103</u>
Committed:				
Johnnycake Recreation	\$ -	\$ 850,897	\$ 850,897	\$ 768,905
Highway Equipment	-	799,738	799,738	792,658
Sewer Maintenance	-	753,693	753,693	702,068
Land Purchase Reserve	-	455,287	455,287	421,506
Town Center	-	6,895	6,895	6,895
Revaluation Reserve	148,233	-	148,233	131,677
Barrel Fund	-	108,517	108,517	107,814
Farmland Preservation	-	77,308	77,308	73,886
Police Capital Reserve	-	390,415	390,415	294,839
Bridges & Roads Repair	105,620	967,582	1,073,202	988,649
Monce Road FD Building	-	731,577	731,577	725,072
BVFD Equipment Reserve	-	470,835	470,835	664,709
Angela's Way	-	-	-	22,916
Town Hall Renovation	-	182,921	182,921	260,546
IT Reserve	-	68,285	68,285	49,998
Debt Service	-	-	-	130,258
Snow Removal	213,858	-	213,858	145,638
Total Committed	<u>\$ 467,711</u>	<u>\$ 5,863,950</u>	<u>\$ 6,331,661</u>	<u>\$ 6,288,034</u>
Assigned:				
Subsequent Year's Budget	\$ 320,645	\$ -	\$ 320,645	\$ 490,900
Other Purposes:				
Municipal Reserve	871,325	-	871,325	810,540
Total Assigned	<u>\$ 1,191,970</u>	<u>\$ -</u>	<u>\$ 1,191,970</u>	<u>\$ 1,301,440</u>

TOWN OF BURLINGTON

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

For the Year Ended June 30, 2020
(With Comparative Totals for June 30, 2019)

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds 2020	2019
Revenues				
Property Taxes	\$ 31,703,155	\$ -	\$ 31,703,155	\$ 30,536,008
Charges for Services	1,155,093	107,028	1,262,121	1,300,711
Contributions and Miscellaneous	106,120	730	106,850	86,585
Intergovernmental	5,093,017	-	5,093,017	4,877,039
Investment Earnings	114,432	43,144	157,576	169,175
Total Revenues	<u>38,171,817</u>	<u>150,902</u>	<u>38,322,719</u>	<u>36,969,518</u>
Expenditures				
Current:				
General Government	2,573,476	45,949	2,619,425	2,856,259
Public Safety	1,580,553	31,088	1,611,641	2,182,739
Highway	1,962,504	-	1,962,504	1,856,368
Sanitation	1,132,297	-	1,132,297	1,027,137
Health and Welfare	78,696	6,255	84,951	82,345
Library	346,070	-	346,070	354,935
Recreation	202,536	-	202,536	231,047
Miscellaneous	60,666	-	60,666	2,785
Education	27,216,159	-	27,216,159	26,428,397
Capital Expenditures	1,126,654	585,956	1,712,610	1,196,052
Debt Service:				
Principal	418,395	-	418,395	416,250
Interest	186,650	-	186,650	198,094
Total Expenditures	<u>36,884,656</u>	<u>669,248</u>	<u>37,553,904</u>	<u>36,832,408</u>
Excess/(Deficiency) of Revenues Over Expenditures	1,287,161	(518,346)	768,815	137,110
Other Financing Sources/(Uses)				
Transfers In	223,233	767,929	991,162	721,128
Transfers Out	(767,929)	(153,233)	(921,162)	(651,128)
Total Other Financing Sources/(Uses)	<u>(544,696)</u>	<u>614,696</u>	<u>70,000</u>	<u>70,000</u>
Net Change in Fund Balances	742,465	96,350	838,815	207,110
Fund Balances - Beginning	<u>6,321,990</u>	<u>6,039,137</u>	<u>12,361,127</u>	<u>12,154,017</u>
Fund Balances - Ending	<u>\$ 7,064,455</u>	<u>\$ 6,135,487</u>	<u>\$ 13,199,942</u>	<u>\$ 12,361,127</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
 Budgetary Comparison Statement
 General Fund
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Actual
	<u>Original</u>	<u>Final</u> <u>Adjusted</u>	<u>Budgetary Basis</u>	Over (Under) <u>Budgeted</u>
Revenues				
Property Taxes	\$31,248,357	\$31,248,357	\$ 31,703,155	\$ 454,798
Intergovernmental	4,102,905	4,102,905	4,355,814	252,909
Appropriated from Surplus	490,900	490,900	-	(490,900)
Other Revenues	1,015,067	1,015,067	1,287,056	271,989
Investment Earnings	70,000	70,000	113,870	43,870
Total Revenues	<u>36,927,229</u>	<u>36,927,229</u>	<u>37,459,895</u>	<u>532,666</u>
Expenditures				
Current:				
General Government	2,662,013	2,705,876	2,558,668	(147,208)
Public Safety	1,587,876	1,602,908	1,591,195	(11,713)
Highway	1,984,840	1,984,840	1,956,856	(27,984)
Sanitation	1,160,734	1,160,734	1,135,339	(25,395)
Health and Welfare	83,727	83,727	78,696	(5,031)
Library	383,303	383,303	346,881	(36,422)
Recreation	233,554	233,554	212,952	(20,602)
Miscellaneous	472,550	412,750	407,812	(4,938)
Education	27,216,200	27,216,200	27,216,159	(41)
Capital Expenditures	537,387	538,292	530,982	(7,310)
Debt Service:				
Principal	418,395	418,395	418,395	-
Interest	186,650	186,650	186,650	-
Total Expenditures	<u>36,927,229</u>	<u>36,927,229</u>	<u>36,640,585</u>	<u>(286,644)</u>
Revenues and Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 819,310</u>	<u>\$ 819,310</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
Statement of Net Position
Proprietary Funds
June 30, 2020
(With Comparative Totals for June 30, 2019)

	Senior Housing Fund	Water Fund	Totals <u>2020</u>	<u>2019</u>
ASSETS				
<i>Current Assets:</i>				
Cash	\$ 46,609	\$ 15,702	\$ 62,311	\$ 87,297
Cash - Security Deposits	21,163	-	21,163	20,914
Investments	88,411	-	88,411	56,998
Accounts Receivable	6,086	562	6,648	6,542
Total Current Assets	<u>162,269</u>	<u>16,264</u>	<u>178,533</u>	<u>171,751</u>
 Fixed Assets, net of depreciation	 9,888	 -	 9,888	 13,919
Total Assets	<u><u>\$ 172,157</u></u>	<u><u>\$ 16,264</u></u>	<u><u>\$ 188,421</u></u>	<u><u>\$ 185,670</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 LIABILITIES				
<i>Current Liabilities:</i>				
Accounts Payable	\$ 3,788	\$ -	\$ 3,788	\$ 1,916
Security Deposits	21,843	-	21,843	20,716
Total Current Liabilities	<u>25,631</u>	<u>-</u>	<u>25,631</u>	<u>22,632</u>
Total Liabilities	<u>25,631</u>	<u>-</u>	<u>25,631</u>	<u>22,632</u>
 DEFERRED INFLOWS OF RESOURCES	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 NET POSITION				
Net Investment in Capital Assets	9,888	-	9,888	13,919
Unrestricted	136,638	16,264	152,902	149,119
Total Net Position	<u><u>\$ 146,526</u></u>	<u><u>\$ 16,264</u></u>	<u><u>\$ 162,790</u></u>	<u><u>\$ 163,038</u></u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2020
(With Comparative Totals for June 30, 2019)

	Senior Housing Fund	Water Fund	Totals	
			2020	2019
OPERATING REVENUES				
Water Sales	\$ -	\$ 4,333	\$ 4,333	\$ 3,835
Rent Revenue	242,855	-	242,855	245,435
Service Revenue	3,711	-	3,711	3,612
Total Operating Revenues	<u>246,566</u>	<u>4,333</u>	<u>250,899</u>	<u>252,882</u>
OPERATING EXPENSES				
Water Purchased	-	4,492	4,492	3,841
Salaries, Benefits and Taxes	29,433	-	29,433	27,513
Supplies	2,416	-	2,416	1,739
Occupancy	61,555	-	61,555	65,255
Insurance	4,956	-	4,956	4,956
Repairs and Maintenance	59,956	-	59,956	38,148
Contracted Services	11,155	-	11,155	10,620
Depreciation	4,031	-	4,031	4,500
Other	4,713	-	4,713	7,403
Total Operating Expenses	<u>178,215</u>	<u>4,492</u>	<u>182,707</u>	<u>163,975</u>
Operating Income/(Loss)	68,351	(159)	68,192	88,907
NONOPERATING REVENUES/(EXPENSES)				
Income from Invested Funds	1,560	-	1,560	1,099
Transfer to General Fund	<u>(70,000)</u>	<u>-</u>	<u>(70,000)</u>	<u>(70,000)</u>
Change in Net Position	(89)	(159)	(248)	20,006
Net Position - July 1, 2019	<u>146,615</u>	<u>16,423</u>	<u>163,038</u>	<u>143,032</u>
Net Position - June 30, 2020	<u>\$ 146,526</u>	<u>\$ 16,264</u>	<u>\$162,790</u>	<u>\$163,038</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020
(With Comparative Totals for June 30, 2019)

	Pension Trust Fund	Private Purpose Trust Funds	Agency Funds	Totals 2020	2019
Assets					
Cash and Cash Equivalents	\$ 204,154	\$ 30,972	\$ 104,076	\$ 339,202	\$ 340,595
Contribution Receivable	57,000	-	-	57,000	75,000
Participant Loans	75,207	-	-	75,207	53,468
Investments					
Money Markets, Stocks, Bonds, S/T Investments	3,927,456	-	-	3,927,456	3,823,371
Total Assets	\$ 4,263,817	\$ 30,972	\$ 104,076	\$ 4,398,865	\$ 4,292,434
Deferred Outflows of Resources	-	-	-	-	-
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Fiduciary Deposits	-	-	104,076	104,076	189,643
Total Liabilities	-	-	104,076	104,076	189,643
Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted for Pension Benefits	4,263,817	-	-	4,263,817	4,080,489
Held in Trust for Other Purposes	-	30,972	-	30,972	22,302
Total Net Position	\$ 4,263,817	\$ 30,972	\$ -	\$ 4,294,789	\$ 4,102,791

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2020
(With Comparative Totals for June 30, 2019)

	Pension Trust Fund	Private Purpose Trust Funds	Totals	
			<u>2020</u>	<u>2019</u>
Additions				
Employer Contributions	\$ 198,179	\$ -	\$ 198,179	\$ 386,247
Employee Contributions	96,714	-	96,714	89,804
Donations	-	16,688	16,688	8,901
Investment Income:				
Interest/Dividends	97,023	-	97,023	81,180
Realized/Unrealized Gains/(Losses)	(109,492)	-	(109,492)	221,236
Total Additions	<u>282,424</u>	<u>16,688</u>	<u>299,112</u>	<u>787,368</u>
Deductions				
Pension Benefits Paid	99,096	-	99,096	100,273
Public Assistance	-	8,018	8,018	4,690
Total Deductions	<u>99,096</u>	<u>8,018</u>	<u>107,114</u>	<u>104,963</u>
Change in Net Position	183,328	8,670	191,998	682,405
Net Position - Beginning	<u>4,080,489</u>	<u>22,302</u>	<u>4,102,791</u>	<u>3,420,386</u>
Net Position - Ending	<u>\$ 4,263,817</u>	<u>\$ 30,972</u>	<u>\$ 4,294,789</u>	<u>\$ 4,102,791</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BURLINGTON
Schedule of Budgeted and Actual Revenues
General Fund
For the Year Ended June 30, 2020

	ORIGINAL APPROPRIATIONS	AMENDED APPROPRIATIONS	ACTUAL REVENUES	ACTUAL OVER (UNDER) BUDGETED
TAXES				
General Property Tax	\$ 31,248,357	\$ 31,248,357	\$ 31,703,155	\$ 454,798
Total Taxes	<u>31,248,357</u>	<u>31,248,357</u>	<u>31,703,155</u>	<u>454,798</u>
REVENUES				
Appropriated from Surplus	<u>490,900</u>	<u>490,900</u>	<u>-</u>	<u>(490,900)</u>
Interest Earned	<u>70,000</u>	<u>70,000</u>	<u>113,870</u>	<u>43,870</u>
INTERGOVERNMENTAL				
State of Connecticut:				
Town Aid Road	261,214	261,214	262,177	963
In Lieu of Taxes	22,931	22,931	22,931	-
Welfare and Elderly	1,800	1,800	1,731	(69)
Court Fines	1,000	1,000	3,102	2,102
Education	3,780,660	3,780,660	4,022,950	242,290
Other Grants	15,300	15,300	15,300	-
Senior Transportation Grant	<u>20,000</u>	<u>20,000</u>	<u>27,623</u>	<u>7,623</u>
Total Intergovernmental	<u>4,102,905</u>	<u>4,102,905</u>	<u>4,355,814</u>	<u>252,909</u>
OTHER REVENUES				
Zoning and Building Permits	100,000	100,000	164,083	64,083
Other Permits	5,650	5,650	6,085	435
Town Clerk's Fees	45,000	45,000	99,658	54,658
Conveyance Taxes	90,000	90,000	159,650	69,650
Recreation Commission	80,000	80,000	80,000	-
WPCA	285,000	285,000	290,797	5,797
Waste Collection	20,000	20,000	32,436	12,436
Fire Protection/Ambulance	170,000	170,000	212,483	42,483
Miscellaneous	15,000	15,000	27,546	12,546
Other:				
Prop Tax/Tower	100,000	100,000	109,901	9,901
State Muni Stabilization Grant	34,417	34,417	34,417	-
Senior Housing	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Total Other Revenues	<u>1,015,067</u>	<u>1,015,067</u>	<u>1,287,056</u>	<u>271,989</u>
TOTAL REVENUES	<u>\$ 36,927,229</u>	<u>\$ 36,927,229</u>	<u>\$ 37,459,895</u>	<u>\$ 532,666</u>

See auditor's report.

TOWN OF BURLINGTON
Schedule of Appropriations, Expenditures, and Unexpended Balances
General Fund
Budgetary Basis
For the Year Ended June 30, 2020

	ORIGINAL APPROPRIATIONS	AMENDED APPROPRIATIONS	ACTUAL EXPENDITURES	UNEXPENDED BALANCES
GENERAL GOVERNMENT				
Selectmen	\$ 149,023	\$ 149,023	\$ 145,926	\$ 3,097
Human Resources	4,000	4,000	2,813	1,187
Probate Court	3,200	3,200	3,200	-
Inlands-Wetlands Commission	3,900	3,900	2,854	1,046
Elections	41,390	41,536	30,600	10,936
Board of Finance	400	400	56	344
Auditing	24,725	24,725	23,275	1,450
Assessors	85,461	85,461	83,557	1,904
Board of Assessment	500	500	40	460
Tax Collector	74,854	76,152	76,152	-
Finance Office	167,379	166,081	164,832	1,249
Town Counsel	105,000	99,968	81,884	18,084
Town Clerk	112,589	112,589	107,490	5,099
Planning & Zoning Board	5,500	5,500	3,385	2,115
Zoning Board of Appeals	1,400	1,400	48	1,352
Insurance & Bonds	253,250	253,250	234,777	18,473
Payroll Taxes	220,000	220,000	190,829	29,171
Economic Development Commission	1,100	34,100	8,320	25,780
Building & Sanitation Department	156,993	159,712	159,712	-
Pensions	355,000	355,000	344,629	10,371
Operation of Town Offices	200,852	199,947	187,982	11,965
Commission on Senior Citizens	68,647	45,122	42,097	3,025
Town Engineer	60,000	40,033	40,033	-
Health Insurance	560,750	618,042	618,042	-
Historical Society	6,000	6,135	6,135	-
Conservation Commission	100	100	-	100
Totals - General Government	2,662,013	2,705,876	2,558,668	147,208
PUBLIC SAFETY				
Fire Protection	64,750	69,782	69,782	-
Police Protection	603,426	613,426	610,115	3,311
Emergency Management	2,800	2,800	2,697	103
BVFD	369,570	375,672	375,672	-
Emergency Communication	44,830	44,830	44,661	169
Ambulance	492,500	486,398	478,268	8,130
School Resource Officer	10,000	10,000	10,000	-
Totals - Public Safety	1,587,876	1,602,908	1,591,195	11,713
HIGHWAY DEPARTMENT				
General Maintenance	1,648,840	1,648,840	1,643,558	5,282
Snow Removal	311,000	311,000	293,505	17,495
Street Lights	25,000	25,000	19,793	5,207
Totals - Highway Department	1,984,840	1,984,840	1,956,856	27,984
SANITATION				
Town Dump	2,500	2,500	2,500	-
WPCA	176,600	176,600	164,488	12,112
Waste Removal	981,634	981,634	968,351	13,283
Totals - Sanitation	1,160,734	1,160,734	1,135,339	25,395
CONSERVATION OF HEALTH				
Health District	62,100	62,100	62,068	32
Vital Statistics	100	100	-	100
Totals - Conservation of Health	\$ 62,200	\$ 62,200	\$ 62,068	\$ 132

See auditor's report.

TOWN OF BURLINGTON
Schedule of Appropriations, Expenditures, and Unexpended Balances
General Fund
Budgetary Basis
For the Year Ended June 30, 2020

(Continued)

	ORIGINAL APPROPRIATIONS	AMENDED APPROPRIATIONS	ACTUAL EXPENDITURES	UNEXPENDED BALANCES
WELFARE				
General Assistance	\$ 19,027	\$ 19,027	\$ 14,128	\$ 4,899
Visiting Nurse Program	2,500	2,500	2,500	-
Totals - Welfare	<u>21,527</u>	<u>21,527</u>	<u>16,628</u>	<u>4,899</u>
LIBRARY				
Town Grant	383,303	383,303	346,881	36,422
RECREATION				
Parks, Memorial & Flag Days	5,550	5,913	5,913	-
Recreation Commission	228,004	227,641	207,039	20,602
Totals - Recreation	<u>233,554</u>	<u>233,554</u>	<u>212,952</u>	<u>20,602</u>
REGIONAL SCHOOL DIST.#10	27,216,200	27,216,200	27,216,159	41
DEBT SERVICE				
Redemption of Debt	418,395	418,395	418,395	-
Interest	186,650	186,650	186,650	-
Totals - Debt Service	<u>605,045</u>	<u>605,045</u>	<u>605,045</u>	<u>-</u>
CAPITAL IMPROVEMENTS				
Highways	184,970	184,970	182,740	2,230
Town Hall	32,050	32,955	32,564	391
BVFD Reserve	231,878	231,878	231,878	-
Fire Dept.	8,369	8,369	4,996	3,373
Library	8,120	8,120	6,804	1,316
Park & Rec	72,000	72,000	72,000	-
Totals - Capital Improvements	<u>537,387</u>	<u>538,292</u>	<u>530,982</u>	<u>7,310</u>
MISCELLANEOUS				
Central Connecticut Planning Agency	7,700	7,700	7,700	-
Dog Fund	30,000	30,000	30,000	-
Hartford County Soil & Water Conservation District	850	850	850	-
Contingency	369,000	309,200	304,915	4,285
Municipal Reserve	10,000	10,000	10,000	-
Land Purchase	10,000	10,000	10,000	-
Revaluation	10,000	10,000	10,000	-
Bridge Project	30,000	30,000	30,000	-
Construction Projects	5,000	5,000	4,347	653
Totals - Miscellaneous	<u>472,550</u>	<u>412,750</u>	<u>407,812</u>	<u>4,938</u>
TOTAL APPROPRIATIONS AND EXPENDITURES	<u>\$ 36,927,229</u>	<u>\$ 36,927,229</u>	<u>\$ 36,640,585</u>	<u>\$ 286,644</u>

See auditor's report.

TOWN OF BURLINGTON
Report of the Property Tax Collector
Fiscal Year Ended June 30, 2020

Grand List	Amount of Taxes Collectible	Current Levy	Lawful Corrections		Adjusted Taxes Collectible	Actual Collections		Transferred To/(From) Suspense		Balance Uncollected 06/30/19
			Additions	Deductions		Taxes	Interest	Liens		
1-Oct										
2018	\$ 230,415	\$ 31,690,883	\$ 28,631	\$ 78,894	\$31,640,620	\$ 31,412,413	\$ 59,908	\$ 2,906	\$ 10,600	\$ 217,607
2017		-	2,117	5,913	226,619	161,937	36,640	996	(99)	64,781
2016	62,834	-	539	456	62,917	46,192	8,383	325	(452)	17,177
2015	15,315	-	-	229	15,086	5,175	2,463	51	(510)	10,421
2014	11,094	-	-	46	11,048	1,914	1,569	3	(1,490)	10,624
2013	8,233	-	-	-	8,233	1,669	1,629	-	(1,529)	8,093
2012	6,501	-	-	-	6,501	647	766	1	(540)	6,394
2011	8,194	-	-	93	8,101	279	369	-	375	7,447
2010	4,254	-	-	-	4,254	265	411	4	(160)	4,149
2009	1,132	-	-	-	1,132	297	490	-	(189)	1,024
2008	2,547	-	-	-	2,647	7	13	24	415	2,225
2007	7,430	-	-	-	7,430	6	12	-	487	6,937
2006	2,471	-	29	-	2,500	6	13	-	358	2,136
2005	1,763	-	-	-	1,763	6	12	-	565	1,192
2004	7,938	-	-	-	7,938	-	-	-	-	7,938
	<u>\$ 370,221</u>	<u>\$ 31,690,883</u>	<u>\$ 31,316</u>	<u>\$ 85,631</u>	<u>\$32,006,789</u>	<u>31,630,813</u>	<u>112,678</u>	<u>4,310</u>	<u>\$ 7,831</u>	<u>\$ 368,145</u>
					Suspense Collections	9,308	6,301	32		
					Total Collections	<u>\$ 31,640,121</u>	<u>\$ 118,979</u>	<u>\$ 4,342</u>		

See auditor's report.

TOWN OF BURLINGTON
Report of the Sewer Assessment Collector
For the Year Ended June 30, 2020

	Sewer Assessments Receivable 6/30/2019	Additions	Deductions	Adjusted Assessments Collectible	Actual Collections		Balance Uncollected 6/30/2020
					Assessments	Interest and Liens	
	\$ 412,067	\$ -	\$ -	\$ 412,067	\$ 123,779	\$ 19,098	\$ 288,288

Grand List 1-Oct	Sewer Use Charges Receivable 6/30/2019	Current Year Use Charges	Corrections	Adjusted Use Charges Collectible	Actual Collections		Balance Uncollected 6/30/2020
					Charges	Interest	
2018		\$ 251,708	\$ (3,812)	\$ 247,896	\$ 111,281	\$ -	\$ 136,615
2017	\$ 83,876	-	(910)	82,966	75,431	3,270	7,535
2016	8,581	-	-	8,581	6,597	2,253	1,984
2015	3,184	-	-	3,184	3,184	1,407	-
2014	1,410	-	-	1,410	1,410	1,022	-
2013	1,113	-	-	1,113	1,113	751	-
2012	800	-	-	800	800	702	-
2011	382	-	-	382	382	471	-
2010	305	-	-	305	305	436	-
2009	281	-	-	281	281	41	-
2008	291	-	-	291	291	-	-
2007	282	-	-	282	282	-	-
	\$ 100,505	\$ 251,708	\$ (4,722)	\$ 347,491	\$ 201,357	\$ 10,353	\$ 146,134

See auditor's report.

REPORT OF THE SUPERINTENDENT OF SCHOOLS
Regional School District # 10 – Board of Education
Dated December 2020

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 (2/22/2016):

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 2020:

Dean Cowger, Secretary
Thomas Fausel
John Goodno

Brooke Joiner, Vice Chair
Paul Omichinski
Eleanor Parente, Treasurer

Scott Ragaglia
Scott Savelle
Ania Stolarz
John Vecchitto, Chairman

Region 10 Statistics – Budget

<u>2019-2020</u>		<u>2020-2021</u>	
\$41,297,300	(operating)	\$41,910,113	(operating)
\$ 2,000,062	(capital budget)	\$ 2,002,031	(capital budget)

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

	<u>2019-2020</u>			<u>2020-2021</u>	
Harwinton	\$13,643,630	33.39%	Harwinton	\$ 13,643,630	33.39 %
Burlington	\$27,216,160	66.61%	Burlington	\$ 27,216,160	66.61 %

Enrollment

School	October 1, 2019	October 1, 2020
Harwinton Consolidated School (Gr. PreK-4)	357	357
Lake Garda School (Gr. PreK-4)	434	409
Har-Bur Middle School (Gr. 5-8)	716	710
Lewis S. Mills High School (Gr. 9-12)	718	703
Total	2225	2179

Respectfully submitted,



Howard Thiery
Superintendent of Schools