

ANNUAL REPORT
Of the
MUNICIPAL OFFICERS
Of the
TOWN OF BURLINGTON
For the
FISCAL YEAR
2024-2025

MUNICIPAL DIRECTORY

2024 – 2025

SELECTMEN, ASSESSORS, OVERSEERS OF POOR

John Smith
Thomas Lambert
Beverly Harding

TOWN CLERK ~ Cheryl Smith

TAX COLLECTOR - Glenda Shorey

TREASURER ~ Glenda Shorey

ROAD COMMISSIONER ~ Ritchie Nelson

BURLINGTON SCHOOL BOARD OF DIRECTORS

Maureen Bean ~ Lisa Woodward ~ Suzie Morton

PLUMBING INSPECTOR ~ Dwight Tilton

CODE ENFORCEMENT OFFICER ~ Mike Gostin

ANIMAL CONTROL OFFICER ~ Mary Curtis

FIRE CHIEF & FIRE WARDEN ~ Josh McNally

REPRESENTATIVE TO THE LEGISLATURE #18 ~ Mathew McIntyre

STATE SENATOR DISTRICT 8 ~ Mike Tipping

BURLINGTON PLANNING BOARD

Ritchie Nelson-Phil Stanton-Hans Denfinger
Brian Blake
Associate Member- Mike Gostin

2025

SALARIES OF TOWN OFFICIALS

First Selectmen (1 st year)	\$7,000.00
→ Consecutive (2 nd year)	\$10,000.00
→ Consecutive (3 rd year)	\$15,000.00
Second & Third Selectmen	\$4,000.00
Treasurer	\$9,000.00

Effective February 1st, 2025

Minimum of 1 hour for all rates

*Per hour rate of pay, after which billed in .5 hour increments

Tax Collector/MVR	\$20.25
Town Collector/Admin. Asst.	\$20.25
Public Works/Building and Grounds Maintenance/ Cemetery Care	\$18.00
BLT Attendant	\$18.00
Seasonal/Temp Employees (Laborers/ Ballot Clerk)	\$14.65
Municipal Building Janitor	\$14.65

RENTAL FEES

Backhoe & Operator Rental	\$113.91
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ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2025

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

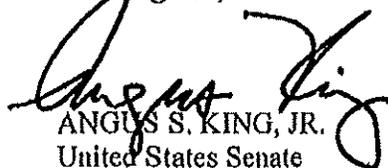
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,



ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 846-8900

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5218

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 248-1665

PRESQUE ISLE
107 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Mathew McIntyre

78 Tannery Road
Lowell, ME 04493
(207) 680-0678
Mathew.McIntyre@legislature.maine.gov

Dear Friends and Neighbors,

I sincerely and humbly thank you for electing and entrusting me to carry your voices forward to Augusta as your Representative for Maine's House District 18.

District 18 comprises approximately 9030 residents, spans just shy of 2200 square miles of our great State, and encompasses the Penobscot County towns of Lowell, Burlington, Greenbush, Passadumkeag and Clifton, the Hancock County towns of Amherst, Aurora, Great Pond, Osborn, Dedham, Eastbrook, Mariaville and Otis, and the Washington County towns of Beddington, Deblois and Cherryfield, as well as myriad Unorganized Territories (UT) in the miles between. I do not view the size of this district as a challenge, but rather an opportunity to represent a large part of rural Maine.

In this, our first session of the 132nd Legislature of Maine, I will do my best to focus on the everyday concerns of the people I talked with while going door to door. The concerns you expressed about our State's future were heard loud and clear, and as I learn more each day, your words will guide my decisions.

Here are the titles of the Bills I have submitted to the Revisor of Statutes for Maine, based directly on what you asked me to fight for. These will initially be discussed at the joint standing committee level, and ultimately debated on the State House floor for potential adoption into our State Laws.

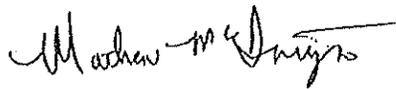
1. An Act to Promote Opportunities by Establishing a Student Wage
2. An Act to Exempt Authorized Emergency Vehicles from Tolls When Operating in an Official Capacity
3. Resolve, to Direct the Public Utilities Commission to Study Expanding the Use of Hydroelectric Power and the Development of a Geothermal Power Plant in the State
4. An Act to Amend the Laws Regarding the Retention of Proceeds from Municipal Foreclosures
5. An Act to Remand Individuals with Pending State Probation Violations to the Department of Corrections Following Initial Proceedings
6. An Act Regarding Municipal Road Standards

I encourage you to monitor the progress of these Bills via the State's official website at www.legislature.maine.gov, and to contact me if you have questions or concerns involving legislation or state government. I plan to be fully engaged this session in the larger process by participating in Public Hearing and Work Session phases that follow initial Bill introduction.

Whether you come to Augusta to give testimony in-person, submit written testimony or if you participate via 'Zoom', please, be part of the decisions that shape our collective future.

The journey of a thousand miles begins with the first step.

Respectfully,

A handwritten signature in black ink that reads "Mathew 'Mac' McIntyre". The signature is written in a cursive style with a horizontal line extending from the end.

Mathew "Mac" McIntyre
State Representative

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services

Committee on Small Business

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASMFC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no inpatient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- Caribou Office: 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- Lewiston Office: 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- Bangor Office: 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I wish you a healthy and prosperous year to come.

Respectfully,

Jared Golden
Member of Congress

6 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

Town of Burlington
P.O. Box 70
Burlington, Me 04417
Phone: 732-3985
Email: firstselectman@burlingtonme.com
Website: www.burlingtonme.com

Burlington Public Schools
Superintendent of Schools: Dawn Blanchard
25 Middle School Drive
Medway, ME 04460
Phone: 746-3470
Email: superintendent@burlingtonme.com

February 25, 2025

To the Citizens of Burlington,

The School Committee and I would like to thank you for all of your continued support toward the educational programming for Burlington students. We continue to provide school choice to the families of Burlington, which allows our students to attend any public school in Maine. This is a huge benefit to our families and it was something very important during the withdrawal process.

We have 54 Burlington students attending area schools this year, which is a decrease of two students from last year. Our students attend schools in RSU67 and SAD31, as well as the virtual charter school, Maine Connections Academy. The School Committee has committed to provide access to area schools by contracting transportation with both RSU67 and SAD31, which creates more stability for our students to attend school regularly.

Our proposed FY26 school budget, which will be formally voted on in June, includes a decrease in state subsidy and an increase in expenditures to support tuition and transportation to area schools. Unfortunately, we will see an increase in the tax assessment this year. Many factors have caused this: increase in tuition and transportation costs, increase in the town valuation, a decrease in economic disadvantage and special education population, and a decrease in our overall student count. Once we finalize our budget, we will have a better picture of the impact to the tax assessment.

I do want to thank the community for their continued support of the Burlington School Department. We had a rough year last year, with expending more than anticipated, which caused us to use some of our fund balance to avoid assessing more taxes. Due to that, we will not have as much fund balance to offset taxes this year. We are looking through our current budget to see where we will end up, which will help us gauge what we can use next year.

We will schedule a school budget town meeting for early June; the date and time will be posted as required by law. Once the budget has been approved by the town, it will need to be validated at the town referendum in June.

If you have any questions or concerns, you may contact Dawn Blanchard, the Superintendent, at dblanchard@brunswicksd.org or you can leave a message with Bill Adams, at 746-3470.

Thank you again for giving me the opportunity to work with you. I appreciate the support and look forward to continuing this journey with the School Committee, Selectmen, and citizens of Burlington.

Sincerely,

Dawn Blanchard
Superintendent

Town of Burlington

Code Enforcement Office

2024/2025 Code Enforcement Report

This office issued a total of 11 permits in 2024 and 4 permits 2025 for various land use activities in Burlington. There were 5 building permits issued for New Camp's/residences, 3 expansions of dwellings, there were 6 permits issued for new garages, sheds and outbuildings. Of the 14 permits written, we issued 1 permit for activities within the Shore Land Zone (within 250 feet of the water)..

As a reminder, all new residences and expansions will need to comply with the Fire Safety Amendment as follows:

Egress Doors and Windows: Any sleeping area must have a framed door separating the sleeping area from the rest of the structure, and an outward swinging framed door to the outside or a window with an opening of 5.7 sq. ft. (820 sq. in.) at minimum, with a minimum window width of 20" and minimum opening height of 24". The bottom of the window should be no higher than 30" from the floor. **Smoke Detectors:** All living areas will have working smoke detectors.

Burlington has a wealth of water resources located entirely or partially within its borders, including Madagascal Pond, Eskutassis Pond, Little Eskutassis Pond, Upper Cold Stream Pond (Little Narrows), Saponac Pond and many brooks, streams, bogs and dead waters. All are important natural resources that are critical to the health of our local ecosystems and need to be protected while we enjoy them.

As a reminder to all property owners in Burlington to call the Burlington Town Office before starting any building and/or land use projects to inquire about if any permits are needed before starting your project.

Mike Gostin:

Code Enforcement officer

Town of Burlington, ME

Town Clerk/Registrar Report

2025

Dear Citizens of Burlington,

It has been a pleasure serving as your Town Clerk and Registrar of voters this past year.

CLERK OFFICE HOURS:

Mon., Tues., Thurs., Fri. 9am-12 noon

Wed. 4pm-7pm.

Selectboard meets at 6:00pm on Wednesdays.

REGISTERED VOTERS: 337

Democratic 50

Republican 153

Unenrolled 115

Green Independent 9

No Labels 8

Libertarian 2

VITAL STATISTICS:

Marriages: 1

Deaths: 3

Births: 2

DOG LICENSES:

Dog licenses sold: 57

DOG LICENSES:

All dogs, six months and older, must be licensed. If you become the owner of a dog that is six months or older, you will have 10 days to register the dog. In order to license your dog, the owner must present a current State of Maine Rabies Certificate from a veterinarian. This is to verify that your dog has received it's rabies shot within the past 1-3 years. If your dog has been spayed/neutered since it was last licensed, bring proof from your veterinarian. If you have already shown proof to the town clerk, additional proof is not necessary.

All dog licenses expire on December 31st of each year. Dog license renewals can be done at the town office starting in the middle of Oct. of each calendar year. A \$25.00 late fee will be charged for dogs being relicensed after Jan. 31st of the calendar year.

DOG LICENSING FEES:

\$6.00 per year if spayed/neutered

\$11.00 per year if unaltered

Thank you,

Cheryl Smith

Town Clerk/Registrar

Board of Selectmen Report

The Burlington Board of Selectmen are please to give the following report for 2024/2025 fiscal year.

First of all, we would like to honor Tom Lambert.

Tom was our second selectman as well as a great friend to all that knew him. Tom passed away on January 5th 2025, leaving a void felt by many in our little town. Tom loved to serve his fellow neighbors and community. Burlington was "Home" for Tom. A friend and colleague who was always more than willing to do whatever was asked of him. Many times, he did those things that were not asked of him because in his words "it needed to be done". Tom is greatly missed!

General Government:

Continuing to work with our planning board, we have written and adopted a "Burlington Subdivision Ordinance". This ordinance along with our "Building Code Ordinance" and "Burlington Road Ordinance" will provide much needed guidelines for development in our community. "Thank you" to the members of our planning board for your commitment.

We have again contracted with April Buchanan as the town's assessing agent. April continues to make great improvements in our property assessing procedures. She can be reached through the town office or at 207-712-0091 for any questions or concerns you may have.

Public Safety:

There has been much work involved in Public Safety. In July of 2024 Burlington became a member of the "Central Maine Highlands Fire and EMS District #1 along with 7 other towns and 3 UT's. The 2025 CMHFED proposed budget as well as the proposed percentage that each member will be taxed is available on our "Town of Burlington" website and printed copies are available at the town office.

Public Works:

This year saw additional brush cutting on the town-maintained roadways. Road grading of all town-maintained roads was done where needed as well as roadside mowing. 1450 feet Hayden Lane and 660 feet of Fogg Lane had 8 inches of screened gravel added to the surface. B&B paving then reclaimed the asphalt along with the new gravel; then compacted and graded. Two culverts were replaced on Hayden Lane. 6 loads of gravel were put down on Bryant Ridge Road near the Turner Farm. 6 loads of gravel were put down on the Hurd Road where needed to cover the exposed road fabric. 3 loads of gravel were put down on the Philbrick Road where fabric was exposed. The Town of Burlington entered into a 3-year contract with A&G Dirtworks for snowplowing and sanding of our winter roads. A & G Dirtworks also signed a short-term lease of 6 months for the use of the bays of the new fire station building to allow them to keep the plow trucks inside during the winter months. Lease is from November thru April.

Trees were removed from both Mt. Repose and Page cemeteries by Adam's Tree service. There are several more to be removed at both cemeteries as well as the James Jipson cemetery. Much damage has been caused from falling limbs and will continue until the trees are removed.

Culture and Recreation:

We would like to thank all the volunteers for making our July 4th celebration event a great success. Please reach out to the group with any assistance you may be able to provide. Also, please support our Historical Society. Donations and man-hours are greatly appreciated. Much of the history of Burlington is located in those buildings that the volunteers try so hard to maintain. To see these historical landmarks disappear would be heartbreaking.

Community Services:

Once again, the Burlington selectboard would like to thank all the great volunteers that work so hard at our local Food Pantry. According to a letter requesting funding for 2025, Maureen Bean, director of the pantry, states that the pantry provides food assistance for more than 600 families from many communities while giving out approximately 100,000 pounds of food per month.

Town-wide:

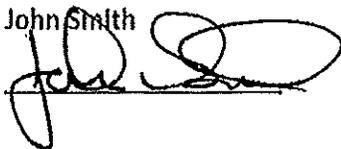
The biggest portion of town taxation is the annual school budget. The town of Burlington had 56 students enrolled in area schools in 2024/2025. Our fiscal year school budget costs for 2024/2025 shows an overall cost of \$820,082.81. State Subsidy Allocations were \$378,511.61. Actual costs spent through tax dollars raised was \$441,571.20.

We would like to thank our school board members, Maureen Bean, Susie Morton Libby and Lisa Woodard, as well as our superintendent Dawn Blanchard, for all the hard work that they do to make sure our families with students have the very best opportunities for their child's education.

In closing, the selectboard encourages each you to get involved in your community. There is always a need for a committee member or volunteers. Come to the weekly selectboard meetings and share your concerns or questions. If there is information that you would like to see on our website or Facebook page please share with us. Your input is vital in helping us make good decisions going forward for our town.

Thank you!

John Smith



Vacant

Beverly Harding

Special Thanks

The board would like to give a big 'THANK YOU' to Cody Smith. Cody has generously donated his time to moderate our town meetings. Many evenings, Cody, after working all day, would make time to come to the meetings and assure everything went smoothly and wouldn't accept payment for his time. Thanks again, Cody! We appreciate all you do for the town.



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

419 DIANEEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1901
(202) 224-3633
(202) (224-3693) (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee in 2024, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

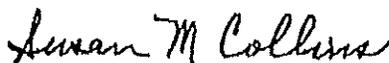
Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

**Central Maine Highlands
Fire and EMS District 1
10 Bridge st.
P.O Box 75
Howland ME 04448.**

Proudly Serving The Communities of:

**Howland, Burlington, Maxfield, Edinburg, Enfield, Lowell, Passadumkeag, Seboels,
Mattamiscontis, Grandfalls, Summit**

2024 was another busy year for the Fire Department

We became Maine's first ever Fire District on July 1st 2024

We had seven employees who graduated from the Penobscot County Firefighter II academy and four that have obtained their State EMT LIC. We have been able to keep Paramedic level coverage for our coverage area 24/7. We have continued to partner with The Lincoln Fire and Rescue Service to ensure adequate response and staffing levels to emergencies within our region.

Current apparatus list:

2002 Engine 1250gpm pump with 750-gal tank and class A foam

20006 Engine 1250gpm pump with a 1400-gal tank, class A foam and auto extrication equipment

2009 Tanker 3500-gal tank.

1995 Tanker with a 1000gpm pump and 2500 gal tank.

1988 Ladder truck with 80-foot ladder.

2002 Wildland truck with 200gpm pump and 400 gal tank

2008 ALS Ambulance

2016 ALS Ambulance

2023 ALS Ambulance

2021 total call volume

EMS 1327

Fire responses 247

Fire EMS employees are as follows:

Chief Josh McNally

Deputy Chief Cody Smith

FF Chaplain Donache

A - Shift Asst. Chief Mulheron, Lt. Stratton, FF EMT Spencer, FF Pasquariello

B – Shift Asst. Chief Murray, Lt. Skulthorpel, FF EMT Brown, FF EMT Perkins

C- Shift Asst. Chief Burr, Lt, Gilman, FF EMT Robins, FF EMT Fletcher

D – Shift Asst. Chief Quilan, Lt. Donahue, FF EMT Hodsdon, FF EMT Hailey

To obtain a fire permit at the Howland Fire Station or go to the Maine Forrest Services website.

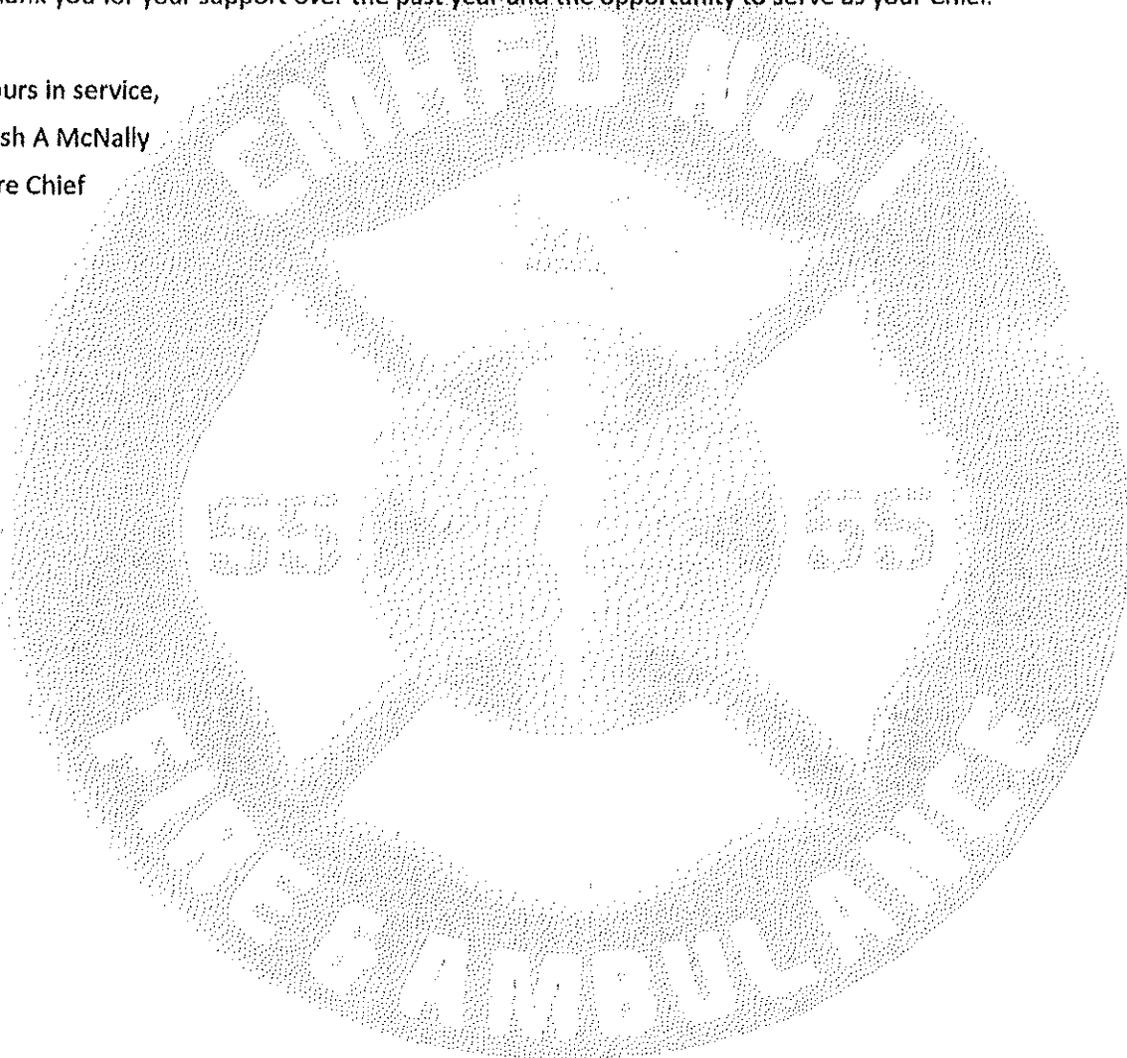
To inquire about a building or heating inspection please call 732-7195

Thank you for your support over the past year and the opportunity to serve as your Chief.

Yours in service,

Josh A McNally

Fire Chief



TAX COLLECTOR'S REPORT ~ 2024-2025

To the Citizens of Burlington,

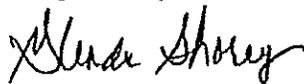
Thank you for letting me serve as the tax collector for the Town of Burlington. The following pages show the taxes due for the past years. I also do registrations for the Bureau of Motor Vehicles and for the Department of Inland Fisheries. My office hours are as follows:

MONDAY	9AM -12 NOON
TUESDAY	9AM -12 NOON
WEDNESDAY	4:30-6:30 PM
THURSDAY	9AM - 12 NOON
FRIDAY	9AM - 12 NOON

(APPOINTMENTS CAN ALSO BE SCHEDULED BY REQUEST)

Phone: 207-782-8985

Respectfully,



Glenda Shorey, Tax Collector

UNCOLLECTED PROPERTY TAXES - 2024

As of 01/31/2025

*Note: Some of these may have been paid in part or in full after 01/31/2025

Ashley and Nicholas Albert	\$ 946.69	Andrew McCoy	\$ 412.46
Caroline Anderson	\$ 1,657.68	Laura McIvor	\$ 1,966.70
Amy Ford Bacon	\$ 868.12	Jennifer McKenzie	\$ 225.55
Heather McGlauffin	\$ 286.00 *	Mack McLaskey	\$ 1,988.98
Raymond Bailey	\$ 802.65	Shawn Meader	\$ 682.19
Kevin and Jennifer Baker	\$ 852.41	Merl and Tamie Reed	\$ 445.19
Kevin and Jennifer Baker	\$ 317.20 *	Lucas Meservey	\$ 480.54
Kevin and Jennifer Baker	\$ 286.00 *	Michael Mullane Revocable Trust	\$ 3,503.91
Annette Bangs	\$ 462.21	Matthew Muncey	\$ 428.17
Gregory Beshor	\$ 298.54	Merrill Muncey Jr.	\$ 409.84
Brian Blake and Mary Gilks	\$ 1,574.95 *	Becky and David Murch	\$ 724.09
John Boshart	\$ 364.01	Linda and Angelo Naples	\$ 420.31
James and Robln Breault	\$ 298.54	Ritchie Nelson	\$ 387.58
Samantha and David Brooks	\$ 1,260.90 *	Ritchie Nelson	\$ 193.70
Jason Burnham	\$ 811.82	Misty Noble	\$ 294.61
Caleb Butler	\$ 295.10	David Norman/Jennifer Growden	\$ 379.72
Brian Canova and Jason Roberts	\$ 34.04	Joseph Nusbaum	\$ 628.50
Debra Cardin	\$ 353.91 *	Patrick O'Kane	\$ 301.80 *
Carl and Patricia Carr	\$ 3,133.36	Patrick O'Kane	\$ 291.99
Patricia Carr	\$ 1,889.44	Laurier and Margaret Osborne	\$ 1,162.20 *
Shane Chase and Melissa Emery	\$ 1,295.64	Reginald Paradis	\$ 400.67
Lisa and Dale Cousins	\$ 317.20 *	Reginald Paradis	\$ 357.46
Percy Crawford Jr.	\$ 667.79	Roger Parent	\$ 2,146.08
Steven and Misun Crawford	\$ 443.88	Mark Pillsbury	\$ 422.93
Margaret Crocker-Curtis	\$ 265.15	Michael and Emily Pond	\$ 852.41
John Crooks	\$ 936.21	Jonathan Pratt	\$ 191.32 *
Robert Crowther	\$ 331.27	Justin Quint	\$ 936.21
Robert Crowther	\$ 739.80	Rasp Ridge LLC	\$ 328.90
Ashley Curtis Jr.	\$ 434.72	Merl and Tamie Reed	\$ 844.55
Jared Curtis	\$ 189.21	Merl and Tamie Reed	\$ 243.55
Erica and Jason Curtis	\$ 1,553.50 *	Carl Rippon	\$ 1,525.43
Scott Dackline	\$ 492.33	Donald and Holly Russell	\$ 288.08
Elizabeth Czepliel	\$ 35.03	Glenn and Angela Sablins	\$ 1,181.70 *
Kyran Daszlewicz	\$ 606.90	Jennie Saldamarco	\$ 1,444.25
Paula and Jerry Dekeyser	\$ 402.91 *	Shawn Scott	\$ 1,736.80
Calvin Dixon	\$ 403.65 *	Wayne and Kevin Sellars	\$ 666.48
Dale Downs	\$ 659.93	Scott Shealy/Toni McKusick	\$ 301.60 *
Dale Downs	\$ 255.33	Shorey Family Trust	\$ 1,528.05
Michael Dube	\$ 1,754.58	Amy Shorey	\$ 241.80
Norman and Rose Dunn	\$ 380.38	Archle Shorey	\$ 1,084.17
James and Stacy Duvall	\$ 1,154.22	Ronald and Beverly Shorter	\$ 3,160.86
Ernest and Anna Edgerley	\$ 1,848.51 *	Ronald and Beverly Shorter	\$ 209.50
Aakon Ellis	\$ 390.20	Gary Sibley	\$ 96.24
Catherine Estabrook	\$ 982.80 *	Aaron Silverstein	\$ 331.27
Sandra Evans	\$ 510.01	Bart and Heidi Smith	\$ 258.60
Albert Ferriera	\$ 626.60	Bart and Heidi Smith	\$ 1,423.30
Jon and Janelle Fitch	\$ 1,803.02	Bart and Heidi Smith	\$ 616.72
Timothy Frenette	\$ 288.08	Kevin and Judy Smith	\$ 497.57
Timothy Frenette	\$ 89.04	Rebecca Smith	\$ 374.40
Timothy Frenette	\$ 289.37	Rebecca Ann Smith	\$ 1,280.58
Michael Gauthier	\$ 1,444.25	Delbert Spencer	\$ 569.58
Glo's Camp Trust	\$ 1,691.73	Phillip and Tracy Sprague	\$ 839.32
MaryAnn Goedeke/J McKenzie	\$ 356.20	Phil Stanton	\$ 1,577.81

MaryAnn Goedeke	\$ 227.50	Phil Stanton	\$ 358.12
Dorothy and Peter Goodwin	\$ 225.21	Erica and James Slovich	\$ 661.19 *
Florence Goodwin	\$ 66.78	Christopher Sweeten	\$ 663.86
Michael Goodwin	\$ 542.09	Jonathan Tardif	\$ 1,024.40 *
Arthur Gowell	\$ 527.03	Donna Terry/Mark Hancock	\$ 712.31
Mark and Lauren Hakala	\$ 456.98	Michael and Brenda Thompson	\$ 1,240.20 *
Brooke and Colin Hammond	\$ 921.15	Jeremy Thurlow	\$ 204.97 *
Mark Hancock	\$ 282.17	Justin Tozier	\$ 864.19
Hands on LLC	\$ 127.01	Maraget Tremblay	\$ 2,580.50 *
Hands on LLC	\$ 1,538.53	Jeffrey and Rhonda Vicaire	\$ 1,688.70
Rebecca and Delmont Hanscom	\$ 438.64	Jeffrey and Rhonda Vicaire	\$ 223.90
James Harris	\$ 1,747.37	Elwin Weeks	\$ 286.00
James Harris	\$ 315.56	William Weitz/Karen Rasmussen	\$ 1,652.30 *
Robert Hartford	\$ 392.82	Scott Wescoll	\$ 578.75
David Hawkins	\$ 891.15 *	Bernard Weymouth	\$ 1.31
Heather and Nathan Henderson	\$ 1,440.40	Darren Whitney	\$ 209.50
Kevin and Rheta Hickey	\$ 3,086.87	Colby and Kenneth Wilson Jr.	\$ 290.68
Cyrus Jipson Sr.	\$ 993.05 *	Destra Wilson	\$ 984.00
Ellis Jipson	\$ 1,241.95	Kenneth Wilson Jr.	\$ 115.23
Jumbee Family Trust	\$ 37.97	Kenneth Wilson Jr.	\$ 107.37
Frederick Kaplan	\$ 421.85	Lawrence Wing	\$ 484.47
Travis Lane/Matthew Kladder	\$ 728.23 *	Lawrence Wing	\$ 793.49
Bryant Lane Laws	\$ 335.20	John Woodward Jr.	\$ 546.01
Patricia LeBreton	\$ 1,876.35	John Woodward Jr.	\$ 960.43
Michael and Tammy Libby	\$ 1,143.09	TOTAL	\$ 126,983.88
Steven and Heidi Little	\$ 1,302.60		
Russell and Breilannia Loveland	\$ 325.38		
Russell Loveland	\$ 237.90 *		
Kimberly and Christopher Lugdon	\$ 196.41		
Carrie and Ryan Madden	\$ 288.06		
Carrie and Ryan Madden	\$ 621.96		
Matthew and Heidi Malo	\$ 798.72		
Alycia and Joseph Maregni	\$ 1,262.25		
Beth and Lester Martin	\$ 239.20 *		
Christine Malton	\$ 225.21		
Cheryl McCaffrey	\$ 500.19		

UNCOLLECTED PROPERTY TAXES - 2023

As of 01/31/2025

*Note: Some of these may have been paid in part or in full after 01/31/2025

David and Samantha Brooks	\$ 1,278.98 *	Andrew McCoy	\$ 130.40 *
Jason Burnham	\$ 65.95 *	Laura McIvor	\$ 223.49 *
Carl and Patricia Carr	\$ 3,193.07 *	Mack McLaskey	\$ 2,053.04
Patricia Carr	\$ 1,280.84 *	Lucas Meservey	\$ 550.39
Shane Chase/Melissa Emery	\$ 1,313.45	Misty Noble	\$ 365.16
Steven and Misun Crawford	\$ 41.17 *	Delbert Spencer	\$ 639.09
Jared Curtis	\$ 211.25	Phillip Stanton	\$ 1,378.43
Norman and Rose Dunn	\$ 401.69	Christopher Sweeten	\$ 733.00
Aakon Ellis	\$ 460.38	Donna Terry/Mark Hancock	\$ 781.27
Florence Goodwin	\$ 138.20	Justin Tozier	\$ 867.36
Michael Goodwin	\$ 611.69	Lawrence Wing	\$ 654.30
Mark Hancock	\$ 303.86	Lawrence Wing	\$ 862.14
Cheryl McCaffrey	\$ 222.96 *	TOTAL	\$ 18,661.56

UNCOLLECTED PROPERTY TAXES - 2022

As of 01/31/2025

*Note: Some of these may have been paid in part or in full after 01/31/2025

David and Samantha Brooks	\$ 279.29 *	Mack McLaskey	\$ 2,097.62 *
Jared Curtis	\$ 103.72 *	Lucas Meservey	\$ 274.73
Norman and Rose Dunn	\$ 283.02 *	Christopher Sweeten	\$ 353.08
		TOTAL	\$ 3,391.46

Treasurer's Report

2024-2025

To the citizens of Burlington:

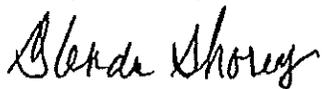
Thank you for your trust in allowing me to act as treasurer for the past year. It has been both a pleasure and a privilege to work for the town.

All the municipal and TIF accounts are held with Machias Savings Bank. Our regular municipal accounts earned \$27016.00 in interest and our TIF CD's and accounts earned \$70619.00.

I have supplied reconciled bank statements, receipts and financials to the Board of Selectmen on a monthly basis. This ensures that all checks and balances are in place.

In the following pages, you will find a detailed description of revenues, expenses, special fund accounts and TIF expenses.

Respectfully,



Glenda Shorey, Treasurer

2024-2025
CASH RECEIPTS

REAL ESTATE COMMITMENT	\$	1,159,644.20
HOMESTEAD EXEMPTION		27,989.95
RECREATION EXCISE TAXES		1,199.80
AUTO EXCISE TAXES		77,995.09
AGENT FEES		3,418.73
REVENUE SHARING		55,758.58
EDUCATION SUBSIDY		378,511.61
TOWN HALL RENTAL		1,325.00
DOG LICENSES		555.00
PLUMBING & BLDG. PERMITS		7,170.40
GAIN ON FIXED ASSETS (FIRETRUCKS)		15,000.00
INTEREST INCOME		97,635.36
INTEREST ON R/E TAXES		1,863.86
VETERANS REIMBURSEMENTS		175.00
R/E TAX LIEN FEES		2,957.17
SNOWMOBILE REFUND & GRANT		156.00
TOWN CLERK FEES		619.69
FROM HIGHWAY ASSIST FUND		25,204.00
TREE GROWTH REIMBURSEMENT		96,291.19
EQUIPMENT RENTAL INCOME		5,787.48
BETE REIMBURSEMENT		5.00
FROM CAPITAL RESERVE		12,500.00
FIRE DEPARTMENT LEASE INCOME		4,500.00
TIF RECAPTURE		228,033.00
FROM TIF FUND		130,843.00
STABILIZATION REIMBURSE APP FEE		140.00
MISCELLANEOUS REVENUE		41.29
INSURANCE DIVIDENDS		605.61
SALES TAX REFUND		703.92
TAX ABATEMENTS		(3,077.70)
TAX SUPPLEMENTS		510.90
		<hr/>
TOTAL REVENUES		2,334,063.13
		<hr/>

2024-2025
STATEMENT OF EXPENSES

GENERAL GOVERNMENT

Appropriation - from Surplus	\$	-
Appropriation - from TIF	\$	3,250.00
Appropriation - from Taxation	\$	78,000.00
Appropriation - from Tree Growth	\$	74,750.00
Total Authorized	\$	156,000.00

Elected officials wages	\$	32,000.00
Employee wages	\$	38,815.56
Payroll taxes	\$	8,159.16
Workers compensation insurance	\$	1,709.25
Training and development	\$	135.00
Travel and mileage	\$	332.05
Heat	\$	2,225.28
Telephone	\$	2,943.80
Legal	\$	3,190.00
Auditor	\$	7,800.00
Business services	\$	10,219.90
IT services	\$	6,176.49
Insurance	\$	10,072.00
Advertising	\$	582.26
Printing and copying	\$	1,857.75
Postage	\$	2,424.40
Dues	\$	1,840.00
Licenses, permits and fees	\$	652.50
General supplies	\$	2,453.02
Electricity	\$	1,820.67
Buildings and improvements	\$	329.58
Meeting expenses	\$	106.60
Miscellaneous expenditures	\$	2,930.73
Assessing	\$	18,000.00
Bank safety deposit box	\$	44.00

TOTAL EXPENSE	\$	156,820.00
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TO SURPLUS	\$	(820.00)
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TOTAL	\$ 156,000.00
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PUBLIC SAFETY

Carried forward	\$ 12,113.00
Appropriation- from Taxation	\$ 77,887.00
Appropriation-Capital Reserve	\$ 5,000.00
Appropriation- from Surplus	\$ 41,500.00
Total Authorized	\$ 136,500.00

Employee wages	\$ -
Heat	\$ 1,236.63
Electricity	\$ 1,248.34
Animal control	\$ 900.00
Testing services	\$ 3,020.00
Repairs and maintenance	\$ 247.84
Street lights	\$ 4,316.51
Fire services	\$ 121,766.00
General supplies	\$ 451.92

TOTAL EXPENSE	\$ 133,187.24
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CARRIED FORWARD	\$ 3,312.76
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TOTAL	\$ 136,500.00
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CULTURE AND RECREATION

Appropriation-from Taxation	\$ 1,000.00
Surplus	\$ 6,000.00
Appropriation - from TIF	\$ 3,000.00
Total Authorized	\$ 10,000.00

Wages	\$ 965.17
Playground	\$ 775.00

TOTAL EXPENSE	\$	<u>1,740.17</u>
TO SURPLUS	\$	8,259.83
TOTAL	\$	<u>10,000.00</u>

PUBLIC WORKS

Appropriation - from Surplus	\$	66,953.00
Appropriation - Capital Reserve	\$	5,000.00
Appropriation-from TIF	\$	44,808.00
Appropriation-from Taxation	\$	63,454.00
Appropriation-Highway reserve	\$	36,000.00
Appropriation-from Excise tax	\$	75,000.00
Total Authorized	\$	<u>291,215.00</u>

Employee wages	\$	5,501.49
Heat	\$	1,236.62
Electricity	\$	1,549.42
Repairs and maintenance	\$	4,583.57
Paving and road work	\$	59,715.00
Snowplowing	\$	137,600.00
Salt,sand, calcium and chemicals	\$	55,138.66
Miscellaneous expense	\$	152.80
Mileage	\$	62.57
Miscellaneous equipment	\$	742.17
Gas and oil	\$	499.07

TOTAL EXPENSE	\$	266,781.37
TO SURPLUS	\$	24,433.63
TOTAL	\$	<u>291,215.00</u>

COMMUNITY SERVICES

Carried forward	\$	26,745.00
Appropriation-from Surplus	\$	20,373.00
Appropriation-from Taxation	\$	19,028.00
Appropriation - Cemetery Trust	\$	-
Total Authorized	\$	<u>66,146.00</u>

Snowmobile Club	\$	-
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Cemetery care and maintenance	\$	10,998.36
Playground expense		
TOTAL EXPENSE	\$	10,998.36
CARRIED FORWARD	\$	55,147.64
TOTAL	\$	66,146.00

TOWN WIDE

Carried forward	\$	355,590.00
Appropriation-from Taxation	\$	485,728.00
Appropriation-from Education subsidies	\$	378,511.61
ARPA fund	\$	822.25
Appropriation- from Surplus	\$	50,000.00
Total Authorized	\$	1,270,651.86

County tax	\$	80,371.16
Education	\$	820,082.10
BLT assessments	\$	50,000.00
Property taxes	\$	1,564.69
Life flight	\$	373.00
Food pantry	\$	8,000.00
Tax abatements	\$	3,077.70
TOTAL EXPENSE	\$	963,468.65
CARRIED FORWARD	\$	307,183.21
TOTAL	\$	1,270,651.86

2024-2025
TIF ACCOUNTS STATEMENT OF EXPENSES

ADMINISTRATION

Total Authorized \$ 3,250.00

EXPENSES

Administration costs \$ 3,250.00

Total Administration Expense \$ 3,250.00

Carried Forward \$ -

TOTAL \$ 3,250.00

LEGAL

Total Authorized \$ 10,000.00

EXPENSES

Legal costs \$ 1,586.00

Total Legal Expense \$ 1,586.00

Carried Forward \$ 8,414.00

TOTAL \$ 10,000.00

SALT/SAND

Total Authorized \$ 21,093.00

EXPENSES

Sand/Salt costs \$ 21,093.00

Total Salt/Sand Expense \$ 21,093.00

Carried Forward \$ -

TOTAL \$ 21,093.00

SUMMER ROADS

Total Authorized \$ 84,000.00

EXPENSES

\$ 23,715.00

Total Summer Road expense \$ 23,715.00

Carried Forward \$ 60,285.00

TOTAL \$ 84,000.00

Stewart M. Lord Historical Society

Total Authorized \$ 2,000.00

EXPENSES

Salaries & Wages (Gross) \$ -

Payroll Taxes \$ -

Project Costs \$ 2,000.00

Total expense \$ 2,000.00

Carried Forward \$ -

TOTAL \$ 2,000.00

TAX MAPS

Total Authorized \$ 5,000.00

EXPENSES

GIS Mapping \$ 4,740.00

\$ -

Total GIS mapping \$ 4,740.00

Carried Forward \$ 260.00

TOTAL \$ 5,000.00

4TH OF JULY

Total Authorized \$ 2,000.00

EXPENSES

4th of July costs \$ 2,000.00

Total 4th of July Expense \$ 2,000.00

Carried Forward \$ -

TOTAL \$ 2,000.00

FLAGS

Total Authorized \$ 1,000.00

EXPENSES

Flags \$ -

Total Flags Expense \$ -

Carried Forward \$ 1,000.00

TOTAL \$ 1,000.00

Training and Scholarships

Total Authorized \$ 2,500.00

EXPENSES

Training \$ 60.00

Salaries and Wages \$ 607.57

Total Employee Training Expense \$ 667.57

Carried Forward \$ 1,832.43

TOTAL \$ 2,500.00

CAPITAL RESERVE FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025		
FEBRUARY	\$ 547,685.66	\$ 858.97			\$ 548,544.63		
MARCH		\$ 910.91			\$ 549,455.54		
APRIL		\$ 900.95			\$ 550,356.49		
MAY		\$ 890.56			\$ 551,247.05		
JUNE		\$ 896.66			\$ 552,143.71		
JULY		\$ 934.85			\$ 553,078.36		
AUGUST		\$ 925.88		\$ 12,500.00	\$ 541,504.24	Fire St	\$10,000.00
SEPTEMBER		\$ 892.74			\$ 542,396.98	Mower	\$2,500.00
OCTOBER		\$ 858.63			\$ 543,255.61		
NOVEMBER		\$ 734.88			\$ 543,990.49		
DECEMBER		\$ 705.27			\$ 544,695.76		
JANUARY		\$ 669.81			\$ 545,365.57		
TOTALS:	\$ 547,685.66	\$ 10,179.91	\$0.00	\$12,500.00	\$ 545,365.57		

HIGHWAY ASSISTANCE FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025		
FEBRUARY	\$ 89,198.92	\$ 139.90			\$ 89,338.82		
MARCH		\$ 189.68	\$24,084.00 DEC/23		\$ 114,412.50	LRAP	
APRIL		\$ 170.68			\$ 114,583.18		
MAY		\$ 215.96			\$ 114,799.14		
JUNE		\$ 186.73			\$ 114,985.87		
JULY		\$ 194.64			\$ 115,180.51		
AUGUST		\$ 135.62		\$ 36,000.00	\$ 79,316.13	Roads	
SEPTEMBER		\$ 130.76			\$ 79,446.89		
OCTOBER		\$ 125.77			\$ 79,572.66		
NOVEMBER		\$ 107.64			\$ 79,680.30		
DECEMBER		\$ 135.98	\$25,204.00		\$ 105,020.28	LRAP	
JANUARY		\$ 129.14			\$ 105,149.42		
TOTALS:	\$ 89,198.92	\$ 1,862.50	\$50,088.00	\$36,000.00	\$ 105,149.42		

LAWNMOWER FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025
FEBRUARY	\$ -	\$ 7.85	\$ 5,000.00		\$ 5,007.85
MARCH		\$ 8.32			\$ 5,016.17
APRIL		\$ 15.71			\$ 5,031.88
MAY		\$ 12.16			\$ 5,044.03
JUNE		\$ 8.20			\$ 5,052.23
JULY		\$ 8.65			\$ 5,060.78
AUGUST		\$ 12.96	\$ 2,500.00		\$ 7,573.73
SEPTEMBER		\$ 12.49			\$ 7,586.22
OCTOBER		\$ 12.01			\$ 7,598.23
NOVEMBER		\$ 10.28			\$ 7,608.51
DECEMBER		\$ 9.86			\$ 7,618.37
JANUARY		\$ 9.37			\$ 7,627.74
TOTALS:	\$ -	\$ 127.74	\$7,500.00	\$0.00	<u>\$ 7,627.74</u>

FIRE DEPARTMENT EQUIPMENT FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025
FEBRUARY	\$ 56,693.30	\$ 88.92			\$ 56,782.22
MARCH		\$ 94.29			\$ 56,876.51
APRIL		\$ 94.88			\$ 56,971.39
MAY		\$ 103.45			\$ 57,074.84
JUNE		\$ 92.84			\$ 57,167.68
JULY		\$ 96.77			\$ 57,264.45
AUGUST		\$ 98.08			\$ 57,362.53
SEPTEMBER		\$ 94.67			\$ 57,457.10
OCTOBER		\$ 90.95			\$ 57,548.05
NOVEMBER		\$ 84.61	\$ 5,000.00		\$ 62,632.66 Fire EQ sale*
DECEMBER		\$ 81.20			\$ 62,713.86
JANUARY		\$ 89.42	\$10,000.00		\$ 72,803.28 Fire TK sale *
TOTALS:	\$ 56,693.30	\$ 1,109.98	\$15,000.00	\$0.00	<u>\$ 72,803.28</u>

Note* 6 annual payments for fire equipment
 6 annual payments for fire truck
 8 annual payments for fire truck
 All \$5000.00

Howland
 Stacyville
 Springfield

CEMETERY TRUST FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025
FEBRUARY	\$ 12,735.23	\$ 19.97			\$ 12,755.20
MARCH		\$ 21.18			\$ 12,776.38
APRIL		\$ 21.11	\$ 139.20		\$ 12,936.69
MAY		\$ 21.82			\$ 12,958.51
JUNE		\$ 21.08			\$ 12,979.59
JULY		\$ 22.22	\$ 139.20		\$ 13,141.01
AUGUST		\$ 22.51			\$ 13,163.52
SEPTEMBER		\$ 21.70			\$ 13,185.22
OCTOBER		\$ 21.11	\$ 150.80		\$ 13,357.13
NOVEMBER		\$ 18.07			\$ 13,375.20
DECEMBER		\$ 17.34			\$ 13,392.54
JANUARY		\$ 16.65	\$ 150.80		\$ 13,559.99
TOTALS:	\$ 12,735.23	\$ 244.76	\$580.00	\$0.00	\$ 13,559.99

CEMETERY IMPROVEMENT ACCOUNT

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025
FEBRUARY	\$ 334.05	\$ 0.53			\$ 334.58
MARCH		\$ 0.56			\$ 335.14
APRIL		\$ 1.55			\$ 336.69
MAY		\$ 0.61			\$ 337.30
JUNE		\$ 0.55			\$ 337.85
JULY		\$ 0.57			\$ 338.42
AUGUST		\$ 0.58			\$ 339.00
SEPTEMBER		\$ 0.58			\$ 339.58
OCTOBER		\$ 0.54			\$ 340.10
NOVEMBER		\$ 0.48			\$ 340.56
DECEMBER		\$ 0.44			\$ 341.00
JANUARY		\$ 0.42			\$ 341.42
TOTALS:	\$ 334.05	\$ 7.37	\$0.00	\$0.00	\$ 341.42

SPECIAL EDUCATION FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025
FEBRUARY	\$ 69,296.74	\$ 108.67			\$ 69,405.41
MARCH		\$ 116.24			\$ 69,520.65
APRIL		\$ 111.24			\$ 69,631.89
MAY		\$ 117.52			\$ 69,749.41
JUNE		\$ 113.46			\$ 69,862.87
JULY		\$ 118.26			\$ 69,981.13
AUGUST		\$ 119.86			\$ 70,100.99
SEPTEMBER		\$ 116.57			\$ 70,216.56
OCTOBER		\$ 111.16			\$ 70,327.72
NOVEMBER		\$ 95.13			\$ 70,422.85
DECEMBER		\$ 91.31			\$ 70,514.16
JANUARY		\$ 86.71			\$ 70,600.87
TOTALS:	\$ 69,296.74	\$ 1,304.13	\$0.00	\$0.00	<u>\$ 70,600.87</u>

VETERAN'S MEMORIAL FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2024	INTEREST EARNED	RECEIPTS	WITHDRAWN	BALANCE 1/31/2025
FEBRUARY	\$ -	\$ -			\$ -
MARCH		\$ -			\$ -
APRIL		\$ 14.00	\$ 5,000.00		\$ 5,014.00
MAY		\$ 12.56			\$ 5,026.56
JUNE		\$ 8.18			\$ 5,034.74
JULY		\$ 8.52			\$ 5,043.26
AUGUST		\$ 8.63			\$ 5,051.89
SEPTEMBER		\$ 8.33			\$ 5,060.22
OCTOBER		\$ 8.01			\$ 5,068.23
NOVEMBER		\$ 6.86			\$ 5,075.09
DECEMBER		\$ 6.58			\$ 5,081.67
JANUARY		\$ 6.25			\$ 5,087.92
TOTALS:	\$ -	\$ 87.92	\$5,000.00	\$0.00	<u>\$ 5,087.92</u>

To CODY SMITH of the Town of Burlington in the County of Penobscot, State of Maine.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Saturday the 3rd day of February, 2024 AD at 11:45 o'clock in the forenoon, then and there to act upon article #1 and by secret ballot on articles #2 as set out below, the polling hours therefore to be from twelve o'clock noon until six o'clock in the afternoon.

ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot. CODY SMITH

ARTICLE 2 Shall this municipality authorize the State to permit the operation of agency liquor stores on days other than Sunday? PASSED

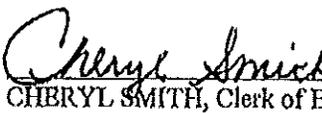
Given under our hands this 20th day of December, 2023.


JOHN SMITH, First Selectman


TOM LAMBERT, Second Selectman

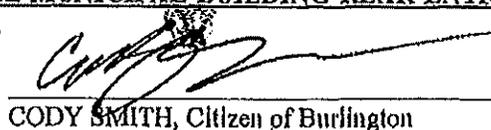

BEVERLY HARDING, Third Selectman

True Copy
Attest:


CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.


CODY SMITH, Citizen of Burlington



To Cody Smith, of the Town of Burlington, in County of Penobscot, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn said inhabitants to meet at the Municipal Building in said Town on Tuesday, the 27th day of February 2024 AD at six o'clock in the evening, then and there to act on articles #1 through #3 as set out below:

ART. #1	To Elect a Moderator to preside at said meeting and to vote by written ballot. <i>Cody Smith</i>
ART. #2	To see if the Town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2022 Edition. <i>Passed</i>
ART. #3	<p>Shall the Town vote to authorize the Board of Selectpersons to sign the Special District Agreement for the Provision of Fire and Emergency Rescue Services (a copy of which is on file with the Town Clerk) in order to enter into the Central Maine Highlands Fire and EMS District #1 (the "District"), and to enter into preliminary negotiations with the towns of Burlington, Edinburg, Enfield, Howland, Lowell, Maxfield, and Passadumkeag and Penobscot County and such other municipalities and municipal entities as they deem appropriate, regarding the potential formation and financing of a regional fire district under Title 30-A, Chapter 164 of the Maine Revised Statutes, subject to the requirement that no assets of the Town shall be transferred to the District, and no obligations of the District shall be binding upon the Town, unless and until approved by the voters of the Town at a special referendum election to be held on June 11, 2024?</p> <p style="text-align: right;">PASSED</p> <p>Note to Article 3: The Select Board recommends approval for purposes of securing efficient, sustainable fire and EMS services to the Town and to regional partners.</p>

To CODY SMITH of the Town of Burlington in the County of Penobscot, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Saturday the 23rd day of March, 2024 AD at 11:45 o'clock in the forenoon; then and there to act upon article #1 and by secret ballot on articles #2 as set out below, the polling hours therefore to be from twelve o'clock noon until six o'clock in the afternoon.

And to notify and warn said Inhabitants to meet at the Municipal Building in said Town on Monday, the 25th day of March, 2024 AD at six o'clock in the afternoon, then and there to act on articles #3 through #25 as set out below:

ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot *John Stone*

ARTICLE 2 To elect a:
Second Selectman, Three-year term THOMAS LAMBERT
Burlington School Committee Member, Three-year term MAUREEN BEAN

ARTICLE 3 To elect a moderator to preside at said meeting and to vote by written ballot. CODY SMITH

ARTICLE 4 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition. PASSED

ARTICLE 5 To see if the town will vote to accept the annual report of the municipal officers. PASSED

ARTICLE 6 To see if the town will vote to fix the compensation of the following elected officials for the ensuing year. PASSED

	<u>CURRENT</u>	<u>RECOMMENDED</u>
First Selectman	\$ 15,000	\$15,000
Second Selectman	\$ 4,000	\$ 4,000
Third Selectman	\$ 4,000	\$ 4,000
Town Treasurer	\$ 9,000	\$ 9,000

ARTICLE 7 To see if the town will vote to authorize the selectmen to spend an amount equal to 1/12th of the budgeted amount each month in each category of the 2023-2024 fiscal year budget during the period February 1, 2024 to the end of the 2024 annual town meeting for operational expenses.
Recommended PASSED

ARTICLE 8 To see if the town will vote to authorize the tax collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A.-506.
Recommended PASSED

ARTICLE 9 To see if the town will raise and appropriate \$173,500 for General Government.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$160,000. *General Government includes expenditures elected officials' wages, town office employee wages, training, legal fees, auditors, consultants, insurances, general equipment and supplies, capital outlays for the town office and other general government items, software, postage, dues, fees, etc.*

ARTICLE 10 To see if the town will raise and appropriate \$136,500 for Public Safety.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$69,000.

Public Safety includes expenditures for fire protection and EMS contract, fire station operations and maintenance, capital outlays for fire protection and other public safety items, animal control, streetlights, etc.

ARTICLE 11 To see if the town will raise and appropriate \$354,000 for Public Works.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$245,000.

Public Works includes expenditures for public works wages, road repairs and maintenance, road construction projects, grounds upkeep, supplies and materials for public works activities including salt, sand, chemicals, asphalt, tar, and culverts, capital outlays for roads and other public works items, engineers and consultants, snowplowing, etc.

ARTICLE 12 To see if the town will raise and appropriate \$10,000 for Culture and Recreation.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$3,750.

Culture and Recreation includes expenditures for the Fourth of July, Spring Fling, summer rec programs, playground improvements and maintenance, flag replacements, etc. Veterans Memorial Project Account.

ARTICLE 13 To see if the town will raise and appropriate \$68,968 for Community Services.
Recommended PASSED

Total approved for 2023-2024 fiscal year: 44,100.

Community Services includes expenditures for cemetery care and maintenance, Historical Society and donations to outside organizations, etc.

ARTICLE 14 To see if the town will raise and appropriate \$51,700 for Town-Wide.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$51,600.

Town-wide includes expenditures for the Burlington-Lowell Transfer Station, and Timberland taxes. Additionally, other expenditures, such as the TIF District financing, county tax assessment, education assessments, and overlay are raised for and appropriated in the Town-wide department but are not amounts up for vote for the municipal budget.

ARTICLE 15 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by \$360,256 based on estimates of non-tax municipal revenues for the year.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$204,790.

This article reduces taxes to be raised in Articles 10 through 16 by the total estimates of revenues from sources such as surplus, excise taxes, state revenue sharing, state reimbursements, tree growth reimbursements and subsidies, fees, interest on property taxes, interest on investments, etc.

ARTICLE 16 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by \$48,500 and to appropriate that amount from the town's capital projects fund.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$30,000.

This article reduces taxes to be raised by appropriating funds from the town's capital projects fund to help pay for capital outlays that are included in the amounts raised and appropriated for in Articles 9 through 14.

ARTICLE 17 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by \$130,943 and to appropriate that amount from the town's TIF fund.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$122,204

This article reduces taxes to be raised by appropriating funds from the town's TIF fund to help pay for expenditures such as employee training, scholarships, capital outlays, roads expenditures, etc., that are included in the amounts raised and appropriated for in Articles 9 through 14.

ARTICLE 18 To authorize the town to expend \$10,000 from the TIF fund for TIF-related legal expenditures, in addition to payments to the TIF developer, as required by the TIF agreement.
Recommended PASSED

Total approved for 2023-2024 fiscal year: \$10,000

This article authorizes the expenditure from TIF funds to pay for TIF-related legal expenditures. These expenditures are in addition to the amounts the TIF will expend to pay the TIF developer, which is one-half of the taxes assessed on the captured assessed value of property within the TIF district

ARTICLE 19 To see if the town will authorize over-expenditures in any lines in the 2023-2024 budget provided that the municipal budget, in total, has not been over-expended.
Recommended PASSED

ARTICLE 20 To see if the town will authorize the Board of Selectmen to transfer up to 15% from 2024-2025 budget articles to other budget articles throughout the year, as it deems necessary and prudent.
Recommended PASSED

ARTICLE 21 To see if the town will vote to authorize the Burlington Back Country Riders or their designated agent to apply for in the name of the Town of Burlington, a grant-in-aid under the provisions of the Bureau of Parks and Recreation Snowmobile Trail Fund (M.R.S.A Title 12 Chapter 715, Subsection II, Sec.7824 for the maintenance of the Town of Burlington Snowmobile Trail System, and further authorize the Selectmen to reimburse the Burlington Back Country Riders from the proceeds of such grant for expenses incurred in maintaining the trails.
Recommended PASSED

ARTICLE 22 To see if the town will authorize the Board of Selectmen to seek, apply for, and receive any grants, donations, and contributions, and to expend the proceeds for the purposes designated by the grantor, donor, or contributor.
Recommended PASSED

ARTICLE 23 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to dispose of tax-acquired property in any manner which the Selectboard deems to be in the best interest of the Town.
Recommended PASSED

ARTICLE 24 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to sell Fire Apparatus and to put monies from sales of apparatus into a "Fire Station/Public Works Building operations and maintenance account to help offset the annual cost of building expenses such as heat, lights, insurance and repairs.
Recommended PASSED

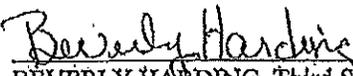
ARTICLE 25 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to enter into a multi-year contract for the plowing and sanding of winter roads in Burlington.
Recommended PASSED

ARTICLE 25²⁶ To see if the town will vote to charge interest on all ²⁰²⁴~~2023~~-real estate and personal property taxes which remain unpaid on or after January 1, ²⁰²⁴~~2023~~, and to set the interest rate at 8.5% per annum. (Interest will be charged on the full amount for non-payment on the first day payment is late.)
Recommended PASSED AS AMMENDED

Given under our hands this 6th day of March, 2024.


JOHN SMITH, First Selectman


TOM LAMBERT, Second Selectman

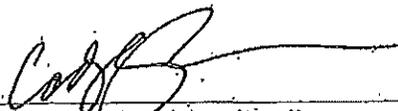

BEVERLY HARDING, Third Selectman

True Copy
Attest:


CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.


CODY SMITH, Citizen of Burlington

To CODY SMITH of the Town of Burlington in the County of Penobscot, State of Maine.

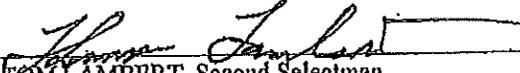
Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Monday, the 1st day of April, 2024 AD at six o'clock in the afternoon, then and there to act on articles #1 through #4 as set out below:

- ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot. CODY SMITH
- ARTICLE 2 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition. PASSED
- ARTICLE 3 "Shall an ordinance entitled "Subdivision Ordinance of the Town Burlington, Maine" be enacted?"
Recommended PASSED
- ARTICLE 4 "Shall the voters allow the Selectboard to enter into a multi-year lease agreement for the office copier?"
Recommended PASSED

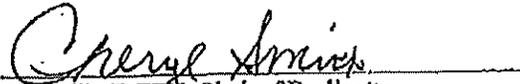
Given under our hands this 20th day of March, 2024.


JOHN SMITH, First Selectman


TOM LAMBERT, Second Selectman

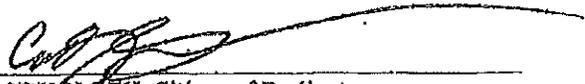

BEVERLY HARDING, Third Selectman

True Copy
Attest:

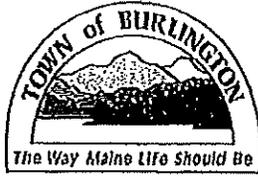

CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.



CODY SMITH, Citizen of Burlington



Town of Burlington

~ P.O. Box 70 ~ Burlington, Maine 04417 ~

Phone: 732-3985 ~ Fax: 732-8840 ~

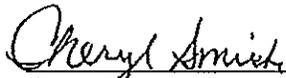
~ Email: townclerk@burlingtonme.com

MAY 22ND, 2024

**SPECIAL TOWN MEETING
CENTRAL MAINE HIGHLANDS FIRE AND EMS DISTRICT #1**

An informational town meeting for the Central Maine Highlands Fire and EMS District #1 was held on May 22nd at 6:00pm

Adjourned at 6:10pm


Cheryl Smith

**WARRANT
SPECIAL TOWN MEETING
TOWN OF BURLINGTON**

CALLED TO ORDER
6:00 PM

Penobscot County, ss.

State of Maine

TO: Cheryl Smith, Clerk of the Town of Burlington: you are hereby required in the name of the State of Maine to cause the voters of the Town of Burlington to be notified of the special town meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF BURLINGTON:

You are hereby notified that a special town meeting will be held at the Burlington Town Office, 1523 Long Ridge Road in the Town of Burlington on June 4, 2024, at 6:00 P.M. for the purpose of determining the following articles:

ARTICLE 1A: To elect a Moderator. Phil Stanton

ARTICLE 1B: Motion made and seconded to allow Superintendent of Schools to speak. Motion passed
**ARTICLES 1 THROUGH 11 AUTHORIZE EXPENDITURES IN COST
CENTER CATEGORIES**

ARTICLE 1: To see what sum the Town of Burlington will be authorized to expend for Regular Instruction.

School Committee Recommends \$590,000.00 PASSED

ARTICLE 2: To see what sum the Town of Burlington will be authorized to expend for Special Education.

School Committee Recommends \$170,000.00 PASSED

ARTICLE 3: To see what sum the Town of Burlington will be authorized to expend for Career and Technical Education.

School Committee Recommends \$3,680.13 PASSED

ARTICLE 4: To see what sum the Town of Burlington will be authorized to expend for Other Instruction.

School Committee Recommends \$0.00 PASSED

ARTICLE 5: To see what sum the Town of Burlington will be authorized to expend for Student and Staff Support.

School Committee Recommends \$0.00 PASSED

ARTICLE 6: To see what sum the Town of Burlington will be authorized to expend for System Administration.

School Committee Recommends \$19,961.00 PASSED

ARTICLE 7: To see what sum the Town of Burlington will be authorized to expend for School Administration.

School Committee Recommends \$0.00 PASSED

ARTICLE 8: To see what sum the Town of Burlington will be authorized to expend for Transportation and Buses.
School Committee Recommends \$50,000.00 PASSED

ARTICLE 9: To see what sum the Town of Burlington will be authorized to expend for Facilities Maintenance.
School Committee Recommends \$0.00 PASSED

ARTICLE 10: To see what sum the Town of Burlington will be authorized to expend for Debt Service and Other Commitments.
School Committee Recommends \$0.00 PASSED

ARTICLE 11: To see what sum the Town of Burlington will be authorized to expend for All Other Expenditures.
School Committee Recommends \$0.00 PASSED

**ARTICLES 12 AND 13 RAISE FUNDS FOR THE
PROPOSED SCHOOL BUDGET**

ARTICLE 12: To see what sum the Town of Burlington will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (School Committee Recommends \$707,753.34) and to see what sum the Town of Burlington will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 (School Committee Recommends \$317,208.34). PASSED

Explanation: The Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 13: (Written ballot required) To see what sum the Town of Burlington will raise and appropriate in additional local funds (School Committee Recommends \$45,887.79 which exceeds the State's Essential Programs and Services allocation model by (School Committee Recommends \$45,887.79) as required to fund the budget recommended by the School Committee. SECRET BALLOT BY WRITTEN VOTE. ARTICLE 13 PASSED 11-0 TO ACCEPT ARTICLE AS WRITTEN.

The School Committee recommends \$45,887.79 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$45,887.79: The essential programs and services funding model does not recognize all educational costs, such as Special Education, extra-curricular and co-curricular costs.

Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town budget for educational programs.

ARTICLE 14 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 14: To see what sum the Town of Burlington will authorize the school committee to expend for the fiscal year beginning July 1, 2024, and ending June 30, 2025, from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends \$833,641.13 PASSED

ARTICLE 15 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

ARTICLE 15: In addition to amounts approved in the preceding articles, shall the school committee be authorized to expend sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

PASSED

ARTICLE 16 AUTHORIZES TRANSFERS AMONG COST CENTERS

ARTICLE 16: Shall the School Committee be authorized to transfer amounts exceeding 5% of the total appropriation for any cost center to another cost center or among other cost centers for the 2024-2025 fiscal year, provided that transfers shall not be permitted to increase the authorized total school budget?

PASSED

ARTICLE 17 APPROVES THE CAREER AND TECHNICAL EDUCATION OPERATING BUDGET

ARTICLE 17: Shall the regional Northern Penobscot Tech Region III career and technical education operating budget as approved by the cooperative board for the year beginning July 1, 2024 through June 30, 2025 be approved in the amount of \$2,295,316.07, and shall Burlington raise \$3,680.13 as its debt service local share of Northern Penobscot Tech Region III? PASSED

ARTICLE 18 APPROVES THE CAREER AND TECHNICAL EDUCATION ADULT EDUCATION BUDGET

ARTICLE 18: Shall the Northern Penobscot Tech Region III approve a budget for adult education in the amount of \$43,900 for the year beginning July 1, 2024 through June 30, 2025 with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and well-being of its adult education program, and shall Burlington raise \$255.29 as its local share of the adult education budget for the career and technical education region? PASSED

ARTICLE 19 AND 20 APPROVES EXPENDITURES FROM THE CAPITAL RESERVE FUND OF THE CAREER AND TECHNICAL EDUCATION REGION

ARTICLE 19: Shall the Cooperative Board of the Northern Penobscot Career and Technical Education Region III be authorized to expend funds in the Capital Reserve Account for the purpose that such reserve account was created and, in an amount, not to exceed the lesser of \$197,442.38 or the balance of such reserve account for the year beginning July 1, 2024 through June 30, 2025? PASSED

ARTICLE 20 AUTHORIZES THE DISPOSITION OF ADDITIONAL STATE SUBSIDY

ARTICLE 20: In the event that the Town receives more state education subsidy than the amount included in its budget, shall the School Committee be authorized to use all or part of the additional state subsidy to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Committee? PASSED

Given under our hand this day, MAY 15th, 2024, at Burlington, Maine.

John Smith
John Smith

Tom Lambert
Tom Lambert

Beverly Harding
Beverly Harding

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest:

Cheryl Smith
Cheryl Smith, Clerk
Town of Burlington

ADJOURNED
6:26PM

**TOWN OF BURLINGTON
WARRANT FOR SPECIAL TOWN MEETING
SCHOOL BUDGET VALIDATION REFERENDUM
(20-A M.R.S. §§ 1486 and 2307)**

Penobscot County, ss.

State of Maine

TO: Cheryl Smith, Clerk of the Town of Burlington: You are hereby required in the name of the State of Maine to cause the voters of the Town of Burlington to be notified of the school budget validation referendum described in this warrant.

TO THE VOTERS OF THE TOWN OF BURLINGTON:

You are hereby notified that a school budget validation referendum meeting will be held at the Burlington Town Office, 1523 Long Ridge Road in the Town of Burlington on Tuesday, June 25, 2024, for the purpose of determining the following articles:

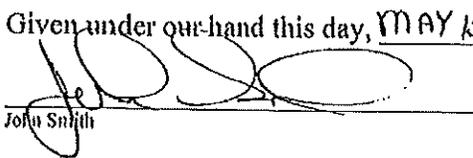
Article 1A: To elect a moderator to preside over the meeting.

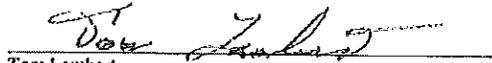
Article 1: Do you favor approving the Burlington School Department budget for the upcoming school year that was adopted at the special town meeting on June 4, 2024?

The voting on Article 1 shall be by secret ballot referendum and the polls shall be opened immediately after the election of the moderator at 12:00 Noon. and closed at 6:00 P.M.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name of address of the voting list, to accept the registration of any person eligible to vote and to accept new enrollments. A person who is not registered as a voter may not vote in any election.

Given under our hand this day, MAY 15th, 2024, at Burlington, Maine.

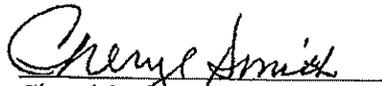

John Smith


Toni Lambert

Beverly Harding

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest:


Cheryl Smith
Town Clerk, Town of Burlington

CLERK'S CERTIFICATE AS TO RESULTS OF VOTING
SCHOOL BUDGET VALIDATION REFERENDUM
TOWN OF BURLINGTON

I certify that the results of the votes taken on Article 1 of the Warrant for Special Town Meeting in the Town of Burlington concerning the school budget validation referendum held June 25, 2024, is as follows:

ARTICLE 1:
Yes 25
No 2
Blank 0

Dated: June 25, 2024

Cheryl Smith
Cheryl Smith, Clerk
Town of Burlington

*Called to Order
6:00 pm*

Warrant for August 19th 2024 Burlington Special Town Meeting

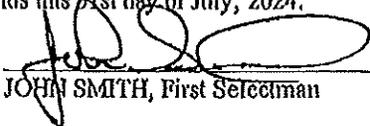
To CODY SMITH of the Town of Burlington in the County of Penobscot, State of Maine.

Greetings:

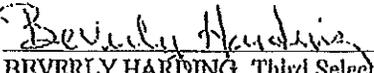
In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Monday, the 19th day of August, 2024 AD at six o'clock in the afternoon, then and there to act on articles #1 through #5 as set out below:

- ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot. CODY SMITH
- ARTICLE 2 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition. PASSED
- ARTICLE 3 To see if the Town will vote to authorize the Board of Selectman on behalf of the Town to enter into a multi-year contract for the plowing and sanding of the Burlington/Lowell transfer station. This contract will be between Contractor and Burlington/Lowell Transfer Station and entered into by the Burlington/Lowell Transfer Station Board of Directors. PASSED
- ARTICLE 4 To see if the Town will vote to authorize the Board of Selectman on behalf of the Town to enter into a Short-term Lease Agreement with A&G Dirtworks Inc. for the use of Burlington Fire Station from November 1st 2024 thru April 30th 2025 to house snow plowing equipment. PASSED
- ARTICLE 5 To see if the Town will vote to authorize the Board of Selectman on behalf of the Town to enter into a multi-year contract for the plowing and sanding of the Town Office/Fire Station parking lot and roadway. PASSED

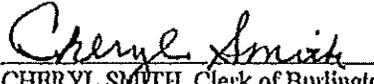
Given under our hands this 21st day of July, 2024.


JOHN SMITH, First Selectman

TOM LAMBERT, Second Selectman


BEVERLY HARDING, Third Selectman

True Copy
Attest:


CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.


CODY SMITH, Citizen of Burlington

Adjourned.
6:54 pm

WARRANT
SPECIAL TOWN MEETING
TOWN OF BURLINGTON

Called to Order
6:00pm

Penobscot County, ss.

State of Maine

TO: Cheryl Smith, Clerk of the Town of Burlington; you are hereby required in the name of the State of Maine to cause the voters of the Town of Burlington to be notified of the special town meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF BURLINGTON:

You are hereby notified that a special town meeting will be held at the Burlington Town Office, 1523 Long Ridge Road in the Town of Burlington on September 17, 2024, at 6:00 P.M. for the purpose of determining the following articles:

ARTICLE 1A: To elect a Moderator. Phil Stanton
A motion was made and seconded to allow superintendant, Dawn Blanchard, to answer question.

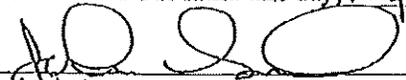
ARTICLE 1: Shall the Town of Burlington be authorized to expend an additional \$10,570.70 for Regular Instruction for the 2023-2024 school year? Passed yes-10 no-0

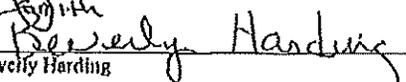
ARTICLE 2: Shall the Town of Burlington be authorized to expend an additional \$26,883.50 for Special Education for the 2023-2024 school year? Passed yes-10 no-0

ARTICLE 3: Shall the Town of Burlington be authorized to expend an additional \$4,678.15 for Transportation and Buses for the 2023-2024 school year? Passed yes-10 no-0

ARTICLE 4: Shall the Town of Burlington authorize the School Committee to expend an additional \$41,941.82 for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the School Department's undesignated funds? *Note: System administration was under expended by \$190.53, for a total over expenditure of \$41,941.82.* Passed yes-10 no-0

Given under our hand this day, August 28th, 2024, at Burlington, Maine.



John Lambert


Beverly Harding



Tom Lambert

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest:



Cheryl Smith, Clerk
Town of Burlington

Adjourned
6:25pm

**TOWN OF BURLINGTON
WARRANT FOR SPECIAL TOWN MEETING
SCHOOL BUDGET VALIDATION REFERENDUM
(20-A M.R.S. §§ 1486, 1488, and 2307)**

Penobscot County, ss.

State of Maine

TO: Cheryl Smith, Clerk of the Town of Burlington: You are hereby required in the name of the State of Maine to cause the voters of the Town of Burlington to be notified of the school budget validation referendum described in this warrant.

TO THE VOTERS OF THE TOWN OF BURLINGTON:

You are hereby notified that a school budget validation referendum meeting will be held at the Burlington Town Office, 1523 Long Ridge Road in the Town of Burlington on Wednesday, September 25, 2024, for the purpose of determining the following articles:

Article 1A: To elect a moderator to preside over the meeting.

Article 1: Do you favor approving the Burlington School Department supplemental budget for the 2023-2024 school year that was approved at the special town meeting on September 17, 2024?

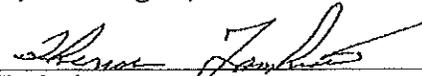
The voting on Article 1 shall be by secret ballot referendum and the polls shall be opened immediately after the election of the moderator at 12:00 P.M. and closed at 6:00 P.M.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name of address of the voting list, to accept the registration of any person eligible to vote and to accept new enrollments. A person who is not registered as a voter may not vote in any election.

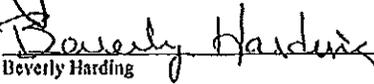
Given under our hand this day, Sept 4th, 2024, at Burlington, Maine.



John Lambert

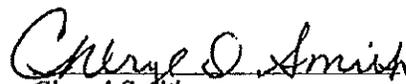


Tom Lambert



Beverly Harding

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest: 
Cheryl Smith
Town Clerk, Town of Burlington

CLERK'S CERTIFICATE AS TO RESULTS OF VOTING
SCHOOL BUDGET VALIDATION REFERENDUM
TOWN OF BURLINGTON

I certify that the results of the votes taken on Article 1 of the Warrant for Special Town Meeting in the Town of Burlington concerning the school budget validation referendum held September 25, 2024, is as follows:

ARTICLE 1:
Yes 12
No 1
Blank 0

Dated: Sept 25, 2024

Cheryl D. Smith
Cheryl Smith, Clerk
Town of Burlington

BURLINGTON-LOWELL TRANSFER STATION
FINANCIAL STATEMENTS
For the Year Ended January 31, 2025

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Independent Auditors' Report

Boards of Selectmen
Towns of Burlington, Maine and Lowell, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Burlington-Lowell Transfer Station, as of and for the year ended January 31, 2025, and the related notes to the financial statements, which collectively comprise Burlington-Lowell Transfer Station's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Burlington-Lowell Transfer Station, as of January 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burlington-Lowell Transfer Station, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Burlington-Lowell Transfer Station's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Burlington-Lowell Transfer Station's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burlington-Lowell Transfer Station's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



LG&H

Bangor, Maine
March 12, 2025

**BURLINGTON-LOWELL TRANSFER STATION
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JANUARY 31, 2025**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash - Checking	\$ 49,523	\$ -	\$ 49,523
Capital Assets, net of Accumulated Depreciation	<u>-</u>	<u>59,329</u>	<u>59,329</u>
Total Assets	<u>\$ 49,523</u>	59,329	108,852
 LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 457	\$ -	\$ 457
 DEFERRED INFLOWS OF RESOURCES			
Unearned Contract Revenue	<u>10,000</u>	<u>-</u>	<u>10,000</u>
 FUND BALANCE/NET POSITION			
<i>Fund Balance:</i>			
Unassigned	<u>39,066</u>	<u>(39,066)</u>	-
Total Liabilities and Fund Balances	<u>\$ 49,523</u>		
 <i>Net Position:</i>			
Invested in Capital Assets		59,329	59,329
Unrestricted		<u>39,066</u>	<u>39,066</u>
Total Net Position		<u>\$ 98,395</u>	<u>\$ 98,395</u>

**BURLINGTON-LOWELL TRANSFER STATION
STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2025**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUE			
Assessments	\$ 115,250	\$ -	\$ 115,250
Recycling Income	1,790	-	1,790
Interest Income	<u>925</u>	<u>-</u>	<u>925</u>
Total Revenue	117,965	-	117,965
 EXPENDITURES/EXPENSES			
<i>Current:</i>			
Tipping Fees	30,836	-	30,836
Trucking	28,409	-	28,409
Personnel Costs	19,393	-	19,393
Snowplowing	6,600	-	6,600
Equipment Rental	5,692	-	5,692
Accounting and Legal	2,700	-	2,700
Maintenance	1,021	-	1,021
Depreciation Expense	-	4,009	4,009
Other Current	4,748	-	4,748
<i>Capital Outlay</i>	<u>9,473</u>	<u>(9,473)</u>	<u>-</u>
Total Expenditures/Expenses	<u>108,872</u>	<u>(5,464)</u>	<u>103,408</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	9,093	(9,093)	-
 CHANGE IN NET POSITION	-	14,557	14,557
 FUND BALANCE/NET POSITION - February 1, 2024	<u>29,973</u>	<u>53,865</u>	<u>83,838</u>
 FUND BALANCE/NET POSITION - January 31, 2025	<u>\$ 39,066</u>	<u>\$ 59,329</u>	<u>\$ 98,395</u>

**BURLINGTON-LOWELL TRANSFER STATION
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Burlington-Lowell Transfer Station is a joint venture of the Towns of Burlington and Lowell. Each town has invested 50% in this joint venture and each share 50% of the equity in earnings (losses) of the Transfer Station. The Transfer Station has no component units.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all the activities of the Transfer Station.

The fund financial statements (i.e., balance sheet and statement of revenue, expenditures, and changes in fund balances) are accounted for with a separate set of self-balancing accounts that measure the sources, uses, and balance of current financial resources. The Transfer Station uses only governmental funds.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are generally recorded as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Transfer Station considers revenues to be available if they are to be collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

Governmental funds are used to account for the acquisition, use, and balances of the Transfer Station's expendable financial resources and related liabilities. The Transfer Station has only one governmental fund. The revenues associated with the current fiscal period and susceptible to accrual are assessments and interest. All other governmental fund revenues are considered measurable and available only when the Transfer Station receives cash.

D. Assets, Liabilities, and Equity

1) Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

**BURLINGTON-LOWELL TRANSFER STATION
NOTES TO FINANCIAL STATEMENTS**

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	25 - 50 years
Equipment	15 - 20 years

2) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon their use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Transfer Station does not currently have any restricted net position.

3) Fund Balance

Governmental fund equity is classified as fund balance. The fund balances are further classified as either nonspendable, restricted, committed, assigned, or unassigned. The Transfer Station does not currently have any nonspendable, restricted, committed, or assigned fund balances.

2. CUSTODIAL CREDIT RISK – DEPOSITS

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Transfer Station's policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2025, none of the Transfer Station's bank balance of \$52,396 was exposed to custodial credit risk.

3. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance Feb. 1, 2024	Increases	Decreases	Balance Jan. 31, 2025
<i>Capital assets being depreciated:</i>				
Buildings	\$ 13,493	\$ -	\$ -	\$ 13,493
Equipment	62,770	-	-	62,770
Land Improvements	-	9,473	-	9,473
Total Capital Assets Being Depreciated	76,263	9,473	-	85,736
<i>Less accumulated depreciation for:</i>				
Buildings	(8,255)	(270)	-	(8,525)
Equipment	(14,144)	(3,679)	-	(17,823)
Land Improvements	-	(59)	-	(59)
Total Accumulated Depreciation	(22,399)	(4,008)	-	(26,407)
Capital assets, net	\$ 53,864	\$ 5,465	\$ -	\$ 59,329

**BURLINGTON-LOWELL TRANSFER STATION
NOTES TO FINANCIAL STATEMENTS**

Depreciation expense for the current year was \$4,008.

4. LONG-TERM CONTRACT

During the year ended January 31, 2025, the Transfer Station entered into a five-year contract with GDC Lawn Services Plus to provide snow removal at the Transfer Station. The contract is from November 1, 2024 to May 1, 2029, and the Transfer Station will pay \$6,000 each year payable in two installments of \$3,000 each on November 1 and February 15.

During the year ended January 31, 2025, the Transfer Station entered into a three-year contract with Hancock County to allow property owners in certain Unorganized Territories in Maine to use the Transfer Station. The contract is from July 1, 2024 to June 30, 2027, and the Transfer Station will receive \$9,000 each year.

During the year ended January 31, 2024, the Transfer Station entered into a three-year contract with Penobscot County to allow property owners in certain Unorganized Territories in Maine to use the Transfer Station. The contract is from December 1, 2023 to November 30, 2026, and the Transfer Station will receive \$7,500 each year.

5. RELATED PARTY TRANSACTIONS

During the year ended January 31, 2025, the Town of Burlington and the Town of Lowell each paid Burlington-Lowell Transfer Station \$50,000 for assessment. The Burlington-Lowell Transfer Station paid the Town of Burlington \$5,692 for equipment operations and paid \$19,393 for payroll reimbursements.

6. BUDGET

The Burlington-Lowell Transfer Station is not legally required to adopt a budget for the general fund.

TOWN OF BURLINGTON, MAINE
FINANCIAL STATEMENTS
For the Year Ended January 31, 2025

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CERTIFIED PUBLIC ACCOUNTANTS

Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Tlumac, CPA, CGMA
Shawn L. Charest, CPA

12 Stillwater Avenue, Suite 5 PO Box 939 Bangor, Maine 04402-0939 telephone: 207 990-4585 800 784-0793 fax: 207 990-4584 email: lghcpa@lghcpa.com
website: www.lghcpa.com

Independent Auditors' Report

To The Board of Selectmen
Town of Burlington, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Burlington, Maine, as of and for the year ended January 31, 2025, and the related notes to the financial statements, which collectively comprise Town of Burlington, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Burlington, Maine, as of January 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Town of Burlington, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Burlington, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Burlington, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Burlington, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Burlington, Maine's basic financial statements. The schedule of departmental operations and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 schedule of departmental operations and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



LG&H

Bangor, Maine
March 12, 2025

**TOWN OF BURLINGTON
STATEMENT OF NET POSITION
JANUARY 31, 2025**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 3,770,013
Investment in Corporate Stock	26,854
Receivables:	
Current-Year Taxes Receivable	130,718
Prior-Years' Taxes Receivable	21,962
Other Receivable	25,320
Prepaid Expenses	66,852
Notes Receivable	120,000
Capital Assets:	
Investment in Burlington-Lowell Transfer Station	49,198
Land	81,369
Playground, Net of Accumulated Depreciation	14,404
Infrastructure, Net of Accumulated Depreciation	223,612
Building, Net of Accumulated Depreciation	1,016,792
Equipment, Net of Accumulated Depreciation	<u>78,006</u>
Total Capital Assets	<u>1,463,381</u>
 Total Assets	 5,625,100
LIABILITIES	
Accounts Payable	5,025
Lease Obligation	<u>5,532</u>
Total Liabilities	10,557
DEFERRED INFLOWS OF RESOURCES	
Prepaid Taxes	<u>749</u>
NET POSITION	
Invested in Capital Assets	1,457,849
Restricted for:	
Nonexpendable Trust Principal	6,190
Cemetery Maintenance	34,224
Highway Assistance	105,149
Tax Increment Financing District - Town Project Costs	1,995,202
Unrestricted	<u>2,015,180</u>
 Total Net Position	 <u>\$ 5,613,794</u>

**TOWN OF BURLINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General Government	\$ 164,057	\$ 12,305	\$ -	\$ -	\$ (151,752)
Public Works	293,151	5,787	-	25,204	(262,160)
Assessing	4,740	-	-	-	(4,740)
Public Safety	156,504	4,500	-	-	(152,004)
Sanitation	50,000	-	-	-	(50,000)
Cemeteries	10,998	-	-	-	(10,998)
Timberlands	1,565	-	-	-	(1,565)
Education	820,083	-	396,718	-	(423,365)
County Tax	80,371	-	-	-	(80,371)
TIF Developer Payment	228,033	-	-	-	(228,033)
Unclassified	14,347	-	156	-	(14,191)
Total Governmental Activities	<u>\$ 1,823,849</u>	<u>\$ 22,592</u>	<u>\$ 396,874</u>	<u>\$ 25,204</u>	<u>(1,378,179)</u>
 General Revenues:					
Property Taxes					1,157,077
Excise Taxes					76,992
Interest and Lien Costs					5,230
Grants and Contributions not restricted to specific programs					180,355
Interest and Dividend Income					97,807
Appreciation (Depreciation) of Investments					7,128
Miscellaneous Income					9,031
Total General Revenues					1,533,620
Equity in Earnings of Joint Venture (BLT)					7,278
Gain (Loss) on Sale of Capital Asset					47,238
Change in Net Position					208,958
NET POSITION—Beginning					<u>5,404,836</u>
NET POSITION—Ending					<u>\$ 5,613,794</u>

**TOWN OF BURLINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2025**

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE	PERMANENT	
ASSETS					
Cash – On Hand and In Bank	\$ 1,085,161	\$ 736,375	\$ 1,934,817	\$ 13,560	\$ 3,770,013
Investment in Corporate Stock	-	-	-	26,854	26,854
Receivables:					
Current-Year Taxes Receivable	130,718	-	-	-	130,718
Prior-Years' Taxes Receivable	21,982	-	-	-	21,982
Other Receivable	25,320	-	-	-	25,320
Prepaid Expenses	66,852	-	-	-	66,852
Notes Receivable	120,000	-	-	-	120,000
Due (to) from Other Funds	<u>(60,285)</u>	<u>-</u>	<u>60,285</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 1,389,728</u>	<u>\$ 736,375</u>	<u>\$ 1,995,202</u>	<u>\$ 40,414</u>	<u>\$ 4,161,719</u>
LIABILITIES AND FUND BALANCES					
<i>Liabilities</i>					
Accounts Payable	\$ 5,025	\$ -	\$ -	\$ -	\$ 5,025
<i>Deferred Inflows of Resources:</i>					
Property Tax Revenue	100,230	-	-	-	100,230
Fire Department Equipment Sales	120,000	-	-	-	120,000
Prepaid Taxes	<u>749</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>749</u>
Total Deferred Inflows of Resources	220,979	-	-	-	220,979
<i>Fund Balances:</i>					
Nonspendable Cemetery Trust Funds	-	-	-	6,190	6,190
Restricted					
Saponac Improvements	-	-	38,980	-	38,980
Legal	-	-	53,845	-	53,845
Summer Roads Improvements	-	-	83,324	-	83,324
Snowmobile Trails	-	-	123	-	123
4 th of July Celebration	-	-	4,676	-	4,676
Flags and Poles and Accessories	-	-	3,699	-	3,699
Training Town Employees	-	-	41,514	-	41,514
Tax Maps	-	-	9,392	-	9,392
Assessing	-	-	4,250	-	4,250
Unappropriated	-	-	1,755,399	-	1,755,399
Cemetery Trust Fund Income	-	-	-	34,224	34,224
Highway Assistance	-	105,149	-	-	105,149
Committed					
Capital Reserve	-	546,366	-	-	546,366
Cemetery Improvements	-	341	-	-	341
Fire Department Equipment	-	72,803	-	-	72,803
Lawn Mower	-	7,628	-	-	7,628
Veteran's Memorial	-	5,088	-	-	5,088
Special Education Stabilization Fund	70,601	-	-	-	70,601
Assigned					
School Committee	417,953	-	-	-	417,953
Fire Protection Operation	23,176	-	-	-	23,176
Cemetery Improvements and Maintenance	30,000	-	-	-	30,000
Playground	7,563	-	-	-	7,563
Snowmobile Club	5,507	-	-	-	5,507
Unassigned	<u>608,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>608,924</u>
Total Fund Balances	<u>1,163,724</u>	<u>736,375</u>	<u>1,995,202</u>	<u>40,414</u>	<u>3,935,715</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,389,728</u>	<u>\$ 736,375</u>	<u>\$ 1,995,202</u>	<u>\$ 40,414</u>	<u>\$ 4,161,719</u>

**TOWN OF BURLINGTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JANUARY 31, 2025**

Total Fund Balances—Total Governmental Funds (from balance sheet)	\$ 3,935,715
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,463,381
Some Liabilities are not due and payable in the current period and therefore are not reported in the funds.	(5,532)
Notes receivable not available in 60 days are deferred in the funds.	120,000
Property taxes receivable not available in 60 days are deferred in the funds.	<u>100,230</u>
Net Position of Governmental Activities	<u>\$ 5,613,794</u>

TOWN OF BURLINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2025

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE	PERMANENT	
REVENUES					
Property Taxes	\$ 694,450	\$ -	\$ 458,066	\$ -	\$ 1,150,516
Excise Taxes	76,992	-	-	-	76,992
Interest and Lien Costs	5,230	-	-	-	5,230
Licenses and Permits	12,305	-	-	-	12,305
Intergovernmental	577,229	25,204	-	-	602,433
Equipment Rental	5,787	-	-	-	5,787
Building Rental	4,500	-	-	-	4,500
Interest and Dividend Income	12,988	13,375	70,619	825	97,807
Legal Income	7,114	-	-	-	7,114
Gain on Sale of Fixed Assets	-	15,000	-	-	15,000
Appreciation (Depreciation) of Investments	-	-	-	7,128	7,128
Miscellaneous	1,919	-	-	-	1,919
Total Revenues	1,398,514	53,579	526,685	7,953	1,986,731
EXPENDITURES					
General Government	156,820	-	2,254	-	159,074
Public Works	266,677	-	-	-	266,677
Assessing	-	-	4,740	-	4,740
Public Safety	133,188	-	-	-	133,188
Sanitation	50,000	-	-	-	50,000
Cemeteries	10,998	-	-	-	10,998
Timberlands	1,565	-	-	-	1,565
Education	820,083	-	-	-	820,083
County Tax	80,371	-	-	-	80,371
TIF Developer Payment	-	-	228,033	-	228,033
Unclassified	9,148	-	4,000	-	13,148
Total Expenditures	1,528,850	-	239,027	-	1,767,877
Excess (Deficiency) of Revenues over Expenditures	(130,336)	53,579	287,658	7,953	218,854
OTHER FINANCING SOURCES (USES)					
Transfers In	316,091	-	-	-	316,091
Transfers Out	-	(41,000)	(275,091)	-	(316,091)
Total Other Financing Sources (Uses)	316,091	(41,000)	(275,091)	-	-
Net Change in Fund Balances	185,755	12,579	12,567	7,953	218,854
FUND BALANCES—Beginning	977,969	723,796	1,982,635	32,461	3,716,861
FUND BALANCES—Ending	\$ 1,163,724	\$ 736,375	\$ 1,995,202	\$ 40,414	\$ 3,935,715
Net Change in Fund Balances—Total Governmental Funds (from above)					\$ 218,854
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>					
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$58,760) exceeds capital outlays (\$0) in the current period.					(56,760)
Expenses in the statement of activities that do not use current financial resources are not reported as expenditures in the fund financial statements.					786
Governmental funds report the proceeds from sales of capital assets. However, in the the statement of activities the disposition of those assets is reported as a gain or loss based on the basis of the asset.					32,238
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.					13,840
Change in Net Position of Governmental Activities					\$ 208,958

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Burlington, Maine was incorporated under the laws of the State of Maine. The Town operates under a Board of Selectmen. The Town's major operations include fire protection, recreation center, public works, and general administrative services. The Town has no component units.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

B. Basis of Accounting/Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1.) Government-Wide Statements

The Town's government-wide financial statements include a statement of net position and a statement of activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements. The Town has no fiduciary activities and engages in no business-type activities.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

2.) Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. (The Town's deferred inflows of resources are noncurrent.) The statement of revenues, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The Town has governmental, it does not have any proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. The Town has the following major governmental funds:

a) Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. **General Fund** - The General Fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b. **Capital Projects Fund** – The Capital Projects Fund is used to account for the Town's capital reserve accounts and to account for financial resources to be used for the acquisition or construction of major capital facilities.
- c. **Special Revenue Fund** – This fund is used to account for the tax increment financing revenue and expenditures. Expenditures include amounts allocated back to the developer and amounts that the Town expends subject to restrictions. (See Note 12.)

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

The Town also has the following nonmajor fund:

- d. **Permanent Funds** – The Permanent Funds accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund. The Cemetery Trust Fund is accounted for using the accrual method.

Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

C. Fund Balance Committed for Special Education Stabilization

The Townspeople voted to appropriate money for a Special Education Stabilization Fund, which will be used to balance the budget if a time comes that additional special education funds are needed, and taxes have already been committed. At January 31, 2025, \$70,601 of the general fund was reported as committed for special education stabilization.

D. Assets, Liabilities, Equity, Revenues, and Expenditures

1.) Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. In the government-wide financial statements, interfund loans receivable and payable are eliminated because the governmental funds have been combined.

Interfund transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and are indicative of funding for capital projects, cemetery maintenance, and re-allocation of special revenues. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

2.) Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received if over \$2,500. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure assets such as new roads are being capitalized prospectively starting with the year ended January 31, 2005. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	25-50 years
Equipment	7-20 years
Infrastructure	25-50 years

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

3.) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon their use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

The amount of net position that is restricted by enabling legislation as of January 31, 2025, is \$701,827.

4.) Fund Balances

Governmental fund equity is classified as fund balances. The fund balances are further classified as either nonspendable, restricted, committed, assigned, or unassigned. The following is a description of the fund balances of the Town:

- a) **Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.
- b) **Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.
- c) **Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.
- d) **Assigned Fund Balance** – The assigned fund balance consists of amounts that are constrained by the Selectmen's intent to be used for specific purposes. Authorization for making such assignments is given by the consent of the townspeople.
- e) **Unassigned Fund Balance** – The unassigned fund balance consists of amounts that have not been restricted, committed, or assigned to a specific purpose within the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned, and then unassigned funds, as needed, unless the townspeople have provided otherwise in its commitment actions.

The Town's policy is to use restricted resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification. The policy for unrestricted fund balances is to use committed and assigned resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

5.) Expenditures

Expenditures are recognized when the related fund liability is incurred.

6.) Revenues

Property tax revenue is recognized when it becomes measurable and available. Available property taxes include those property tax receivables expected to be collected within 60 days after year end. It is the Town's policy to not record interest and lien fees as income until the taxes are paid for.

7.) Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable within the first 60 days following the end of the current year and the useful lives and impairment of tangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

2. DEPOSITS AND INVESTMENTS

A. Custodial Credit Risk—Deposits

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2025, none of the Town's bank deposits of \$3,806,698 were exposed to custodial credit risk.

B. Credit Risk—Investments

Maine statutes authorize the municipal officers of a Town to invest its Municipal Revenues and Trust Fund Monies in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and prime commercial paper, as well as certain corporate stocks as long as investments in a single corporation's stock does not exceed the greater of \$20,000 or 5% of the total investments in the account.

Concentration of Credit Risk – An increased risk of loss occurs as more investments are acquired from one issuer (i.e., lack of diversification). The Town does not have an investment policy for managing its exposure to a concentration of credit risk. At January 31, 2025, \$26,854 was invested in the common stock of a single bank. (See Note 14.)

Custodial Credit Risk – Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investments that are in the possession of an outside party. The Town does not have a policy for managing

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

custodial credit risk. At January 31, 2025, \$26,854 (580 shares of common stock of a bank) was exposed to custodial credit risk.

3. PROPERTY TAXES

Property taxes for the current year were committed on November 6, 2024, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 8.5% on all taxes unpaid as of January 1, 2025.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$15,087 for the year ended January 31, 2025.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2023 delinquent property taxes on August 8, 2024.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible real estate receivables is not reported. Personal property taxes cannot be secured through the lien process. There is no allowance for uncollectible receivables based on historical trends and specific account analysis.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and expected to be collected in the first sixty days following the end of the fiscal year have been recorded as revenue. The remaining receivables have been recorded as deferred revenue.

Of the total taxes committed for the year ended January 31, 2025, the original amount allocated to the Town of Burlington Rollins Wind Project Municipal Development and Tax Increment Financing District was \$456,056. Of that amount, \$228,033 is due to the developer, Evergreen Wind Power III, LLC, a wholly owned subsidiary of First Wind Holdings, LLC; the remaining \$228,033 is the Town's share. (See Note 12).

4. CEMETERY TRUST FUND

The cemetery trust funds are considered donor restricted endowment funds under Maine state law, thus the trust funds are classified as nonspendable or expendable under restricted net position. Appreciation of true and term endowments that can be spent is classified as expendable. This does not apply to or change the status of an endowment, only the appreciation associated with that endowment when the appreciation can be expended.

As of January 31, 2025, \$34,224 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

5. NOTES RECEIVABLE

During the year ended January 31, 2025, the town sold three fire apparatus and equipment on notes receivable. The Town retains the title of the assets until total price is paid in full, therefore, no allowance is needed. The following is a summary of these notes receivable:

<u>Terms</u>	Balance at 1/31/25
Sold Fire Apparatus to Central Maine Highlands Fire and EMS District #1 in October 2024 for \$35,000, due in annual installments of \$5,000 until 2032.	\$ 35,000
Sold Fire Equipment to Central Maine Highlands Fire and EMS District #1 in October 2024 for \$30,000, due in annual installments of \$5,000 until 2030.	25,000
Sold Fire Apparatus to Town of Springfield in December 2024 for \$40,000, due in annual installments of \$5,000 until 2032.	35,000
Sold Fire Equipment to Town of Stacyville in November 2024 for \$30,000, due in annual installments of \$5,000 until 2030.	<u>25,000</u>
Total	<u>\$120,000</u>

6. CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Balance Feb. 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Jan. 31, 2025</u>
<i>Capital assets not being depreciated:</i>				
Land - Town Office	\$ 10,000	\$ -	\$ -	\$ 10,000
Other Land	<u>71,369</u>	<u>-</u>	<u>-</u>	<u>71,369</u>
Total Land	81,369	-	-	81,369
<i>Capital assets being depreciated:</i>				
Playground	24,009	-	-	24,009
Infrastructure	301,343	-	-	301,343
Buildings	1,341,998	-	-	1,341,998
Equipment	<u>350,425</u>	<u>6,317</u>	<u>(137,379)</u>	<u>219,363</u>
Total Capital Assets Being Depreciated	<u>2,017,775</u>	<u>6,317</u>	<u>(137,379)</u>	<u>1,886,713</u>
<i>Less accumulated depreciation for:</i>				
Playground	(8,402)	(1,201)	-	(9,603)
Infrastructure	(69,957)	(7,774)	-	(77,731)
Buildings	(297,606)	(27,600)	-	(325,206)
Equipment	<u>(170,790)</u>	<u>(20,186)</u>	<u>49,617</u>	<u>(141,359)</u>
Total Accumulated Depreciation	<u>(546,755)</u>	<u>(56,761)</u>	<u>49,617</u>	<u>(553,899)</u>
<i>Net Capital Assets Being Depreciated</i>	1,471,020	(50,444)	(87,762)	1,332,814

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

<i>Investment in Joint Venture</i>	<u>41,919</u>	<u>7,279</u>	<u>-</u>	<u>49,198</u>
Capital assets, net	<u>\$1,594,308</u>	<u>\$(43,165)</u>	<u>\$ (87,762)</u>	<u>\$1,463,381</u>

Depreciation expense for the current year was recorded for General Government, Highways, Protection, and Unclassified at \$5,769, \$26,474, \$23,316, and \$1,200, respectively.

7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of January 31, 2025, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Special Revenue Fund	General Fund	\$60,285

Transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

8. FINANCING LEASE

During the year ended January 31, 2025, the Town entered into a sixty-three month financing lease agreement for a new photocopier. The asset and the liability were recorded at the fair market value of the asset, \$6,317. Depreciation expense of \$474 for the year ended January 31, 2025, has been included in depreciation expense and accumulated depreciation totaled \$474 at January 31, 2025. Lease payments totaled \$1,054.

Minimum future lease obligations under the capital lease at January 31, 2025, are as follows:

<u>Year Ending January 31</u>	<u>Amounts</u>
2026	\$ 1,406
2027	1,406
2028	1,406
2029	1,406
2030	<u>703</u>
Total Minimum Lease Payments	6,327
LESS: Amount Representing Interest	<u>(795)</u>
Present Value of Minimum Lease Payments	<u>\$ 5,532</u>

9. PARTICIPATION IN JOINT VENTURES

The Town of Burlington has a 50% equity interest in the Burlington–Lowell Transfer Station (BLT); the other 50% is owned by the Town of Lowell. At January 31, 2025, the BLT had cash of \$49,523, capital assets, net of accumulated depreciation, of \$59,329; accounts payable of \$457, deferred outflows of resources of \$10,000, net financial assets of \$39,066; and net total assets of \$98,395.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

During the year ended January 31, 2025, the Town paid \$50,000 for assessments. The Burlington-Lowell Transfer Station paid the Town \$5,692 for equipment operations and \$19,061 for payroll reimbursements. Separate financial statements are available from the Burlington town office.

During the year ended January 31, 2025, the Town joined the Central Maine Highlands Fire and EMS District #1, a joint venture between Towns of Burlington, Edinburg, Enfield, Howland, Lowell, Maxfield, Passadumkeag, Seboels Plantation, and the Unorganized Territory of Penobscot County, to provide fire prevention, fire extinguishment, and provision of emergency medical services. The Town doesn't own an equity interest in the District. The Town's share of appropriations will be apportioned between all parties in the District based on 50% of the Town's population in relation to the aggregate sum of all member entities' population and 50% of the Town's most recent State Valuation in relation to the aggregate sum of all member entities' most recent total State Valuation. Separate financial statements are available from the District's offices located in Howland, Maine.

10. PUBLIC ENTITY RISK POOLS

The Town is exposed to a variety of risks in the ordinary course of its daily activities. Some of these risks include workers' compensation, fire, and accidents. The Town of Burlington participates in public entity risk pools administered by the Maine Municipal Association to mitigate these risks.

11. GAIN CONTINGENCY

During the year ended January 31, 1995, the Town of Burlington obtained a civil judgment against Amber Jipson to recover monetary losses while she was the Town's Treasurer, Clerk, and Tax Collector of \$180,000 plus pre- and post-judgment interest at the rate of \$85.15 a day. During the year ended January 31, 1998, \$107 was collected. The cumulative amount collected to date is also \$107. The total amount of this judgment that will ultimately be collected cannot be estimated at this time.

12. TAX INCREMENT FINANCING DISTRICT

Tax increment financing (TIF) pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes enables a municipality to finance development by utilizing the future increased property tax receipts attributable to the development. Under the statutory framework, the municipality designates a tax increment financing district and develops a development program (the Development Program) stating the means and objectives of the development district. The municipality may then capture a portion of the property taxes resulting from the increase in assessed value from the development within the district in future years to pay for the costs of the Development Program.

The increase in the assessed value captured by the municipality is excluded from the municipality's equalized just value for each year's State valuation filed with the Secretary of State in accordance with Title 36, Sections 208 and 305 of the Maine Revised Statutes, and is therefore not included in calculating the municipality's share of State educational aid, State municipal revenue sharing, or the county tax.

In August 2009, the Town designated approximately 133 acres of real estate located along Rollins Mountain ridgeline as the Town of Burlington Rollins Wind Project Municipal Development and Tax Increment Financing District (the District.) The purpose of the District is to encourage the

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

development of low-impact wind energy that will deliver power to consumers in the New England regional market. During 2011, Evergreen Wind Power III, LLC, a wholly owned subsidiary of First Wind Holdings, LLC (the Developer) completed a wind-turbine project with an approximately \$41 million municipal assessed value within the Town. The Developer will be paid 50% of the increased property tax receipts for each of the first 20 years.

The property tax revenues captured by the Town over a 30-year period will be restricted to financing the costs of the Development Program, which are limited to project costs as defined under Chapter 206. The specific public improvements will be approved by Town Meeting action. These include improvements such as road reconstruction, purchase of public works and fire equipment, construction of a fire station, development of a community center, construction of a Town salt/sand shed, acquisition, reclamation, parking area, and improvements to sawdust pile on Saponac Pond, and recreational trail revitalization.

During a special town meeting on July 31, 2024, the selectmen approved transferring 100% or \$228,033 of the deposit in the subaccount fund to the general fund.

13. LONG-TERM CONTRACTS

During the year ended January 31, 2017, the Town of Burlington entered into a 15-year agreement with the Municipal Review Committee (MRC). After March 31, 2018, the Town of Burlington will deliver its municipal solid waste to the Fiberight disposal facility in Hampden at an initial tip fee of \$70 per ton plus a supplemental payment of \$2.21 per ton over the Initial Term. Five 5-year extensions are available at the Town's election.

During the year ended January 31, 2025, the Town entered into a three-year contract with A & G Dirtworks, Inc. for snow removal and sanding of 19.9 miles of town ways. The Town will supply the salt and sand. The contract price is \$159,200 per year, with a fuel surcharge of \$5.00 per gallon, from November 1, 2024 through May 1, 2027 and is payable in six payments of \$26,533 from December to May each year.

14. FAIR VALUE MEASUREMENTS

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the amount that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date (i.e., the exit price).

Market price observability is impacted by a number of factors, including the type of asset or liability, the characteristics specific to the asset or liability, and the state of the marketplace (including the existence and transparency of transactions between market participants). Assets and liabilities with readily-available actively quoted prices or for which fair value can be measured from actively-quoted prices in an orderly market will generally have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value.

The fair value hierarchy is based on the valuation inputs used to measure the fair value of the asset and are classified and disclosed in one of the following categories:

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The Town's only investment is in common stock of a single bank valued at Level 1 inputs with a value at January 31, 2025, of \$26,854. (See Note 2.)

15. BURLINGTON SCHOOL DEPARTMENT

On June 30, 2017, the Town of Burlington withdrew from SAD 31 and signed a 10-year contract to pay tuition to SAD 31. The tuition rates are calculated by Maine Department of Education. Special education costs are added to these rates based on Maine law. Burlington School Department shall pay tuition to SAD 31 for the actual number of Burlington students in grades K-12 attending SAD 31 schools, or 50% of the total number of Burlington students in grades K-12 who are educated at public, whichever is greater. The percentage obligation shall be reduced by 5% every two years. The minimum percentage obligation is as follows:

<u>School Year</u>	<u>Percentage</u>
2024-25	35%
2025-26	30%
2026-27	30%

The Burlington School Department shall pay SAD 31 a sum representing 12.34% of each principal and interest payments on the outstanding bonds, notes, and lease purchase agreements of SAD 31 that were outstanding on March 1, 2015. Burlington School Department will make the payments at least 15 days before each payment is due, until each obligation is retired. A late fee of 1.5% per month will be assessed for late payments.

As of March 1, 2015, the School Departments outstanding debt obligation to SAD 31 was \$77,853.17.

The Burlington School Department shall be responsible for and agreed to pay 12.34% of SAD 31's costs, expenses, damages, and other losses arising from future legal claims, including costs to defend such claims, to the extent that SAD 31's costs, expenses, damages, and other losses are not covered by insurance or other sources for incidents arising prior to June 30, 2017, when Burlington was a member of SAD 31. Management does not believe it will be liable for any such obligations.

The Town adopts a budget for the School Department each year, which is included with the general fund budget.

TOWN OF BURLINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
GENERAL FUND AND CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JANUARY 31, 2025

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
<i>Taxes:</i>				
General Property	\$ 703,578	\$ 703,578	\$ 703,578	\$ -
Change in Deferred Property Taxes	-	-	(6,561)	(6,561)
Supplemental Taxes	-	-	511	511
Abatements	-	-	(3,078)	(3,078)
Excise	73,791	73,791	76,992	3,201
Interest and Lien Costs	-	-	5,230	5,230
Total Taxes	<u>777,369</u>	<u>777,369</u>	<u>776,672</u>	<u>(697)</u>
<i>Licenses and Permits</i>	-	-	12,305	12,305
<i>Intergovernmental Revenues:</i>				
<i>State of Maine:</i>				
Revenue Sharing	53,497	53,497	55,759	2,262
Local Road Assistance	36,000	-	25,204	25,204
Homestead Reimbursement	24,254	24,254	27,990	3,736
Tree Growth Tax Reimbursement	74,750	74,750	96,291	21,541
Education Subsidy	-	378,512	378,512	-
Education Grant	-	18,206	18,206	-
Snowmobile Refund and Grants	-	156	156	-
American Rescue Plan Act Funds	822	822	-	(822)
Miscellaneous	3	3	315	312
Total State of Maine Revenues	<u>189,326</u>	<u>650,200</u>	<u>602,433</u>	<u>52,233</u>
<i>Other Revenues:</i>				
Interest	-	-	26,363	26,363
Equipment Rental	-	-	5,787	5,787
Building Rental	-	-	4,500	4,500
Legal Income	-	-	7,114	7,114
Gain on Sale of Fixed Assets	-	-	15,000	15,000
Miscellaneous	-	-	1,919	1,919
Total Other Revenues	<u>-</u>	<u>-</u>	<u>60,683</u>	<u>60,683</u>
TOTAL REVENUES	966,695	1,327,569	1,452,093	124,524
EXPENDITURES				
General Government	152,750	156,000	156,820	(820)
Public Works	246,407	291,215	266,677	24,538
General Assistance	2,000	2,000	-	2,000
Public Safety	136,500	136,500	133,166	3,312
Sanitation	50,000	50,000	50,000	-
Cemetery Care	35,745	35,745	10,998	24,747
Education	485,728	882,448	820,083	62,363
County Tax	85,430	85,430	80,371	5,059
Capital Projects Funds	9,200	9,200	1,565	7,635
Unclassified	46,310	46,466	9,148	37,318
Total Expenditures	<u>1,250,070</u>	<u>1,695,002</u>	<u>1,528,850</u>	<u>166,152</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(283,375)	(367,433)	(76,757)	290,676
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	<u>275,091</u>	<u>275,091</u>	<u>275,091</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(8,284)	(92,342)	198,334	290,676
FUND BALANCE - February 1, 2024	<u>1,701,765</u>	<u>1,701,765</u>	<u>1,701,765</u>	<u>-</u>
FUND BALANCE - January 31, 2025	<u>\$ 1,693,481</u>	<u>\$ 1,609,423</u>	<u>\$ 1,900,099</u>	<u>\$ 290,676</u>

TOWN OF BURLINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JANUARY 31, 2025

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
<i>Taxes:</i>				
General Property	\$ 456,066	\$ 456,066	\$ 456,066	\$ -
<i>Other Revenues:</i>				
Interest	-	-	70,619	70,619
TOTAL REVENUES	456,066	456,066	526,685	70,619
EXPENDITURES				
TIF Developer Payment	228,033	228,033	228,033	-
Administration	3,250	-	-	-
Legal Costs	10,000	10,000	1,586	8,414
Winter Roads	21,093	-	-	-
Summer Roads	84,000	60,285	-	60,285
Training Town Employees	2,500	2,500	668	1,832
4th of July Celebration	2,000	2,000	2,000	-
Flags, Poles, and Accessories	1,000	1,000	-	1,000
Tax Maps	5,000	5,000	4,740	260
Donations	2,000	2,000	2,000	-
Total Expenditures	<u>358,876</u>	<u>310,818</u>	<u>239,027</u>	<u>71,791</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	97,190	145,248	287,658	142,410
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	<u>(275,091)</u>	<u>(275,091)</u>	<u>(275,091)</u>	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(177,901)	(129,843)	12,567	142,410
FUND BALANCE - February 1, 2024	<u>1,982,635</u>	<u>1,982,635</u>	<u>1,982,635</u>	-
FUND BALANCE - January 31, 2025	<u>\$ 1,804,734</u>	<u>\$ 1,852,792</u>	<u>\$ 1,995,202</u>	<u>\$ 142,410</u>

**TOWN OF BURLINGTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING**

A budget is adopted for the General fund and Special Revenue fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meetings where the budget was discussed and approved by the residents of the Town. The town meeting for the budget for the General fund and Special Revenue Fund was on March 25, 2024, and a special Town meetings held throughout the year. These budgets are established in accordance with the various laws which govern the Town's operations

The Town's budget is prepared on a modified accrual basis, which is consistent with generally accepted accounting principles.

Budgetary Information

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts were overdrawn as of January 31, 2025:

General Fund:	
General Government	\$820

The Town uses carryover balances and revenues to help offset expenditures during the year; therefore, the unfavorable variances shown above do not necessarily represent unauthorized overspending. Schedule 3 shows the actual amount available to be spent in each department and whether or not any overspending has occurred.

**TOWN OF BURLINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JANUARY 31, 2026**

	CONTINUING	APPROPRIATIONS	OTHER	TOTAL	EXPENDITURES	BALANCES 01/31/25	
	BALANCES		CREDITS AND			AVAILABLE	LAPSED
	02/01/24		TRANSFERS				
<i>Administration</i>	\$ -	\$ 120,750	\$ 3,250	\$ 124,000	\$ 127,830	\$ (3,830)	\$ -
<i>Legal and Accounting</i>	-	14,000	7,114	21,114	10,980	10,124	-
<i>Public Works:</i>							
Summer Roads	-	36,000	23,715	59,715	59,715	-	-
Road Maintenance	-	210,407	26,680	237,287	208,982	30,326	-
Street Lights	-	5,000	-	5,000	4,317	683	-
Total Public Works	-	251,407	50,695	302,002	270,994	31,008	-
<i>General Assistance</i>	-	2,000	-	2,000	-	2,000	-
<i>Assessing</i>	-	18,000	-	18,000	18,000	-	-
<i>Public Safety:</i>							
Fire Protection	33,280	117,887	-	151,147	127,971	-	23,176
Animal Control	-	1,500	-	1,500	900	600	-
Total Protection	33,280	119,387	-	152,647	128,871	600	23,176
<i>Sanitation</i>	-	50,000	-	50,000	50,000	-	-
<i>Cemetery Care:</i>							
Cemetery Maintenance	-	9,000	-	9,000	10,998	(1,998)	-
Cemetery Improvements	30,000	-	-	30,000	-	-	30,000
Total Cemetery Care	30,000	9,000	-	39,000	10,998	(1,998)	30,000
<i>Education:</i>							
Education Costs	355,590	485,728	398,718	1,238,036	820,083	-	417,953
Special Education Fund	69,297	-	1,304	70,601	-	-	70,601
	424,887	485,728	398,022	1,308,637	820,083	-	488,554
<i>County Tax</i>	-	85,430	-	85,430	80,371	5,059	-
<i>Capital Projects Funds:</i>							
Timberland Taxes	-	1,700	-	1,700	1,565	135	-
Capital Reserve Funds	723,788	7,500	5,079	736,375	-	-	736,375
Total Capital Projects Funds	723,788	9,200	5,079	738,075	1,565	135	736,375
<i>American Rescue Plan Act Funds</i>	022	-	(822)	-	-	-	-
<i>Unclassified:</i>							
Playground	6,338	2,000	-	8,338	775	-	7,563
Snowmobile Club	5,361	-	158	5,507	-	-	5,507
Food Pantry	-	7,178	822	8,000	8,000	-	-
Donations	-	1,223	-	1,223	373	850	-
Scholarships	-	20,000	-	20,000	-	20,000	-
Overlay	-	15,087	-	15,087	-	15,087	-
Total Unclassified	11,609	45,488	978	58,155	9,148	35,937	13,070
Amounts Appropriated from Carryovers	(39,680)	39,680	-	-	-	-	-
DEPARTMENTAL TOTALS	\$ 1,184,774	\$ 1,250,070	\$ 464,216	\$ 2,899,060	\$ 1,528,850	\$ 79,035	\$ 1,291,175

SUPPLEMENTARY
INFORMATION

**TOWN OF BURLINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JANUARY 31, 2026**

Federal Agency Name	Pass- Through Agency	Pass- Through Agency	CFDA Number	Grant Award Number	Expenditures		Total
					From Direct Awards	From Pass- Through Awards	
U.S. Department of Education	Maine Department of Education	Special Education - Grants to States	04-027A	H027A230109	\$ -	\$ 18,206.00	\$ 18,206.00

To CODY SMITH of the Town of Burlington in the County of Penobscot, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Burlington in said county and state, qualified by law to vote in town affairs, to meet at the Municipal Building in said Burlington on Saturday the 29th day of March, 2025 AD at 11:45 o'clock in the forenoon, then and there to act upon article #1 and by secret ballot on articles #2 as set out below, the polling hours therefore to be from twelve o'clock noon until six o'clock in the afternoon.

And to notify and warn said Inhabitants to meet at the Municipal Building in said Town on Monday, the 31st day of March, 2025 AD at six o'clock in the afternoon, then and there to act on articles #3 through #29 as set out below:

ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot.

ARTICLE 2 To elect a:
First Selectman, Three-year term
Second Selectman, Two-year term
Treasurer, Three-year term
Burlington School Committee Member, Three-year term

ARTICLE 3 To elect a moderator to preside at said meeting and to vote by written ballot.

ARTICLE 4 To see if the town will vote to accept the rules of procedure set forth in the Maine Moderator's Manual 2021 edition.

ARTICLE 5 To see if the town will vote to accept the annual report of the municipal officers.

ARTICLE 6 To see if the town will vote to fix the compensation of the following elected officials for the ensuing year.

	<u>CURRENT</u>	<u>RECOMMENDED</u>
First Selectman	\$ 15,000	\$15,000
Second Selectman	\$ 4,000	\$ 5,000
Third Selectman	\$ 4,000	\$ 5,000
Town Treasurer	\$ 9,000	\$ 9,000

ARTICLE 7 To see if the town will vote to authorize the selectmen to spend an amount equal to 1/12th of the budgeted amount each month in each category of the 2023-2024 fiscal year budget during the period February 1, 2025 to the end of the 2026 annual town meeting for operational expenses.
Recommended

ARTICLE 8 To see if the town will vote to authorize the tax collector to accept prepayments of taxes not yet committed pursuant to 36 M.R.S.A.-506.
Recommended

ARTICLE 9 To see if the town will raise and appropriate \$159,200 for General Government.
Recommended

Total approved for 2024-2025 fiscal year: \$173,500. *General Government includes expenditures elected officials' wages, town office employee wages, training, legal fees, auditors, consultants, insurances, general equipment and supplies, capital outlays for the town office and other general government items, software, postage, dues, fees, etc.*

ARTICLE 10 To see if the town will raise and appropriate \$6,500 for Public Safety.
Recommended

Total approved for 2024-2025 fiscal year: \$136,500.

Public Safety includes expenditures for public safety items, animal control, streetlights, etc.

ARTICLE 11 To see if the town will raise and appropriate \$288,000 for Public Works.
Recommended

Total approved for 2024-2025 fiscal year: \$359,000.

Public Works includes expenditures for public works wages, road repairs and maintenance, road construction projects, grounds upkeep, supplies and materials for public works activities including salt, sand, chemicals, asphalt, tar, and culverts, capital outlays for roads and other public works items, engineers and consultants, snowplowing, etc. Also includes the purchase of a galvanized dump trailer to replace the trailer currently in use.

ARTICLE 12 To see if the town will raise and appropriate \$11,000 for Culture and Recreation.
Recommended

Total approved for 2024-2025 fiscal year: \$10,000.

Culture and Recreation includes expenditures for the Fourth of July, playground improvements and maintenance, flag replacements, etc. Veterans Memorial Project Account.

ARTICLE 13 To see if the town will raise and appropriate \$29,073 for Community Services.
Recommended

Total approved for 2024-2025 fiscal year: 48,968.

Community Services includes expenditures for cemetery care and maintenance, Historical Society, summer rec programs and donations to outside organizations, etc.

ARTICLE 14 To see if the town will raise and appropriate \$51,900 for Town-Wide.
Recommended

Total approved for 2024-2025 fiscal year: \$51,700.

Town-wide includes expenditures for the Burlington-Lowell Transfer Station, and Timberland taxes. Additionally, other expenditures, such as the TIF District financing, county tax assessment, education assessments, and overlay are raised for and appropriated in the Town-wide department but are not amounts up for vote for the municipal budget

ARTICLE 15 To see if the town will vote to expend \$40,800 to have a town-wide property revaluation done.

Recommended

Money to be expended from Surplus account

ARTICLE 16 To see if the town will vote to expend \$36,000 to have all floors in Municipal building covered with commercially grade flooring. Existing tiles are believed to contain Asbestos material and must be removed or permanently covered.

Recommended

Money to be expended from Capital Reserve account

ARTICLE 17 To see if the town will vote to expend \$107,000 to resurface the Woodman Mill Road with new asphalt.

Recommended

Money to be expended from LRAP account and TIF Funding Account

ARTICLE 18 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 17 by \$512,112 based on estimates of non-tax municipal revenues for the year.

Recommended

Total approved for 2024-2025 fiscal year: \$359,434.

This article reduces taxes to be raised in Articles 10 through 17 by the total estimates of revenues from sources such as surplus, excise taxes, state revenue sharing, state reimbursements, tree growth reimbursements and subsidies, fees, interest on property taxes, interest on investments, etc.

ARTICLE 19 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 17 by \$38,500 and to appropriate that amount from the town's capital projects fund.

Recommended

Total approved for 2024-2025 fiscal year: \$48,500.

This article reduces taxes to be raised by appropriating funds from the town's capital projects fund to help pay for capital outlays that are included in the amounts raised and appropriated for in Articles 9 through 17.

- ARTICLE 20 To see if the town will reduce the amounts authorized to be raised in Articles 9 through 14 by \$142,754 and to appropriate that amount from the town's TIF fund.
Recommended
- Total approved for 2224-2025 fiscal year: \$130,843 *This article reduces taxes to be raised by appropriating funds from the town's TIF fund to help pay for expenditures such as employee training, scholarships, capital outlays, roads expenditures, etc., that are included in the amounts raised and appropriated for in Articles 9 through 14.*
- ARTICLE 21 To see if the town will authorize the purchase and installation of a second solid waste compactor at the Burlington/Lowell Transfer Station. Cost of project to be \$38,000.
Recommended
- Money for project is currently in BLT checking account and was made available from cost savings seen in trucking fees and backhoe rentals since installation of first compactor. A passing vote from both Burlington and Lowell is required.*
- ARTICLE 22 To see if the town will authorize over-expenditures in any lines in the 2024-2025 budget provided that the municipal budget, in total, has not been over-expended.
Recommended
- ARTICLE 23 To see if the town will authorize the Board of Selectmen to transfer up to 15% from 2024-2025 budget articles to other budget articles throughout the year, as it deems necessary and prudent.
Recommended
- ARTICLE 24 To see if the town will vote to authorize the Burlington Back Country Riders or their designated agent to apply for in the name of the Town of Burlington, a grant-in-aid under the provisions of the Bureau of Parks and Recreation Snowmobile Trail Fund (M.R.S.A Title 12 Chapter 715, Subsection II, Sec.7824 for the maintenance of the Town of Burlington Snowmobile Trail System, and further authorize the Selectmen to reimburse the Burlington Back Country Riders from the proceeds of such grant for expenses incurred in maintaining the trails.
Recommended
- ARTICLE 25 To see if the town will authorize the Board of Selectmen to seek, apply for, and receive any grants, donations, and contributions, and to expend the proceeds for the purposes designated by the grantor, donor, or contributor.
Recommended
- ARTICLE 26 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to dispose of tax-acquired property in any manner which the Selectboard deems to be in the best interest of the Town.
Recommended

ARTICLE 27 To see if the town will vote to authorize expend \$50,000 from Fire Equipment Account to help offset annual Fire& EMS Service Tax.
Recommended

ARTICLE 28 Shall the Town vote to authorize the Select Board to amend the Special District Agreement for the Provision of Fire and Emergency Rescue Services ("Agreement") by requiring parties to the Agreement to make payments in monthly installments?

Recommended

Explanation

The current Agreement allows parties to make payments to the District within 30 days after the date fixed by each party on which taxes are due. Because the different parties have varying due dates for taxes, the District has difficulty managing its finances due to uneven cash flow. The amendment allows for steady cash flow by requiring monthly installments.

Proposed Amendment Language

SPECIAL DISTRICT AGREEMENT FOR THE PROVISION OF FIRE AND EMERGENCY RESCUE SERVICES

4 FINANCE

4.2 Determination and Payment of Party Contributions

(d) Funding. The directors shall issue their warrant in the same form as the warrant of the Treasurer of State for taxes, with proper changes, to the assessors of the Parties comprising the District. The warrant must require the Parties to assess the sum allocated to each Party for payment of the costs of the District upon the taxable estates within those Parties' jurisdiction and to commit their assessment to the constable or collector of the Parties. The constable or collector has all the authority and powers to collect these taxes as is vested by law to collect state, county and municipal taxes. The directors shall notify the member Parties of the monthly installments and assessments that will become payable during the fiscal year. The treasurer of the Party shall pay the amount of the tax assessed under this section to the treasurer of the District in monthly installments on or before the 20th of each month. Within 30 days after the date fixed by the Party on which its taxes are due, the treasurer of the Party shall pay the amount of the tax assessed under this section to the treasurer of the District. The county Parties shall use a similar procedure to fund the

+assessment. [Please note: old language is stricken and new language is underlined.]

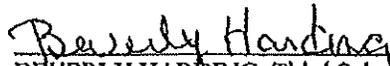
ARTICLE 29 To see if the town will vote to charge interest on all 2025 real estate and personal property taxes which remain unpaid on or after January 1, 2026, and to set the interest rate at 7.5% per annum. (Interest will be charged on the full amount for non-payment on the first day payment is late.)
Recommended

Given under our hands this 5th day of March, 2025.



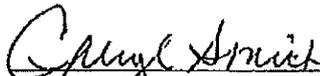
JOHN SMITH, First Selectman

VACANT, Second Selectman



BEVERLY HARDING, Third Selectman

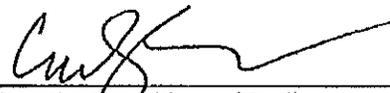
True Copy
Attest:



CHERYL SMITH, Clerk of Burlington

The registrar of voters shall hold office hours while the polls are open to correct any error in or change to a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

Pursuant to the within warrant, I have notified and warned the voters of the town of Burlington, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the warrant, at: TOWN PLAYGROUND AREA INFORMATION BULLETIN BOARD AND THE MUNICIPAL BUILDING REAR ENTRY, the same being conspicuous, public places in said town.



CODY SMITH, Citizen of Burlington

TOWN OF BURLINGTON		FY2024	FY2025	Comments
Art	General Government	Recommended	Recommended	
Art 9	General administration	107,000	109,000	
	Legal and audit	14,000	14,000	
	Assessing services	18,000	13,200	Assessing Services for annual property assessment
	IT services and equipment replacement	5,000	5,000	Software upgrades and obsolete computer hardware replacement as needed, annual licenses and IT services
	TIF related Legal Expenses	10,000	5,000	
	Town office operations and maintenance	12,000	12,000	
	TIF approved training	2,500	1,000	At this time this is used for town employee training
		168,500	159,200	
Art 10	Public Safety			
	Streetslights	5,000	5,000	
	Animal Control expenses	1,500	1,500	Annual contract with Lincoln Humane Society is \$900.00
		6,500	6,500	
Art 11	Public Works			
	Winter Roads	225,000	225,000	Snow plowing and sanding winter roads. Also includes any emergency winter road repair as needed.
	Summer roads	120,000	50,000	Repair and upgrade of Summer roads. Ditching and culverts. Gravel and grading. Purchase of galvanized Dump Trailer
	Public Works Building	5,000	9,000	
	Old town garage operations	1,500	1,500	
	Replacement Mower Account	2,500	2,500	This will give us \$10,000 total so that when we need to replace Zero turn mower, we will have funds to do so.
		354,000	288,000	
Art 12	Culture and Recreation			
	Fourth of July	2,000	2,000	Requested by 4th of July committee
	Playground improvements and maintenance	2,000	3,000	Rental of Porta-Pot is now \$750 for the season. Playground needs maintenance such as wood chips etc.
	Flag replacements	1,000	1,000	Cost of replacement flags as need. Last year we spent \$0.00
	Veterans Memorial Project	5,000	5,000	Establish a fund to assist creating a permanent Veterans Memorial on town property
		10,000	11,000	
Art 13	Community Services			
	General assistance	2,000	2,000	
	Cemetery and lawn maintenance	9,000	9,000	
	Food Pantry	8,000	5,000	Requested by Food Pantry Director.
	Cemetery repairs project	26,745	10,000	Balance carried forward from 2023. Many large trees are dead and must be removed.
	Life flight	373	373	
	Burlington VFW Post 1605	400	400	For flags on veterans graves. Town is required to provide these flags.
	Howland Recreation Department	-	300	Requested
	Lord Historical Society	2,000	2,000	Requested
		48,518	29,073	

TOWN OF BURLINGTON		FY2024	FY2025	Comments
		Recommended	Recommended	
Art 14	Town-Wide			
	Burlington/Lowell Transfer Station	50,000	50,000	
	Timberland Taxes	1,700	1,900	
		51,700	51,900	
	Additions to Reserves			
	Special Education Stabilization Reserve			
Art 15	Townwide revaluation		40,800	
Art 16	Town Office Building Floor Replacement		35,000	Flooring is believed to contain Asbestos and must be removed or permanently covered.
Art 17	Re-surface Woodman Mill Road with Asphalt		107,000	Woodman Mill Road is in need of culvert replacements and should have asphalt re-surfaced to prevent further deterioration
No Art	Town-Wide			
	County tax	85,430	90,000	These items are calculated at the date of commitment and are not items voted on by the townspeople for year or may
	Education	880,000	875,323	This amount will be determined on the date of commitment
	Fire protection services	125,000	202,678	This amount is from the 2024-2025 education warrant articles plus 5 percent
		1,070,430	1,168,001	<<Fire District Service Tax
	Total Municipal Appropriations	1,709,648	1,897,474	
Art 19	Non-Tax Revenues			
	Excise taxes	75,000	79,195	
	Surplus (General fund)	134,826	226,626	\$228,033 (100%) of 2024 TIF Project Fund Tax payment was transferred to General Fund to monies required from taxation
	Fire Equipment account		50,000	Money in this account is from apparatus and equipment sales
	Treegrowth reimbursement	74,750	96,291	
	LRAP	36,000	50,000	Assist with cost of culvert replacement and asphalt for Woodmanmill road to Lowell town line
	Carried forward	38,858	10,000	Accounts carried forward are: Fire Service Contract, Cemeteries Repairs Project,
		359,434	512,112	
No Art	Non-Tax Revenues			
	Education Subsidies and Carry Forward	374,272	378,511	These items are calculated at the date of commitment and are not items voted on by the townspeople for year or may
	Revenue sharing	54,364	55,758	This amount is from the education warrant articles
		428,636	434,269	This amount will be determined on the date of commitment
Art 19	Use of Capital Projects Fund			
	Capital Reserve	48,500	38,500	\$2500 for mower replacement account and \$36,000 is for Town office/meeting area flooring
		48,500	38,500	
Art 20	Use of TIF Fund			
	General Government	20,750	9,250	<<\$1,000 for Training, \$3,250 for Admin, \$5,000 for TIF related legal expenses
	Public Works	105,093	128,504	Summer roads and salt/sand purchases
	Culture and Recreation	3,000	3,000	<<\$1,000 for Flags; \$2,000 for Fourth of July
	Community Services	2,000	2,000	Historical Society request
		130,843	142,754	
	Total Non-Tax Revenues and Other Financing Sources	932,235	1,127,635	
	TOTAL AUTHORIZED TO BE RAISED/APPROPRIATED	807,863	769,839	