

ANNUAL REPORT
Of the
MUNICIPAL OFFICERS
Of the
TOWN OF BURLINGTON
For the
FISCAL YEAR
2023-2024

MUNICIPAL DIRECTORY

2023– 2024

SELECTMEN, ASSESSORS, OVERSEERS OF POOR

John Smith-Thomas Lambert-Beverly Harding

TOWN CLERK ~ Cheryl Smith

TAX COLLECTOR ~ Jesse McNally-Glenda Shorey

TREASURER ~ Glenda Shorey

ROAD COMMISSIONER ~ Ritchie Nelson

BURLINGTON SCHOOL BOARD OF DIRECTORS

Maureen Bean ~ Amelia Hartford ~ Suzie Morton

PLUMBING INSPECTOR ~ Dwight Tilton

CODE ENFORCEMENT OFFICER ~ Nels Kramer

ANIMAL CONTROL OFFICER ~ Mary Curtis

FIRE CHIEF & FIRE WARDEN ~ Josh McNally

REPRESENTATIVE TO THE LEGISLATURE #18 ~ Meldon Carmichael

STATE SENATOR DISTRICT 8 ~ Mike Tipping

BURLINGTON PLANNING BOARD

Ritchie Nelson-Phil Stanton-Hans Denlinger
Associate Member- Nels Kramer

2024

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, 2024

Minimum of 1 hour for all rates

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

Tax Collector/MVR	\$19.57
Town Collector/Admin. Assist.	\$19.57
Public Works/Building and Grounds Maintenance/ Cemetery Care	\$17.39
BLT Attendant	\$17.39
Seasonal/Temp Employees (Laborers/ Ballot Clerk)	\$14.15
Municipal Building Janitor	\$14.15

RENTAL FEES

Backhoe & Operator Rental	\$111.48
Dump/Plow Truck & Operator Rental	\$87.15*
Pickup Truck Rental & Operator Rental	\$25.00*

Mileage Rate for Town Employees & Officials 2024

LABOR & EQUIPMENT RATES

Sixty-seven cents (.67) per mile

In Remembrance

We lost 2 of our citizens and friends during 2023-2024 Fiscal Year.
We miss them and extend our sincere sympathies to their families and loved ones.

Thomas R. W. Coyle
Philip Kenneth Sibley Jr.

T





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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills
Governor

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1004
(202) 224-2523
(202) 224-2603 (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 serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

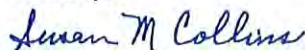
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. 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 2024.

Best Regards,

ANGUS S. KING, JR.
United States Senate

AUGUSTA
15 West in Avenue, Suite 417
Augusta, ME 04430
(207) 622-8292

BANKS
792 Hallow Street, Suite 2030
Banger, MI 41401
(202) 916-8000

BRIDGEMORE
277 Main Street
Bridgford, ME 04605
(203) 352-5210

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 235-1100

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 761-5121



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

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and 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 look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden

Member of Congress



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

March 8, 2024

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.

Our student enrollment has been stable over the past few years, with a total of 56 Burlington students attending area schools this year, which is an increase of one student from last year. With four (4) seniors graduating this year, our enrollment may go down, which could impact our state subsidy for the 2025-2026 school year. Our students attend schools in RSU67, SAD31, Lee Academy, 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 FY25 school budget, which will be formally voted on in June, includes a slight increase in state subsidy and an increase in funds to support tuition increases to area schools. We are still waiting for budget information from area schools regarding transportation costs and Region III in order to finalize our budget. Overall, our budget has increased, but with the increase in state subsidy and use of unassigned fund balance, we hope to have a reduction to the taxpayer. Once we finalize our budget, we will have a better picture of the school board's ability to reduce the tax assessment for 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

Dawn Blanchard
Superintendent

BURLINGTON FOOD PANTRY

1510 Long Ridge Road - Burlington, Maine 04417

Talk or Text 207-794-4181

Email: theburlingtonfoodpantry@gmail.com

Facebook: <https://www.facebook.com/theburlingtonfoodpantry>

Website: burlingtonfoodpantry.com

To the TOWN's PEOPLE of BURLINGTON, MAINE

The residents of Burlington, for many years, have been helping people who struggle with food insecurity. March 13, 2020, when area schools closed because of the Covid-19 pandemic, volunteers started delivering school lunches to students who were then at home. Seeing entire households in need, struggling to make ends meet and wondering if they had enough food, was concerning. Within a few weeks Good Shepherd Food Bank of Maine offered to help us, and Burlington Food Pantry was born. Less than 30 people came for food that first pantry day. Fast forward to March, 2024, just four years later. With the funds that were raised and the generosity of many, land was purchased, buildings built, food purchased and a permanent pantry established. March 14, 2024 a tractor trailer truck load of 36,740 pounds of food was delivered to us at the cost of \$1,797.44. On pantry day, March 15, 2024, 40 amazing volunteers began distributing that food to more than 500 households. March 16, more than 100 more people came to us during 'Free Food Tables' Saturday. This scenario is repeated every two weeks. People come to us from a 70 mile radius. It's a pleasure to make a difference in the lives of so many who struggle with getting enough food, the most basic of human needs. It's not practical for every town to have its own pantry. This region is a food desert, where many struggle. The pantry has always been debt free and to remain debt free we need financial help. Yes, some of the food is at no cost, however, the majority of the food has a price tag attached. Help is needed in many forms. Time, money and appreciation have value.

Respectfully,

Maureen A. Bean, director

A Partner with Good Shepherd Food Bank of Maine & Feeding America.Org

Non-profit, 501(c)3 public charity recognized as tax-exempt by the IRS

Town of Burlington
Code Enforcement Office
2023 Code Enforcement Report

This office issued a total of 23 permits in 2023 for various land use activities in Burlington. There were 13 building permits issued for new camps/residences, 2 expansions of dwellings, there were 8 permits issued for new garages, sheds and outbuildings. Of the 23 permits written, 9 were issued for activities within the Shoreland Zone (within 250 feet of the water).

As a reminder, the residents of the Town of Burlington passed a couple of new ordinances in 2023, including a new Road Ordinance and an updated Land Use Ordinance. Copies can be obtained at the Burlington Town Office.

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 deadwaters. 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.

Nels Kramer
Code Enforcement

Town Clerk/Registrar Report 2023-2024

It has been a pleasure serving as Town Clerk and Registrar for the Town of Burlington this past year. Below is the list of statistics for the year 2023.

Office hours are:

Mon., Tues., Thurs., Fri. 9:00am – 12:00 noon

Wed. 4:00pm-7:00pm

The Selectboard meets at 6:00pm on Wednesdays at the town office.

Registered Voters: 362

Democrats	66
Republicans	146
Unenrolled	137
Green Independent	11
Libertarian	2

Vital Records:

Births:	5
Deaths:	2
Marriages:	1

Dog Licensing Information:

There were 62 dogs licensed for 2023.

Licensing Dogs:

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 after adoption to register him/her. You must present a current State of Maine Rabies Certificate obtained from a veterinarian. This certificate will verify that your dog has received its rabies shot within the past 1-3 years.

Renewing of Dog Licenses:

All dog licenses expire December 31st of each year. Renewal of licenses for the following year can be done at the town office beginning in the middle of October of each calendar year. If your dog has been spayed/neutered since it was last licensed, bring proof of spayed/neutered from your veterinarian. If you have already shown proof to the town clerk, additional proof is not necessary. Dogs being relicensed after January 31st of the calendar year, will be charged a late fee of \$25.00 per state law.

Dog Licensing Fees:

\$ 6.00 per year for spayed/neutered dogs (altered)
\$ 11.00 per year for 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 2023/2024 fiscal year.

General Government:

There have been several changes this year in General Government. One item of interest was the repeal of the ordinance that prevented the same person being tax collector and Treasurer. This allowed us to offer the position to Glenda Shorey who is doing a fantastic job.

Working with the planning board, we have updated our "Building Code Ordinance and established a "Burlington Road Ordinance" Both of these will provide much needed guidelines into the future.

Please welcome April Buchanan as the town's new 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. As you know, Fire and EMS services are now provided by a contract with the town of Howland. Thru- out 2023 and into 2024 representatives of 8 towns including Howland and 3 unorganized townships have been working hard to establish the "Central Maine Highlands Fire and EMS District #1. This will provide each community with needed ownership in a more stable and reliable long-term Fire and EMS service.

Public Works:

This year saw additional brush cutting on the town-maintained roadways. Road grading was done where needed and temporary repairs were made to Hayden Lane, Moore Road and Fogg Lane. Permanent repairs are scheduled to be done in 2024. The contract for snowplowing and sanding of our winter roads is up for renewal. We are in discussion with our present contractor to renew a multi-year contract. To decrease the cost of lights, heat and insurance etc. we are currently moving our public works equipment into one of the bays of the new fire station building. It is our goal to take the old fire station/Public works building out of service.

Culture and Recreation:

We would like to thank Jenn Stone and Phil Stanton as well as many other volunteers for taking over the responsibility of our July 4th celebration events. 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 heart breaking.

Community Services:

Once again, the Burlington selectboard would like to thank Maureen Bean along with all the great volunteers that work so hard at our local Food Pantry. To say that this community service has improved the lives of many in our community is an understatement. The pantry provides food assistance to over 400 families from many communities while giving out approximately 60,000 pounds of food per month.

As many of you have recently noticed, there are many trees in our cemeteries that are dying and have become a safety risk as well as a risk of causing damage to unreplaceable headstones. It is our intention to remove many of these tree's ASAP in 2024. Obtaining a contractor at a reasonable cost has been the challenge.

Town-wide:

The biggest portion of town taxation is the annual school budget. This year saw a less than 1% increase. The town of Burlington had 56 students enrolled in area schools in 2023/2024. Our annual school budget for 2023/2024 shows an overall cost of \$737,370. Actual tax appropriation for budget cost was \$405,802. This is possible because of State Subsidy Allocations and grants received for cost of special education.

We would like to thank our school board members and our superintendent 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.

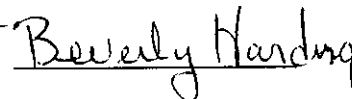

In closing, the selectboard encourages each you to get involved in your community. There is always a need for a committee member or volunteers. Come to the weekly selectboard meetings and share your concerns or questions. Help us make good decisions going forward for our town.

Thank you!

John Smith

Tom Lambert

Beverly Harding





Howland/Burlington Fire & EMS

10 Bridge street

P.O. Box 386 Howland ME

04448

Business 207-732-7195

Fax 207-732-7196

Proudly Serving The communities of:

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

2023 was another busy year for the Fire Department

Due to the decreasing numbers of part time call first responders, we have filled 19 fulltime positions to ensure staffing levels. We had three employees that graduated from the Penobscot County Firefighter II academy and three that have obtained their State EMT LIC and one who has obtained advanced EMT license. 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 emergency within our region.

We have continued to be successful with grants to purchase much-needed equipment and will diligently apply in the future. Grant money received in 2023 of \$21,000.00

We have replaced a 2011 ambulance with a new chassis.

Current apparatus list:

Howland Station

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.

1988 Ladder truck with 80-foot ladder

2002 Wildland truck with 200gpm pump and 400gal tank

2008 Als Ambulance

2016 Als Ambulance

2023 Als Ambulance

2021 total call volume

EMS 1324

Fire responses 274

Fire EMS employees are as follows:

Chief Josh McNally

Deputy Chief Eric St. Cyr

FF Chaplain Donache

A - Shift Asst. Chief Okane, Lt. Woods, FF Perkins, FF EMT York

B – Shift Asst. Chief Murray, Lt. Gunnell, FF Straton, FF Skulthorpe, FF Brown

C- Shift Asst. Chief Burr, Lt, Mulheron, FF EMT Gilman, FF EMT Spencer

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

CALL Department

FF Dillon

Paramedic Luce

EMT Vinal

We are always in search of more part time call people. You can obtain an application from the Town of Howland website. There is ample opportunity for education and part-time work.

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

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 ~ 2023-2024

To the Citizens of Burlington,

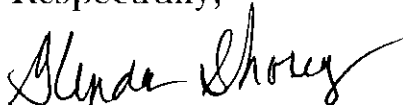
I would like to thank Jesse McNally for taking over in 2019 when the town was in need of a tax collector. She served the town well for 4 years. We wish her good luck in her new endeavors.

I started in September of 2023 and I want to thank you for letting me serve the Town of Burlington.

MY HOURS:	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 UPON REQUEST)

Respectfully,



Glenda Shorey

Tax Collector

UNCOLLECTED PROPERTY TAXES - 2023

As of 01/31/2024

*Note: Some of these may have been paid in part or in full after 01/31/2024

A.S. Madden Logging	\$ 82.50 *	Peter and Dorothy Goodwin	\$ 215.00
A.S. Madden Logging	\$ 103.75 *	Florence Goodwin	\$ 63.75
Ashley and Nicholas Albert	\$ 903.75	Michael Goodwin	\$ 517.50
Caroline Anderson	\$ 1,520.00	Arthur Gowell	\$ 726.75
Raymond Bailey	\$ 766.25	Mark and Lauren Hakala	\$ 436.25
Annette Bangs	\$ 441.25	Wayne and Lori Hammond	\$ 1,696.25 *
Brian Blake/Mary Girks	\$ 1,467.50	Mark Hancock	\$ 222.50
John Boshart	\$ 347.50	Hands On LLC	\$ 142.50
Lawrence Bouchard	\$ 332.50	Hands On LLC	\$ 1,615.00
James and Robin Breault	\$ 285.00	James Harris	\$ 1,621.25 *
David and Samantha Brooks	\$ 1,178.75	Robert Hartford	\$ 375.00
Susan Brown	\$ 433.75 *	Aaron Hawkins	\$ 283.75 *
Jason Burnham	\$ 775.00	David Hawkins	\$ 658.92 *
David Campbell	\$ 458.75	Michael and Kim Heald	\$ 740.00
Carl and Patricia Carr	\$ 2,991.25	Nathan and Heather Henderson	\$ 1,322.50
Patricia Carr	\$ 1,158.75	Kevin and Rheta Hickey	\$ 2,697.05
Cory and Adelaide Chapman	\$ 727.50 *	Billy Horner	\$ 81.25 *
Shane Chase/Melissa Emery	\$ 1,190.00	Nathaniel Jackson	\$ 1,071.25
Thomas Coyle	\$ 1,043.29	Giles Jennings	\$ 528.75 *
Thomas Coyle	\$ 275.00	Giles Jennings	\$ 851.25 *
Thomas Coyle	\$ 518.75	Mike and Denise Jones	\$ 1,098.75
Percy Crawford Jr.	\$ 637.50 *	Frederick Kaplan/Jean Kessler	\$ 671.25 *
Steven Crawford	\$ 423.75	William and Julie Kesson	\$ 640.00 *
Margaret Crocker-Curtis	\$ 206.25	Dillon and Gabrielle Knight	\$ 317.50
John Crooks	\$ 893.75	Travis Lane/Matthew Kladder	\$ 656.25
Robert Crowther	\$ 316.25	Thomas Leeman	\$ 296.25
Robert Crowther	\$ 643.75	Patrick Leonard/Thomas Coyle	\$ 967.50 *
Ashley Curtis/Joshua Michaud	\$ 205.00	Steven and Heidi Little	\$ 1,190.00 *
Ashley B Curtis Jr.	\$ 415.00	Russell and Bretannie Loveland	\$ 263.75 *
Jared Curtis	\$ 133.75	Christopher and Kimberly Lugdon	\$ 187.50
Jason and Erica Curtis	\$ 1,431.25 *	Ryan and Carrie Madden	\$ 275.00
Kyran Dasziewicz	\$ 532.50	Ryan and Carrie Madden	\$ 531.25
Paula and Jerry Dekeyser	\$ 586.25	Richard Maher	\$ 568.75
Calvin Dixon	\$ 341.25	Matthew and Heidi Malo	\$ 703.75
Cory and Rachael Dorais	\$ 815.00 *	Joseph and Alycia Maregni	\$ 533.75
Eric and Melissa Drinkwater	\$ 736.25	Richard Marvel	\$ 67.50 *
Norman and Rose Dunn	\$ 316.25	Richard Marvel	\$ 462.50 *
James and Stacy Duvall	\$ 1,055.00	Cheryl McCaffrey	\$ 200.00
Earle John	\$ 121.25	Garrett Andrew McCoy	\$ 393.75
Aakon Ellis	\$ 372.50	Laura McIvor	\$ 1,815.00
Catherine Estabrook	\$ 882.50	Jennifer McKenzie	\$ 170.00 *
Albert Ferreira	\$ 602.50	Mack McLaskey	\$ 1,898.75
George and Maria Ferro	\$ 38.75	Merl and Tammy Reed	\$ 425.00
Jon and Janelle Fitch	\$ 1,721.25	Lucas Meservey	\$ 458.75
Dustin Fogg	\$ 572.50	Mid Maine Communications	\$ 411.25
Dustin Fogg	\$ 687.50	Stephen A Moitozo	\$ 23.75
Timothy Fournier	\$ 493.75 *	Matthew Muncey	\$ 408.75
Timothy Frenette	\$ 275.00 *	Misty Noble	\$ 281.25
Timothy Frenette	\$ 87.50 *	David and Jennifer Growden	\$ 425.00
Timothy Frenette	\$ 276.25 *	Reginald Paradis	\$ 382.50
Alexander Galloway	\$ 463.75	Reginald Paradis	\$ 341.25
Michael Gauthier	\$ 1,305.00	Floyd and Linda Pickard	\$ 727.50 *
Anthony and Jennifer Gervasi	\$ 301.25 *	Mark Pillsbury	\$ 403.75 *
MaryAnn Goedeke/J McKenzie	\$ 342.50 *	Michael and Emily Pond	\$ 751.25
MaryAnn Goedeke	\$ 218.75 *	Merl and Tamie Reed	\$ 232.50

UNCOLLECTED PROPERTY TAXES - 2023

As of 01/31/2024

*Note: Some of these may have been paid in part or in full after 01/31/2024

Carl Rippon	\$ 1,393.75	Johathan Tardif	\$ 985.00 *
Jamie Rivera	\$ 352.50 *	Donna Terry and Mark Hancock	\$ 680.00
Allan and Katherine Roberts	\$ 1,601.25 *	Justin Tozier	\$ 762.50
Donald and Holly Russell	\$ 275.00	Margaret Tremblay	\$ 2,418.75 *
Glenn and Angela Sabins	\$ 1,073.75	Elgin Turner	\$ 443.75 *
Albert Santoro II	\$ 1,103.75	Jeffrey and Rhonda Vicaire	\$ 1,561.25
Shawn Scott	\$ 1,607.50	Jeffrey and Rhonda Vicaire	\$ 213.75
Wayne and Kevin Sellars	\$ 636.25	David Washburn	\$ 630.00
Adam Shaw and Jamie Gunter	\$ 450.00 *	David Washburn	\$ 237.50
Archie Shorey	\$ 1,035.00	Elwin Weeks	\$ 275.00
Ronald and Beverly Shorter	\$ 200.00	William Weitz/Karen Rasmussen	\$ 1,526.25 *
Ronald and Beverly Shorter	\$ 727.50	Scott Wescott	\$ 552.50
Clayton and Victoria Sibley	\$ 235.00	Bernard and Darren Weymouth	\$ 568.75
Clayton and Victoria Sibley	\$ 666.25	Darren Whitney	\$ 200.00
Sigma XI Properties LLC	\$ 350.00	Troy Willett	\$ 1,652.50 *
Aaron Silverstein	\$ 316.25 *	Destra Wilson	\$ 892.50 *
Rebecca Ann Smith	\$ 1,222.50	Lawrence Wing	\$ 462.50
Douglas and Tammy Wilson	\$ 210.00	Lawrence Wing	\$ 757.50
Wayne Smith	\$ 327.50 *	John Woodward Jr.	\$ 521.25 *
Delbert Spencer	\$ 543.75	John Woodward Jr.	\$ 870.00 *
Phillip and Tracy Sprague	\$ 801.25		
Philip Stanton	\$ 1,506.25	TOTAL	\$104,484.76
Philip Stanton	\$ 295.00		
Shelley Stropparo	\$ 210.00 *		
Christopher Sweeten	\$ 633.75		

***Expected stabilization receivable from the State of Maine is \$1965.92

***\$4101.73 paid to 2023 taxes were dated previous to fiscal year end in TRIO but paid after 01/31/2024 in actual receipts

UNCOLLECTED PROPERTY TAXES - 2022

As of 01/31/2024

*Note: Some of these may have been paid in part or in full after 01/31/2024

John Bushart	\$ 391.19	Travis Lane/Matthew Kladder	\$ 1,389.52 *
Samantha and David Brooks	\$ 1,566.96	Matthew and Heidi Malo	\$ 1,471.44 *
David Campbell	\$ 379.58	Cheryl McCaffrey	\$ 230.95
Patricia and Carl Carr	\$ 3,299.96	Laura McIvor	\$ 1,122.96
Patricia Carr	\$ 1,455.86	Mack McLaskey	\$ 2,082.72
Margaret Crocker-Curtis	\$ 144.09 *	Lucas Meservey	\$ 261.84
Ashley B Curtis Jr.	\$ 472.44 *	Sigma XI Properties LLC	\$ 253.54
Jared Curtis	\$ 91.02	Aaron Silverstein	\$ 207.11 *
Norman and Rose Dunn	\$ 270.12	Rebecca Ann Smith	\$ 1,243.62 *
George and Maria Ferro	\$ 203.79	Tracy and Phillip Sprague	\$ 815.73
Jon and Janelle Fitch	\$ 1,726.16	Philip Stanton	\$ 1,542.09
Billy Homer	\$ 155.70 *	Christopher Sweeten	\$ 639.94
Frederick Kaplan/Jean Kessler	\$ 732.81 *	TOTAL	\$ 22,151.14

UNCOLLECTED PROPERTY TAXES - 2021

As of 01/31/2024

*Note: Some of these may have been paid in part or in full after 01/31/2024

Jared Curtis	\$ 154.75 *		
Norman and Rose Dunn	\$ 302.10 *		
Lucas Meservey	\$ 277.14 *		
		TOTAL	\$ 733.99

Treasurer's Report

2023-2024

To the citizens of Burlington:

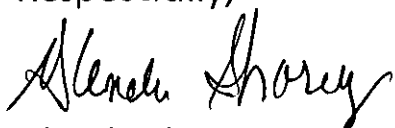
Thank you for your trust in allowing me to act as treasurer for the past year. It has been both a pleasure and a privilege to work for the town.

All the municipal and TIF accounts are held with Machias Savings Bank. We turned our accounts into sweep accounts and were able to earn 2% interest on the regular accounts and 4% interest on the TIF CD's. The CD accounts alone earned \$43,668.15. Our overall interest income increased by 261% over last year!

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, TIF expenses and uncollected property taxes.

Respectfully,

A handwritten signature in black ink, appearing to read "Glenda Shorey". The signature is fluid and cursive, with the first name "Glenda" and last name "Shorey" clearly distinguishable.

Glenda Shorey, Treasurer

2023-2024
SOURCES OF REVENUE

REAL ESTATE COMMITMENT	\$	1,091,770.58
HOMESTEAD EXEMPTION		22,978.00
RECREATION EXCISE TAXES		1,137.20
AUTO EXCISE TAXES		72,653.94
AGENT FEES		2,909.00
REVENUE SHARING		53,181.44
EDUCATION SUBSIDY		351,067.07
SPECIAL EDUCATION SUBSIDY		23,205.62
DOG LICENSES		531.00
PLUMBING & BLDG. PERMITS		4,596.52
FIRE DEPARTMENT DONATIONS		846.13
INTEREST INCOME		85,851.76
INTEREST ON R/E TAXES		1,694.71
VETERANS REIMBURSEMENTS		226.00
R/E TAX LIEN FEES		4,267.30
SNOWMOBILE REFUND & GRANT		638.92
TOWN CLERK FEES		535.00
HIGHWAY ASSISTANCE FUND		24,884.00
TREE GROWTH REIMBURSEMENTS		74,795.46
EQUIPMENT RENTAL INCOME		3,452.50
BETE REIMBURSEMENT		3.00
MISC CHARGES FOR SERVICES		982.85
FROM CAPITAL RESERVE		32,500.00
TOWN HALL RENT		1,375.00
FROM TIF FUND		122,204.00
TIF RECAPTURE		106,953.00
TAX ABATEMENTS		(8,423.78)
TAX SUPPLEMENTS		7,889.31
MISC REVENUE		56.80
SAFETY GRANT		2,067.26
INSURANCE DIVIDENDS		1,164.00
TOTAL REVENUES	\$	2,087,993.59

2023-2024
STATEMENT OF EXPENSES

GENERAL GOVERNMENT

Appropriation - from Surplus	\$ 26,000.00
Appropriation-from TIF	\$ 33,250.00
Appropriation - from Taxation	\$ 24,384.00
Appropriation - from Tree Growth	\$ 76,366.00
Total Authorized	\$ 160,000.00

Elected officials wages	\$ 32,000.00
Employee wages	\$ 35,116.34
Payroll taxes	\$ 9,216.92
Training and development	\$ 30.00
Travel and mileage	\$ 971.03
Heat	\$ 2,103.56
Telephone	\$ 2,886.22
Legal	\$ 2,365.00
Auditor	\$ 7,500.00
Business services	\$ 4,173.61
IT services	\$ 2,847.85
Workers compensation insurance	\$ 1,734.98
Insurance	\$ 14,464.18
Advertising	\$ 657.95
Printing and copying	\$ 1,710.46
Postage	\$ 2,679.04
Dues	\$ 1,678.00
Licenses, permits and fees	\$ 4,533.80
General supplies	\$ 2,650.86
Electricity	\$ 1,989.87
Buildings and improvements	\$ 619.00
Meeting expenses	\$ 140.77
Miscellaneous expenditures	\$ 1,186.78
Office Equipment	\$ 395.99
Assessing	\$ 12,000.00
TOTAL EXPENSE	\$ 145,652.21
 TO SURPLUS	 \$ 14,347.79
TOTAL	\$ 160,000.00

PUBLIC SAFETY

Carried forward	\$ 31,552.00
Appropriation- from Taxation	\$ 65,000.00
Appropriation- from Surplus	\$ 4,000.00
Total Authorized	\$ 100,552.00
Employee wages	\$ 404.39
Heat	\$ 2,086.71
Electricity	\$ 2,611.05
Animal control	\$ 900.00
Testing services	\$ 440.00
Repairs and maintenance	\$ 345.66
Street lights	\$ 4,311.98
Fire services	\$ 55,438.76
General supplies	\$ 65.00
TOTAL EXPENSE	\$ 66,603.55
TO SURPLUS	\$ 688.45
CARRIED FORWARD	\$ 33,260.00
TOTAL	\$ 100,552.00

CULTURE AND RECREATION

Surplus	\$ 1,000.00
Appropriation - from TIF	\$ 2,750.00
Total Authorized	\$ 3,750.00
Flags	\$ 954.96
TOTAL EXPENSE	\$ 954.96
TO SURPLUS	\$ 2,795.04
TOTAL	\$ 3,750.00

PUBLIC WORKS

Appropriation - from Surplus	\$ 22,500.00
Appropriation - Capital Reserve	\$ 5,000.00

Appropriation-from TIF	\$ 84,204.00
Appropriation-from Taxation	\$ 70,872.00
Appropriation-from Excise tax	\$ 62,424.00
Total Authorized	\$ 245,000.00

Employee wages	\$ 5,088.06
Electricity	\$ 1,025.52
Repairs and maintenance	\$ 5,687.12
Paving and road work	\$ 12,889.47
Snowplowing	\$ 116,180.62
Salt,sand, calcium and chemicals	\$ 54,086.45
Miscellaneous expense	\$ 1,139.06
Mileage	\$ 65.50
Gas and oil	\$ 2,696.86
General supplies	\$ 1,143.85

TOTAL EXPENSE	\$ 200,002.51
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TO SURPLUS	\$ 44,997.49
TOTAL	\$ 245,000.00

COMMUNITY SERVICES

Carried Forward	\$ 13,442.00
Appropriation - from Capital Reserve	\$ 25,000.00
Appropriation - from TIF	\$ 2,000.00
Appropriation - from Cemtery Improvement	\$ 2,500.00
Appropriation-from Taxation	\$ 7,600.00
Appropriation - Cemetery Trust	\$ 5,000.00
Total Authorized	\$ 55,542.00

Employee wages	\$ 9,642.86
Snowmobile Club	\$ 2,622.06
Cemetery care and maintenance	\$ 2,340.05
Playground expense	\$ 750.00

TOTAL EXPENSE	\$ 15,354.97
TO SURPLUS	\$ (1,501.97)
CARRIED FORWARD	\$ 41,689.00
TOTAL	\$ 55,542.00

TOWN WIDE

Carried forward	\$ 312,885.00
Appropriation-from Taxation	\$ 526,110.50
Appropriation-from Education subsidies	\$ 374,273.00
Appropriation- from Surplus	\$ 10,000.00
Total Authorized	\$ 1,223,268.50

County tax	\$ 78,709.25
Education	\$ 737,369.86
BLT assessments	\$ 51,000.00
Property taxes	\$ 1,521.83
Town wide other	\$ 96.25

TOTAL EXPENSE	\$ 868,697.19
SURPLUS	\$ (1,018.69)
CARRIED FORWARD FOR EDUCATION	\$ 355,590.00
TOTAL	\$ 1,223,268.50

2023-2024
TIF ACCOUNTS STATEMENT OF EXPENSES

ADMINISTRATION

Total Authorized \$ 3,250.00

EXPENSES

Adminstration 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 \$ 653.50

Total Legal Expense \$ 653.50

Carried Forward \$ 9,346.50

TOTAL \$ 10,000.00

SALT/SAND

Total Authorized \$ 24,204.00

EXPENSES

Sand/Salt costs \$ 24,204.00

Total Salt/Sand Expense \$ 24,204.00

Carried Forward \$ -

TOTAL \$ 24,204.00

SUMMER ROADS

Total Authorized	\$ 60,000.00
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EXPENSES

\$ 60,000.00

Total Summer Road expense	\$ 60,000.00
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Carried Forward	\$ -
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TOTAL	<u>\$ 60,000.00</u>
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Stewart M. Lord Historical Society

Total Authorized	\$ 2,000.00
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EXPENSES

Salaries & Wages (Gross)	\$ -
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Payroll Taxes	\$ -
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Project Costs	\$ 2,000.00
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Total expense	\$ 2,000.00
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Carried Forward	\$ -
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TOTAL	<u>\$ 2,000.00</u>
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TAX MAPS

Total Authorized	\$ 5,000.00
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EXPENSES

GIS Mapping	\$ 4,740.00
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\$ -

Total GIS Expense	\$ 4,740.00
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Carried Forward	\$ 260.00
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TOTAL	<u>\$ 5,000.00</u>
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4TH OF JULY

Total Authorized	\$ 2,000.00
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EXPENSES

4th of July costs	\$ 1,688.92
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Total 4th of July Expense	\$ 1,688.92
Carried Forward	\$ 311.08
TOTAL	<u>\$ 2,000.00</u>

FLAGS

Total Authorized	\$ 750.00
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EXPENSES

Flags	\$ 954.96
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Total Flags Expense	\$ 954.96
Carried Forward	\$ (204.96)
TOTAL	<u>\$ 750.00</u>

Training and Scholarships

Total Authorized	\$ 15,000.00
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EXPENSES

Training	\$ 993.33
Lodging & Mileage	\$ 159.82
Payroll taxes	\$ 151.75
Salaries and Wages	\$ 868.49
Scholarships	\$ 14,000.00
Total Employee Training Expense	\$ 16,173.39
Carried Forward	\$ (1,173.39)
TOTAL	<u>\$ 15,000.00</u>

CAPITAL RESERVE FUNDS

MACHIAS SAVINGS BANK MONEY MARKET #90631526

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	T/R #	WITHDRAWN	BALANCE 1/31/2024	
FEBRUARY	\$ 770,500.42	\$ 978.11	\$ 21,580.00			\$ 793,058.53	Highway assistance
MARCH		\$ 1,179.57				\$ 794,238.10	
APRIL		\$ 1,066.93				\$ 795,305.03	
MAY		\$ 1,238.81				\$ 796,543.84	
JUNE		\$ 1,300.12				\$ 797,843.96	
JULY		\$ 1,345.81	\$ 377.60			\$ 799,567.37	127.60 Cem dividends 250.00 fire donation
AUGUST		\$ 1,348.71	\$ 127.60			\$ 801,043.68	Cem dividends
SEPTEMBER		\$ 1,305.13				\$ 802,348.81	
OCTOBER		\$ 1,352.37	\$ 139.20		\$ 32,500.00	\$ 771,340.38	Cem dividends
NOVEMBER		\$ 1,258.67				\$ 772,599.05	*see below
DECEMBER		\$ 1,298.55	\$596.13			\$ 774,493.73	Funds that were held at the fire station
JANUARY		\$ 1,310.97	\$139.20			\$ 775,943.90	Cem dividends
TOTALS:	\$ 770,500.42	\$ 14,983.75	\$22,959.73		\$32,500.00	<u>\$ 775,943.90</u>	

* 25000.00 for cemetery repairs projects
 *5000.00 for cemetery repairs projects
 *2500.00 for cemetery care

CAPITAL RESERVE

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	TR #	WITHDRAWN	BALANCE 1/31/2024
FEBRUARY	\$ 562,072.45	\$ 694.08				\$ 562,766.53
MARCH		\$ 837.03				\$ 563,603.56
APRIL		\$ 757.11				\$ 564,360.67
MAY		\$ 879.08				\$ 565,239.75
JUNE		\$ 922.59				\$ 566,162.34
JULY		\$ 954.56				\$ 567,116.90
AUGUST		\$ 956.46				\$ 568,073.36
SEPTEMBER		\$ 925.55				\$ 568,998.91
OCTOBER		\$ 955.45			\$ 25,000.00	\$ 544,954.36
NOVEMBER		\$ 889.25				\$ 545,843.61
DECEMBER		\$ 916.72				\$ 546,760.34
JANUARY		\$ 925.32				\$ 547,685.66
TOTALS:	\$ 562,072.45	\$ 10,613.20			\$ 25,000.00	\$ 547,685.66

HIGHWAY ASSISTANCE

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	TR #	WITHDRAWN	BALANCE 1/31/2024
FEBRUARY	\$ 65,939.95	\$ 108.08	\$ 21,580.00			\$ 87,628.03
MARCH		\$ 130.34				\$ 87,758.37
APRIL		\$ 117.89				\$ 87,876.26
MAY		\$ 136.88				\$ 88,013.14
JUNE		\$ 143.66				\$ 88,156.80
JULY		\$ 148.63				\$ 88,305.43
AUGUST		\$ 148.93				\$ 88,454.36
SEPTEMBER		\$ 144.12				\$ 88,598.48
OCTOBER		\$ 155.61				\$ 88,754.09
NOVEMBER		\$ 144.83				\$ 88,898.92
DECEMBER		\$ 149.30				\$ 89,048.22
JANUARY		\$ 150.70				\$ 89,198.92
TOTALS:	\$ 65,939.95	\$ 1,678.97	\$ 21,580.00		\$ 0.00	\$ 89,198.92

LRAP-MAINE

FIRE DEPARTMENT EQUIPMENT

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	TR #	WITHDRAWN	BALANCE 1/31/2024
FEBRUARY	\$ 54,791.12	\$ 67.66				\$ 54,858.78
MARCH		\$ 81.60				\$ 54,940.38
APRIL		\$ 73.80				\$ 55,014.18
MAY		\$ 85.69				\$ 55,099.87
JUNE		\$ 89.93				\$ 55,189.80
JULY		\$ 93.47	\$ 250.00			\$ 55,533.27
AUGUST		\$ 93.66				\$ 55,626.93
SEPTEMBER		\$ 90.63				\$ 55,717.56
OCTOBER		\$ 97.86				\$ 55,815.42
NOVEMBER		\$ 91.08				\$ 55,906.50
DECEMBER		\$ 94.89	\$ 596.13			\$ 56,597.52
JANUARY		\$ 95.78				\$ 56,693.30
TOTALS:	\$ 54,791.12	\$ 1,056.05	\$846.13		\$0.00	\$ 56,693.30

Donation

Cash on hand at fire station

SPECIAL EDUCATION FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	TR #	WITHDRAWN	BALANCE 1/31/2024
FEBRUARY	\$ 67,992.39	\$ 83.96				\$ 68,076.35
MARCH		\$ 101.25				\$ 68,177.60
APRIL		\$ 91.59				\$ 68,269.19
MAY		\$ 106.34				\$ 68,375.53
JUNE		\$ 111.60				\$ 68,487.13
JULY		\$ 115.47				\$ 68,602.60
AUGUST		\$ 115.70				\$ 68,718.30
SEPTEMBER		\$ 111.96				\$ 68,830.26
OCTOBER		\$ 120.89				\$ 68,951.15
NOVEMBER		\$ 112.51				\$ 69,063.66
DECEMBER		\$ 115.99				\$ 69,179.65
JANUARY		\$ 117.09				\$ 69,296.74
TOTALS:	\$ 67,992.39	\$ 1,304.35	\$0.00		\$0.00	\$ 69,296.74

CEMETERY TRUST FUND

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	TR #	WITHDRAWN	BALANCE 1/31/2024
FEBRUARY	\$ 16,907.18	\$ 20.88				\$ 16,928.06
MARCH		\$ 25.18				\$ 16,953.24
APRIL		\$ 22.77				\$ 16,976.01
MAY		\$ 26.44				\$ 17,002.45
JUNE		\$ 27.75				\$ 17,030.20
JULY		\$ 28.93	\$ 127.60			\$ 17,186.73 Dividends from stocks BOA
AUGUST		\$ 29.20	\$ 127.60			\$ 17,343.53 Dividends from stocks BOA
SEPTEMBER		\$ 28.26				\$ 17,371.79
OCTOBER		\$ 21.98	\$ 139.20		\$ 5,000.00	\$ 12,532.97 Dividends from stocks BOA
NOVEMBER		\$ 20.46				\$ 12,553.43
DECEMBER		\$ 21.08				\$ 12,574.51
JANUARY		\$ 21.52	\$ 139.20			\$ 12,735.23 Dividends from stocks BOA
TOTALS:	\$ 16,907.18	\$ 294.45	\$533.60		\$5,000.00	<u>\$ 12,735.23</u>

CEMETERY IMPROVEMENT ACCOUNT

MACHIAS SAVINGS BANK

MONTH	BALANCE 2/1/2023	INTEREST EARNED	RECEIPTS	TR #	WITHDRAWN	BALANCE 1/31/2024
FEBRUARY	\$ 2,797.33	\$ 3.45				\$ 2,800.78
MARCH		\$ 4.17				\$ 2,804.95
APRIL		\$ 3.77				\$ 2,808.72
MAY		\$ 4.38				\$ 2,813.10
JUNE		\$ 4.59				\$ 2,817.69
JULY		\$ 4.75				\$ 2,822.44
AUGUST		\$ 4.76				\$ 2,827.20
SEPTEMBER		\$ 4.61				\$ 2,831.81
OCTOBER		\$ 0.58			\$ 2,500.00	\$ 332.39
NOVEMBER		\$ 0.54				\$ 332.93
DECEMBER		\$ 0.56				\$ 333.49
JANUARY		\$ 0.56				<u>\$ 334.05</u>
TOTALS:	\$ 2,797.33	\$ 36.72	\$0.00		\$2,500.00	<u>\$ 334.05</u>

To GEORGE WILLIAMSON 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 25th day of March, 2023** 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 27th day of March, 2023** AD at six o'clock in the afternoon, then and there to act on articles #3 through #26 as set out below:

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

ARTICLE 2 To elect a:
Third Selectman, Three-year term
BEVERLY HARDING ELECTED

Burlington School Committee Member, Three-year term
SUZANNE MORTON ELECTED

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

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	\$ 10,000	\$15,000
Second Selectman	\$ 3,000	\$ 4,000
Third Selectman	\$ 3,000	\$ 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 **\$160,000** for General Government.
Recommended PASSED
Total approved for 2022-2023 fiscal year: \$149,000. 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 **\$69,000** for Public Safety.
Recommended PASSED
Total approved for 2022-2023 fiscal year: \$27,650.
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, hydrants, streetlights, etc.
- ARTICLE 11 To see if the town will raise and appropriate **\$245,000** for Public Works.
Recommended PASSED
Total approved for 2022-2023 fiscal year: \$236,500.
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 **\$3,750** for Culture and Recreation.
Recommended PASSED
Total approved for 2022-2023 fiscal year: \$2,750.
Culture and Recreation includes expenditures for the Fourth of July, Spring Fling, summer rec programs, playground improvements and maintenance, flag replacements, etc.
- ARTICLE 13 To see if the town will raise and appropriate **\$44,100** for Community Services.
Recommended PASSED
Total approved for 2022-2023 fiscal year: \$31,963.
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 **\$51,600** for Town-Wide.
Recommended PASSED

Total approved for 2022-2023 fiscal year: \$52,000.

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 **\$209,790** based on estimates of non-tax municipal revenues for the year.
Recommended PASSED

Total approved for 2022-2023 fiscal year: \$184,287.

This article reduces taxes to be raised in Articles 10 through 16 by the total estimates of revenues from sources such as 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 **\$30,000** and to appropriate that amount from the town's capital projects fund.
Recommended PASSED

Total approved for 2022-2023 fiscal year: \$27,000.

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 **\$122,204** and to appropriate that amount from the town's TIF fund.
Recommended PASSED

Total approved for 2022-2023 fiscal year: \$74,372

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 2022-2023 fiscal year: \$10,000

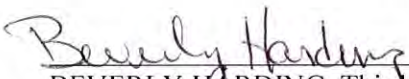
This article authorizes the expenditure from TIF funds to pay for TIF-related legal expenditures. These expenditures are in addition to the amounts the TIF will expend to pay the TIF developer, which is one-half of the taxes assessed on the captured assessed value of property within the TIF district

- 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 AS AMMENDED
- ARTICLE 20 To see if the town will authorize the Board of Selectmen to transfer up to 15% from 2023-2024 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 to dispose of tax-acquired property in any manner which the selectboard deems to be in the best interest of the Town.
Recommended PASSED AS AMMENDED
- ARTICLE 24 To see if the town will vote to authorize the Board of Selectmen on behalf of the town to dispose of obsolete office equipment.
PASSED
- ARTICLE 25 To see if the town will vote to charge interest on all 2022 real estate and personal property taxes which remain unpaid on or after January 1, 2024, and to set the interest rate at **4.0% per annum**. (Interest will be charged on the full amount for non-payment on the first day payment is late.)
Recommended PASSED AS AMMENDED
- ARTICLE 26 To see if the town will vote to set an interest rate of **5% per annum** for prepayment of taxes.
Recommended NOT PASSED

Given under our hands this 8th day of March, 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.


GEORGE WILLIAMSON, Citizen of Burlington

**WARRANT
SPECIAL TOWN MEETING MINUTES
TOWN OF BURLINGTON**

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 6, 2023, at 6:00 P.M. for the purpose of determining the following articles:

ARTICLE 1A: To elect a Moderator. CODY SMITH ELECTED AS MODERATOR

**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 \$575,000.00 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 \$3,662.81 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 \$19,540.00 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 \$665,596.31**) 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 \$303,195.00**).

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 \$102,606.50** which exceeds the State's Essential Programs and Services allocation model by (**School Committee Recommends \$102,606.50**) as required to fund the budget recommended by the School Committee.

WRITTEN BALLOT VOTE 11-0 PASSED

The School Committee recommends \$102,606.50 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$102,606.50: 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, 2023, and ending June 30, 2024, 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 \$818,202.81

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 2023-2024 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, 2023 through June 30, 2024 be approved in the amount of **\$2,190,880.32**, and shall **Burlington** raise **\$3,662.81** 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 **\$47,900** for the year beginning July 1, 2023 through June 30, 2024 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 **\$254.94** 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 RESERVE
ACCOUNTS OF THE CAREER AND TECHNICAL EDUCATION REGION**

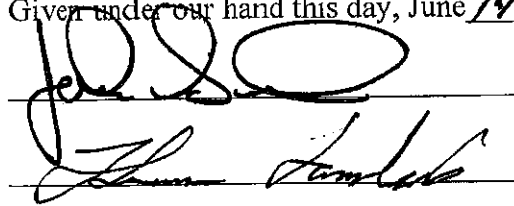
ARTICLE 19: Shall the Cooperative Board of the Northern Penobscot Career and Technical Education Region III be authorized to expend funds in the **Capital Reserve Account** for the purpose that such reserve account was created and in an amount not to exceed the lesser of **\$127,442.38** or the balance of such reserve account for the year beginning July 1, 2023 through June 30, 2024? **PASSED**

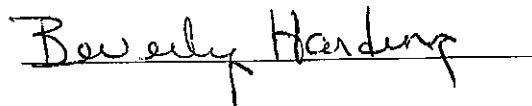
ARTICLE 20: Shall the Cooperative Board of the Northern Penobscot Career and Technical Education Region III be authorized to expend funds in the **Salary/Benefits Reserve Account** for the purpose that such reserve account was created and in an amount not to exceed the lesser of **\$70,000** or the balance of such reserve account for the year beginning July 1, 2023 through June 30, 2024? **PASSED**

**ARTICLE 21 AUTHORIZES THE DISPOSITION OF ADDITIONAL STATE
SUBSIDY**

ARTICLE 21: 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**

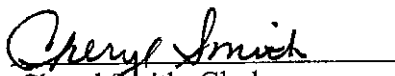
Given under our hand this day, June 14, 2023, at Burlington, Maine.


Thomas Hamble


Beverly Harding

A majority of the municipal officers of the Town of Burlington

A true copy of the Warrant, attest:


Cheryl Smith, Clerk
Town 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 31th day of July, 2023 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 "Burlington Road Ordinance" be enacted?" **PASSED**
- ARTICLE 4 "Shall an ordinance entitled "Ordinance Pertaining to the Office of Tax Collector and Treasurer" be repealed? (This ordinance was enacted on December 18th, 2003 at a Special town Meeting) **PASSED**

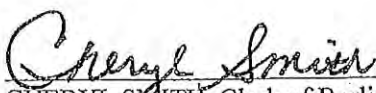
Given under our hands this 19th day of July, 2023.


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 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 11th day of September, 2023 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.

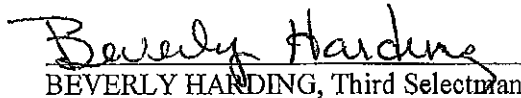
ARTICLE 1 To elect a moderator to preside at said meeting and to vote by written ballot. Cody Smith

ARTICLE 2 "Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on days other than Sunday?" passed

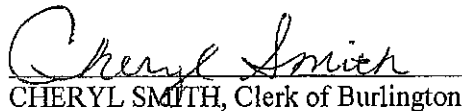
Given under our hands this 2nd day of August, 2023.


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



Town of Burlington

~ P.O. Box 70 ~ Burlington, Maine 04417 ~ Phone: 732-3985 ~ Fax: 732-8840 ~
~ Email: townclerk@burlingtonme.com

SPECIAL TOWN MEETING
JANUARY 9TH, 2024

TOWN ORDINANCE

CALLED TO ORDER: 6:00

MODERATOR: **CODY SMITH**

“SHALL THE EXISTING ORDINANCE ENTITLED, “BURLINGTON ORDINANCE
TOWN OF BURLINGTON’ ADOPTED MARCH 26TH, 1990 BE REPEALED AND
REPLACED BY AN ORDINANCE ENTITLED “TOWN OF BURLINGTON BUILDING
CODE ORDINANCE” TO BECOME EFFECTIVE ON FEBRUARY, 1ST 2024

PASSED

ADJOURNED: 6:22

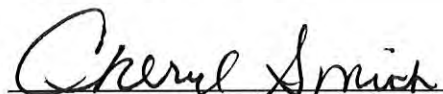


FIRST SELECTMAN



SECOND SELECTMAN

THIRD SELECTMAN



TOWN CLERK

BURLINGTON-LOWELL TRANSFER STATION

FINANCIAL STATEMENTS

For the Year Ended January 31, 2024

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NOTES TO FINANCIAL STATEMENTS	6 – 8



CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA
Glenn D. Goodwin, CPA
Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Poake, 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

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, 2024, 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, 2024, 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.

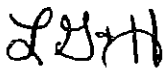
Required Supplementary Information

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 15, 2024

BURLINGTON-LOWELL TRANSFER STATION
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
JANUARY 31, 2024

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash - Checking	\$ 37,090	\$ -	\$ 37,090
Prepaid Exepenses	600	-	600
Capital Assets, net of Accumulated Depreciation	<u>-</u>	<u>53,864</u>	<u>53,864</u>
Total Assets	<u>\$ 37,690</u>	53,864	91,554
LIABILITIES			
Accounts Payable and Accrued Expenses	\$ 467	\$ -	\$ 467
DEFERRED INFLOWS OF RESOURCES			
Unearned Contract Revenue	<u>7,250</u>	<u>-</u>	<u>7,250</u>
FUND BALANCE/NET POSITION			
<i>Fund Balance:</i>			
Unassigned	<u>29,973</u>	<u>(29,973)</u>	-
Total Liabilities and Fund Balances	<u>\$ 37,690</u>		
<i>Net Position:</i>			
Invested in Capital Assets		53,864	53,864
Unrestricted		<u>29,973</u>	<u>29,973</u>
Total Net Position		<u>\$ 83,837</u>	<u>\$ 83,837</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, 2024**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUE			
Assessments	\$ 114,250	\$ -	\$ 114,250
Recycling Income	1,910	-	1,910
Interest Income	549	-	549
Total Revenue	<u>116,709</u>	<u>-</u>	<u>116,709</u>
EXPENDITURES/EXPENSES			
<i>Current:</i>			
Tipping Fees	31,557	-	31,557
Trucking	23,552	-	23,552
Personnel Costs	18,806	-	18,806
Snowplowing	4,400	-	4,400
Maintenance	3,415	-	3,415
Equipment Rental	3,286	-	3,286
Accounting and Legal	2,500	-	2,500
Depreciation Expense	-	3,950	3,950
Other Current	5,372	-	5,372
Total Expenditures/Expenses	<u>92,888</u>	<u>3,950</u>	<u>96,838</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	23,821	(23,821)	-
CHANGE IN NET POSITION	-	19,871	19,871
FUND BALANCE/NET POSITION - February 1, 2023, as restated	<u>6,152</u>	<u>57,814</u>	<u>63,966</u>
FUND BALANCE/NET POSITION - January 31, 2024	<u>\$ 29,973</u>	<u>\$ 53,864</u>	<u>\$ 83,837</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, 2024, none of the Transfer Station's bank balance of \$39,562 was exposed to custodial credit risk.

3. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance <u>Feb. 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>Jan. 31, 2024</u>
<i>Capital assets being depreciated:</i>				
Buildings	\$ 13,493	\$ -	\$ -	\$ 13,493
Equipment	<u>62,770</u>	<u>-</u>	<u>-</u>	<u>62,770</u>
Total Capital Assets Being Depreciated	76,263	-	-	76,263
<i>Less accumulated depreciation for:</i>				
Buildings	(7,985)	(270)	-	(8,255)
Equipment	<u>(10,464)</u>	<u>(3,680)</u>	<u>-</u>	<u>(14,144)</u>
Total Accumulated Depreciation	<u>(18,449)</u>	<u>(3,950)</u>	<u>-</u>	<u>(22,399)</u>
Capital assets, net	<u>\$ 57,814</u>	<u>\$(3,950)</u>	<u>\$ -</u>	<u>\$ 53,864</u>

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

Depreciation expense for the current year was \$3,950.

4. LONG-TERM CONTRACT

During the year ended January 31, 2022, 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, 2021 to June 30, 2024, and the Transfer Station will receive \$6,000 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, 2024, the Town of Burlington paid Burlington-Lowell Transfer Station \$50,000 for assessment and \$1,000 for plowing. The Town of Lowell paid Burlington-Lowell Transfer Station \$50,000 for assessment and \$500 for plowing. The Burlington-Lowell Transfer Station paid the Town of Burlington \$3,286 for equipment operations and paid \$2,000 for plowing.

6. PRIOR PERIOD ADJUSTMENT

Beginning of the year unrestricted fund balance/net position was decreased by \$2,500 for unearned revenue that should have been recorded last year.

7. 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, 2024

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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, 2024, 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, 2024, 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.

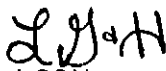
Supplementary Information

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 18, 2024

**TOWN OF BURLINGTON
STATEMENT OF NET POSITION
JANUARY 31, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 3,663,428
Investment in Corporate Stock	19,726
Receivables:	
Current-Year Taxes Receivable	110,630
Prior-Years' Taxes Receivable	21,061
Prepaid Insurance	4,139
Capital Assets:	
Investment in Burlington-Lowell Transfer Station	41,919
Land	81,369
Playground, Net of Accumulated Depreciation	15,605
Infrastructure, Net of Accumulated Depreciation	231,386
Building, Net of Accumulated Depreciation	1,044,392
Equipment, Net of Accumulated Depreciation	<u>179,637</u>
Total Capital Assets	<u>1,594,308</u>
 Total Assets	 5,413,292
 LIABILITIES	
Accounts Payable	7,272
 DEFERRED INFLOWS OF RESOURCES	
Prepaid Taxes	<u>1,182</u>
 NET POSITION	
Invested in Capital Assets	1,594,308
Restricted for:	
Nonexpendable Trust Principal	6,190
Cemetery Maintenance	26,271
American Rescue Plan Act Funds	822
Tax Increment Financing District - Town Project Costs	1,982,635
Subsequent Years Expenditures	793,093
Unrestricted	<u>1,001,519</u>
 Total Net Position	 <u>\$ 5,404,838</u>

**TOWN OF BURLINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2024**

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	\$ 146,359	\$ 9,262	\$ -	\$ -	\$ (137,097)
Highways	228,731	5,453	-	24,884	(198,394)
General Assistance	-	-	-	-	-
Assessing	4,740	-	-	-	(4,740)
Fire Department	91,868	-	846	-	(91,022)
Sanitation	50,000	-	-	-	(50,000)
Cemeteries	11,983	-	-	-	(11,983)
Timberlands	1,522	-	-	-	(1,522)
Education	737,370	-	374,273	-	(363,097)
County Tax	78,709	-	-	-	(78,709)
TIF Developer Payment	222,819	-	-	-	(222,819)
Unclassified	28,260	-	639	-	(27,621)
Total Governmental Activities	<u>\$ 1,602,361</u>	<u>\$ 14,715</u>	<u>\$ 375,758</u>	<u>\$ 24,884</u>	<u>(1,187,004)</u>
General Revenues:					
Property Taxes					1,091,236
Excise Taxes					73,791
Interest and Lien Costs					5,962
Grants and Contributions not restricted to specific programs					151,180
Interest and Dividend Income					85,852
Appreciation (Depreciation) of Investments					(849)
Miscellaneous Income					<u>9,035</u>
Total General Revenues					1,416,207
Equity in Earnings of Joint Venture (BLT)					<u>8,686</u>
Change in Net Position					237,889
NET POSITION—Beginning					<u>5,166,949</u>
NET POSITION—Ending					<u>\$ 5,404,838</u>

**TOWN OF BURLINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2024**

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE	PERMANENT	
ASSETS					
Cash — On Hand and in Bank	\$ 994,146	\$ 693,912	\$ 1,962,635	\$ 12,735	\$ 3,663,428
Investment in Corporate Stock	-	-	-	19,726	19,726
Receivables:					
Current-Year Taxes Receivable	110,630	-	-	-	110,630
Prior-Years' Taxes Receivable	21,061	-	-	-	21,061
Prepaid Insurance	4,139	-	-	-	4,139
Due (to) from Other Funds	(49,884)	29,884	20,000	-	-
TOTAL ASSETS	\$ 1,080,092	\$ 723,796	\$ 1,982,635	\$ 32,461	\$ 3,818,984
LIABILITIES AND FUND BALANCES					
<i>Liabilities</i>					
Accounts Payable	\$ 7,272	\$ -	\$ -	\$ -	\$ 7,272
<i>Deferred Inflows of Resources:</i>					
Property Tax Revenue	93,669	-	-	-	93,669
Prepaid Taxes	1,182	-	-	-	1,182
Total Deferred Inflows of Resources	94,851	-	-	-	94,851
<i>Fund Balances:</i>					
Nonspendable Cemetery Trust Funds	-	-	-	6,190	6,190
Restricted					
Saponac Improvements	-	-	38,980	-	38,980
Legal	-	-	45,431	-	45,431
Administration	-	-	2,070	-	2,070
Summer Roads Improvements	-	-	23,039	-	23,039
Snowmobile Trails	-	-	123	-	123
4 th of July Celebration	-	-	4,676	-	4,676
Flags and Poles and Accessories	-	-	2,699	-	2,699
Training Town Employees	-	-	39,682	-	39,682
Tax Maps	-	-	9,132	-	9,132
Assessing	-	-	4,250	-	4,250
Fire Truck	-	-	18,026	-	18,026
Unappropriated	-	-	1,794,527	-	1,794,527
Cemetery Trust Fund Income	-	-	-	26,271	26,271
American Rescue Plan Act Funds	822	-	-	-	822
Committed					
Capital Reserve	-	547,686	-	-	547,686
Cemetery Improvements	-	334	-	-	334
Highway Assistance	-	114,083	-	-	114,083
Fire Department Equipment	-	56,693	-	-	56,693
Lawn Mower	-	5,000	-	-	5,000
Special Education Stabilization Fund	69,297	-	-	-	69,297
Assigned					
School Committee	355,590	-	-	-	355,590
Fire Department Operation	33,260	-	-	-	33,260
Cemetery Improvements and Maintenance	30,000	-	-	-	30,000
Playground	6,338	-	-	-	6,338
Snowmobile Club	5,351	-	-	-	5,351
Unassigned	477,311	-	-	-	477,311
Total Fund Balances	977,969	723,796	1,982,635	32,461	3,716,861
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,080,092	\$ 723,796	\$ 1,982,635	\$ 32,461	\$ 3,818,984

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

TOWN OF BURLINGTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JANUARY 31, 2024

Total Fund Balances—Total Governmental Funds (from balance sheet)	\$ 3,716,861
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,594,308
Some Liabilities are not due and payable in the current period and therefore are not reported in the funds.	-
Property taxes receivable not available in 60 days are deferred in the funds.	<u>93,669</u>
Net Position of Governmental Activities	<u>\$ 5,404,838</u>

TOWN OF BURLINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2024

	MAJOR FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS	SPECIAL REVENUE	PERMANENT	
REVENUES					
Property Taxes	\$ 672,115	\$ -	\$ 445,638	\$ -	\$ 1,117,753
Excise Taxes	73,791	-	-	-	73,791
Interest and Lien Costs	5,962	-	-	-	5,962
Licenses and Permits	9,262	-	-	-	9,262
Intergovernmental	526,092	24,884	-	-	550,976
Equipment Rental	3,453	-	-	-	3,453
Snowplowing Income	2,000	-	-	-	2,000
Interest and Dividend Income	14,974	13,385	56,664	829	85,852
Donations and Grants	-	846	-	-	846
Appreciation (Depreciation) of Investments	-	-	-	(849)	(849)
Miscellaneous	3,036	-	6,000	-	9,036
Total Revenues	1,310,685	39,115	508,302	(20)	1,858,082
EXPENDITURES					
General Government	139,441	-	2,827	-	142,268
Highways	201,420	-	-	-	201,420
Assessing	-	-	4,740	-	4,740
Fire Department	66,604	-	-	-	66,604
Sanitation	50,000	-	-	-	50,000
Cemeteries	11,983	-	-	-	11,983
Timberlands	1,522	-	-	-	1,522
Education	737,370	-	-	-	737,370
County Tax	78,709	-	-	-	78,709
TIF Developer Payment	-	-	222,819	-	222,819
Unclassified	23,372	-	3,689	-	27,061
Total Expenditures	1,310,421	-	234,075	-	1,544,496
Excess (Deficiency) of Revenues over Expenditures	264	39,115	274,227	(20)	313,586
OTHER FINANCING SOURCES (USES)					
Transfers In	218,657	-	-	-	218,657
Transfers Out	-	(22,500)	(191,157)	(5,000)	(218,657)
Total Other Financing Sources (Uses)	218,657	(22,500)	(191,157)	(5,000)	-
Net Change in Fund Balances	218,921	16,615	83,070	(5,020)	313,586
FUND BALANCES—Beginning	<u>759,048</u>	<u>707,181</u>	<u>1,899,565</u>	<u>37,481</u>	<u>3,403,275</u>
FUND BALANCES—Ending	<u>\$ 977,969</u>	<u>\$ 723,796</u>	<u>\$ 1,982,635</u>	<u>\$ 32,461</u>	<u>\$ 3,716,861</u>
Net Change in Fund Balances—Total Governmental Funds (from above)					\$ 313,586
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:					
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 (\$59,071) exceeds capital outlays (\$0) in the current period.					
					(59,071)
Expenses in the statement of activities that do not use current financial resources are not reported as expenditures in the fund financial statements.					
					1,205
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.					
					(17,831)
Change in Net Position of Governmental Activities					<u>\$ 237,889</u>

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

**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 13.)

**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, 2024, \$69,297 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, 2024, is \$793,093.

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, 2024, \$73,384 of the Town's bank deposits of \$3,857,457 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, 2024, \$19,726 was invested in the common stock of a single bank. (See Note 15.)

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, 2024, \$19,726 (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 9, 2023, 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 4% on all taxes unpaid as of January 1, 2024.

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 \$15,282 for the year ended January 31, 2024.

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 2022 delinquent property taxes on September 2, 2023.

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, 2024, the original amount allocated to the Town of Burlington Rollins Wind Project Municipal Development and Tax Increment Financing District was \$445,638. Of that amount, \$222,819 is due to the developer, Evergreen Wind Power III, LLC, a wholly owned subsidiary of First Wind Holdings, LLC; the remaining \$222,819 is the Town's share. (See Note 13).

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, 2024, \$26,271 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. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance Feb. 1, 2023	Increases	Decreases	Balance Jan. 31, 2024
<i>Capital assets not being depreciated:</i>				
Land - Town Office	\$ 10,000	\$ -	\$ -	\$ 10,000
Other Land	71,369	-	-	71,369
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	350,425	-	-	350,425
Total Capital Assets Being Depreciated	2,017,775	-	-	2,017,775
<i>Less accumulated depreciation for:</i>				
Playground	(7,202)	(1,200)	-	(8,402)
Infrastructure	(62,183)	(7,774)	-	(69,957)
Buildings	(270,006)	(27,600)	-	(297,606)
Equipment	(148,293)	(22,497)	-	(170,790)
Total Accumulated Depreciation	(487,684)	(59,071)	-	(546,755)
Net Capital Assets Being Depreciated	1,530,091	(59,071)	-	1,471,020
Investment in Joint Venture	33,233	8,386	-	41,619
Capital assets, net	\$1,644,693	\$(50,685)	\$ -	\$1,594,008

Depreciation expense for the current year was recorded for General Government, Highways, Protection, and Unclassified at \$5,296, \$27,311, \$25,264, and \$1,199, respectively.

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of January 31, 2024, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Capital Projects Fund	General Fund	\$29,884
Special Revenue Fund	General Fund	\$20,000

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.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

7. PARTICIPATION IN JOINT VENTURE

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, 2024, the BLT had cash of \$37,090, prepaid of \$600, capital assets, net of accumulated depreciation, of \$53,864; accounts payable of \$467, deferred outflows of resources of \$7,250, net financial assets of \$29,973; and net total assets of \$83,838. During the year ended January 31, 2024, the Town paid \$50,000 for assessments and paid \$1,000 for plowing to the Burlington-Lowell Transfer Station. The Burlington-Lowell Transfer Station paid the Town \$3,286 for equipment operations and paid \$2,000 for plowing. Separate financial statements are available from the Burlington town office.

8. AMERICAN RESCUE PLAN ACT FUNDS

During the year ended January 31, 2022, the Town received American Rescue Plan Act (ARPA) funds from the State of Maine of \$24,161 and received an additional \$24,161 during the year ended January 31, 2023. The Town spent \$47,500 during the year ended January 31, 2023 and the remaining restricted balance is \$822. These funds are restricted for use relating to the economic impact relating to the Covid-19 pandemic, premium pay to eligible workers, government services to the extent of the reduction in revenue or investment in water, sewer, and broadband infrastructure. The Town has until December 31, 2024 to use these funds, the funds are subject to repayment if not used.

9. RELATED PARTY TRANSACTIONS

An employee for the public works department is the daughter to one of the selectmen. The amount paid to the employee for the year ended January 31, 2024, was \$1,026.

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.

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

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 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 August 1, 2023, the selectmen approved transferring 48% or \$106,953 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, 2020, the Town entered into a five-year contract with Sidwell to provide geographic information system services. The contract is for \$4,740 annually. The town has the option to renew on an annual basis after the five-year term.

During the year ended January 31, 2023, the Town entered into a two-year contract with A & G Dirtworks, Inc. for snow removal and sanding of 19.9 miles of town ways. The Town will supply the

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

salt and sand. The contract price is \$116,000 per year, with a fuel surcharge of \$5.00 per gallon, from November 1, 2022 through May 1, 2024 and is payable in six payments of \$19,333 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:

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, 2024, of \$19,726. (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:

**TOWN OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS**

<u>School Year</u>	<u>Percentage</u>
2023-24	35%
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, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNTS	FAVORABLE (UNFAVORABLE)
REVENUES				
<i>Taxes:</i>				
General Property	\$ 646,133	\$ 646,133	\$ 646,133	\$ -
Change in Deferred Property Taxes	-	-	26,517	26,517
Supplemental Taxes	-	-	7,889	7,889
Abatements	-	-	(8,424)	(8,424)
Excise	62,424	62,424	73,791	11,367
Interest and Lien Costs	-	-	5,962	5,962
Total Taxes	708,557	708,557	751,868	43,311
<i>Licenses and Permits</i>	-	-	9,262	9,262
<i>Intergovernmental Revenues:</i>				
State of Maine:				
Revenue Sharing	51,418	51,418	53,181	1,763
Local Road Assistance	-	-	24,884	24,884
Homestead Reimbursement	26,943	26,943	22,978	(3,965)
Tree Growth Tax Reimbursement	76,366	76,366	74,795	(1,571)
Education Subsidy	-	351,067	351,067	-
Education Grant	-	23,206	23,206	-
Snowmobile Refund and Grants	-	639	639	-
Miscellaneous	-	-	226	226
Total State of Maine Revenues	154,727	529,639	550,976	21,337
<i>Other Revenues:</i>				
Interest	-	-	28,359	28,359
Equipment Rental	-	-	3,453	3,453
Snowplowing Income	-	-	2,000	2,000
Donations and Grants	-	-	846	846
Miscellaneous	-	-	3,036	3,036
Total Other Revenues	-	-	37,694	37,694
TOTAL REVENUES	863,284	1,238,196	1,349,800	111,604
EXPENDITURES				
General Government	126,750	126,750	139,441	(12,691)
Public Works	155,796	155,796	201,420	(45,624)
General Assistance	2,000	2,000	-	2,000
Public Safety	69,000	69,000	66,604	2,396
Sanitation	50,000	50,000	50,000	-
Cemetery Care	39,000	39,000	11,983	27,017
Education	405,802	780,075	737,370	42,705
County Tax	78,709	78,709	78,709	-
Capital Projects Funds	6,600	6,600	1,522	5,078
Unclassified	17,382	18,021	23,372	(5,351)
Total Expenditures	951,039	1,325,951	1,310,421	15,530
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(87,755)	(87,755)	39,379	127,134
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	196,157	196,157	196,157	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	108,402	108,402	235,536	127,134
FUND BALANCE - February 1, 2023	1,466,229	1,466,229	1,466,229	-
FUND BALANCE - January 31, 2024	\$ 1,574,631	\$ 1,574,631	\$ 1,701,765	\$ 127,134

TOWN OF BURLINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED JANUARY 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
<i>Taxes:</i>				
General Property	\$ 445,638	\$ 445,638	\$ 445,638	\$ -
<i>Other Revenues:</i>				
Prior year scholarship reimbursement income	-	-	6,000	6,000
Interest	-	-	56,664	56,664
Total Other Revenues	-	-	62,664	62,664
TOTAL REVENUES	445,638	445,638	508,302	62,664
EXPENDITURES				
TIF Developer Payment	222,819	222,819	222,819	-
Administration	3,250	3,250	1,180	2,070
Legal Costs	10,000	10,000	654	9,346
Winter Roads	84,204	84,204	-	84,204
Training Town Employees	15,000	15,000	993	14,007
4th of July Celebration	2,000	2,000	1,689	311
Flags, Poles, and Accessories	750	750	-	750
Fire Truck	-	47,974	-	47,974
Assessing	5,000	5,000	-	5,000
Tax Maps	-	4,740	4,740	-
Donations	2,000	2,000	2,000	-
Saponac Property Improvements	-	270	-	270
Total Expenditures	345,023	398,007	234,075	163,932
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	100,615	47,631	274,227	226,596
OTHER FINANCING SOURCES (USES)				
Operating Transfers Out	(191,157)	(191,157)	(191,157)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(90,542)	(143,526)	83,070	226,596
FUND BALANCE - February 1, 2023	1,899,565	1,899,565	1,899,565	-
FUND BALANCE - January 31, 2024	<u>\$ 1,809,023</u>	<u>\$ 1,756,039</u>	<u>\$ 1,982,635</u>	<u>\$ 226,596</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 27, 2023, and a special Town meetings held on June 6, 2023. 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, 2024:

General Fund:	
Public Works	\$45,624
General Government	\$12,691
Unclassified	\$5,351

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.

The unclassified amount above includes scholarship expenses of \$20,000 that were paid from the special revenue fund that did not qualify for expenditure and therefore needs to be paid from the general fund. The town is voting at the next annual meeting to add expend the \$20,000 from the general fund.

SUPPLEMENTARY INFORMATION

TOWN OF BURLINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JANUARY 31, 2024

	CONTINUING BALANCES 02/01/23	APPROPRIATIONS	OTHER CREDITS AND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	BALANCES 01/31/24	
						LAPSED	CONTINUING
<i>Administration</i>	\$ -	\$ 104,750	\$ -	\$ 104,750	\$ 117,576	\$ (12,826)	\$ -
<i>Legal and Accounting</i>	-	14,000	-	14,000	9,865	4,135	-
<i>Highways:</i>							
Road Maintenance	-	155,796	89,657	245,453	201,420	44,033	-
Street Lights	-	5,000	-	5,000	4,312	688	-
Total Highways	-	160,796	89,657	250,453	205,732	44,721	-
<i>General Assistance</i>	-	2,000	-	2,000	-	2,000	-
<i>Assessing</i>	-	8,000	-	8,000	12,000	(4,000)	-
<i>Protection:</i>							
Fire Department	31,552	64,000	-	95,552	62,292	-	33,260
<i>Sanitation</i>	-	50,000	-	50,000	50,000	-	-
<i>Cemetery Care:</i>							
Cemetery Maintenance	-	9,000	-	9,000	11,983	(2,983)	-
Cemetery Improvements	-	30,000	-	30,000	-	-	30,000
Total Cemetery Care	-	39,000	-	39,000	11,983	(2,983)	30,000
<i>Education</i>							
Education Costs	312,885	405,802	374,273	1,092,960	737,370	-	355,590
Special Education Fund	67,992	-	1,305	69,297	-	-	69,297
	380,877	405,802	375,578	1,162,257	737,370	-	424,887
<i>County Tax</i>	-	78,709	-	78,709	78,709	-	-
<i>Capital Projects Funds:</i>							
Timberland Taxes	-	1,600	-	1,600	1,522	78	-
Capital Reserve Funds	707,180	5,000	11,616	723,796	-	-	723,796
Total Capital Projects Funds	707,180	6,600	11,616	725,396	1,522	78	723,796
<i>American Rescue Plan Act Funds</i>	822	-	-	822	-	-	822
<i>Unclassified:</i>							
Playground	6,088	1,000	-	7,088	750	-	6,338
Snowmobile Club	7,334	-	639	7,973	2,622	-	5,351
Donations	-	1,100	-	1,100	-	1,100	-
Scholarships	-	-	-	-	20,000	(20,000)	-
Overlay	-	15,282	-	15,282	-	15,282	-
Total Unclassified	13,422	17,382	639	31,443	23,372	(3,618)	11,689
DEPARTMENTAL TOTALS	\$ 1,133,853	\$ 951,039	\$ 477,490	\$ 2,562,382	\$ 1,310,421	\$ 27,507	\$ 1,224,454

TOWN OF BURLINGTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JANUARY 31, 2024

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	84-027A	H027A220109	\$ -	\$ 4,848	\$ 4,848
U.S. Department of Education	Maine Department of Education	Special Education - Grants to States	84-027A	H027A230109	-	18,358	18,358
Total Federal Awards Expended					\$ -	\$ 23,206	\$ 23,206

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.

ARTICLE 2 To elect a:
 Second Selectman, 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	\$ 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

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 **\$173,500** for General Government.
Recommended
- 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
- 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
- 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
- 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
- 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
- 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

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

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 **\$130,843** and to appropriate that amount from the town's TIF fund.
Recommended

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.

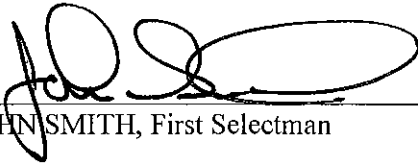
- ARTICLE 18 To authorize the town to expend **\$10,000** from the TIF fund for TIF-related legal expenditures. in addition to payments to the TIF developer, as required by the TIF agreement.
Recommended

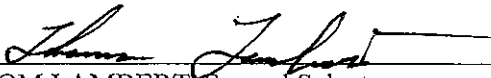
Total approved for 2023-2024 fiscal year: \$10,000

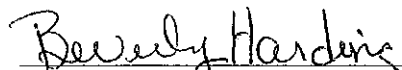
This article authorizes the expenditure from TIF funds to pay for TIF-related legal expenditures. These expenditures are in addition to the amounts the TIF will expend to pay the TIF developer, which is one-half of the taxes assessed on the captured assessed value of property within the TIF district

- 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
- 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
- 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
- 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
- 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
- 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
- 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
- ARTICLE 25 To see if the town will vote to charge interest on all 2023 real estate and personal property taxes which remain unpaid on or after January 1, 2024, 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

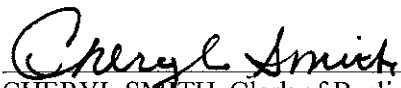
Given under our hands this 6th day of March, 2024.


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

TOWN OF BURLINGTON			
	FY2023 Recommended	FY2024 Recommended	Comments
Art 9 General Government			
General administration	97,000	107,000	
Legal and audit	14,000	14,000	
Assessing services	8,000	18,000	Assessing Services for annual property assessment
GIS mapping annual fee	5,000	5,000	Last year of contract agreement.
IT services and equipment replacement		5,000	Software upgrades and obsolete computer hardware replacement as needed
TIF related Legal Expenses	10,000	10,000	
Town office operations and maintenance	11,000	12,000	
TIF approved training	15,000	2,500	At this time this is used for town employee training
	160,000	173,500	
Art 10 Public Safety			
Fire protection services	56,000	125,000	<<Howland Fire and Rescue contract
Fire station/Public Works Building	8,000	5,000	50% of Building operations cost is for fire station
Streetslights	5,000	5,000	Annual contract with Lincoln Humane Society is \$900.00
Animal Control expenses		1,500	
	69,000	136,500	
Art 11 Public Works			
Winter Roads	175,000	225,000	Snow plowing and sanding winter roads. Also includes any emergency winter road repair as needed.
Summer roads	60,000	120,000	Repair and upgrade of Summer roads. Ditching and culverts. Gravel and grading
Old town garage operations	5,000	1,500	We are re-locating town equipment into the fire station.
Fire station/Public Works Building	8,000	5,000	50% of building operations cost will be charged to public works
Replacement Mower Account	5,000	2,500	Continue to build this account so that when we need to replace Zero turn mower, we will have funds to do so.
	253,000	354,000	
Art 12 Culture and Recreation			
Fourth of July	2,000	2,000	Requested by 4th of July committee
Playground improvements and maintenance	1,000	2,000	Rental of Porta-Pot is now \$750 for the season. Playground needs maintenance such as wood chips etc.
Flag replacements	750	1,000	Cost of flags have increased
Veterans Memorial Project		5,000	Establish a fund to assist creating a permanent Veterans Memorial on town property
	3,750	10,000	
Art 13 Community Services			
General assistance	2,000	2,000	
Cemetery and lawn maintenance	9,000	9,000	
Food Pantry		8,000	Requested by Food Pantry Director. \$822.00 will come from remainder of ARPA Fund
Cemetery repairs project	30,000	26,745	Balance carried forward from 2023. Many large trees are dead and must be removed.
Reimburse TIF account for scholarship errors		20,000	TIF monies were appropriated and spent in error. Must reimburse TIF Fund account
Life flight	500	373	
Burlington VFW Post 1605	300	400	For flags on veterans graves. Town is required to provide these flags.
Eastern Area Agency on Aging	300	450	Requested
Lord Historical Society	2,000	2,000	Requested
	44,100	68,968	

TOWN OF BURLINGTON			FY2023		FY2024		Comments
			Recommended		Recommended		
Art 14	Town-Wide						
	Burlington/Lowell Transfer Station	50,000		50,000			
	Timberland Taxes	1,600		1,700			
		51,600		51,700			
	Additions to Reserves						
	Special Education Stabilization Reserve	-		-			
		-		-			
No Art	Town-Wide						
	County tax	78,709		85,430			These items are calculated at the date of commitment and are not items voted on by the townspeople for yea or nay
	Education	849,680		860,000			This amount will be determined on the date of commitment
	Abatements/Overlay	-		-			This amount is from the 2023-2024 education warrant articles plus 5.1 percent
		928,389		945,430			This amount will be determined on the date of commitment
Total Municipal Appropriations			1,509,839	1,740,098			
Art 15	Non-Tax Revenues						
	Excise taxes	62,424		75,000			
	Surplus (General fund)	63,500		134,826			\$106,953 (48%) of 2023 TIF Project Fund Tax payment was transferred to General Fund to monies required from taxation
	ARPA	-		822			American Rescue Plan
	Treegrowth reimbursement	76,366		74,750			
	LRAP	-		36,000			Local road assistance plan
	Carried forward	-		38,858			Accounts carried forward are: Fire Service Contract, Cemeteries Repairs Project,
		202,290		360,256			
No Art	Non-Tax Revenues						
	Education Subsidies and Carry Forward	309,183		374,272			These items are calculated at the date of commitment and are not items voted on by the townspeople for yea or nay
	Revenue sharing	51,418		54,364			This amount is from the education warrant articles
		360,601		428,636			This amount will be determined on the date of commitment
Art 16	Use of Capital Projects Fund						
	Capital Reserve	30,000		12,500			\$2500 for mower replacement account and \$10,000 for Fire Station/Public Works building operations and maintenance
	Local Highway assistance Program	-		36,000			To be use to upgrade and repair Hayden Lane and Fogg Lane
		30,000		48,500			
Art 17	Use of TIF Fund						
	General Government	33,250		20,750			<<\$2,500 for Training, \$3,250 for Admin, \$10,000 for legal,\$5,000 for GIS mapping
	Public Safety	-		-			
	Public Works	84,204		105,093			Summer roads and salt/sand purchases
	Culture and Recreation	2,750		3,000			<<\$1,000 for Flags; \$2,000 for Fourth of July
	Community Services	2,000		2,000			Historical Society request
		122,204		130,843			
Total Non-Tax Revenues and Other Financing Sources			715,095	968,235			
TOTAL AUTHORIZED TO BE RAISED /APPROPRIATED			794,744	771,863			