



**BURLINGTON CITY COUNCIL
REGULAR MEETING
Burlington Community Center
340 S. 14th St., Room A
January 12, 2026
6:30 p.m.**

Live public streaming available at
<https://www.burlingtoncolo.com/virtualcouncilmeeting>

REVISED AGENDA

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll call**

Greg Swiatkowski, Mayor	Hal McNerney	Adrian Hernandez
Mark Burghart	Troy Hinkhouse	Kamron Weisshaar
Paul Velasco, Mayor pro tem		
- 4. Review and Approve Agenda**
Emergency matters coming before Council which may require action may be added to the agenda.
- 5. Consent Agenda Items**
 - A. December 17, 2025, minutes
- 6. Public comment** (*Comment is limited to 3 minutes.*)
- 7. Public hearing**
 - A. Public hearing for an application for a new Tavern Liquor License at Century Lanes, 410 4th St, submitted by Raymond Witherell, Jr. dba Century Lanes.
 - i) Consider approval of a new Tavern Liquor License for Raymond Witherell Jr. dba Century Lanes at 410 4th St.
- 8. Unfinished business**
 - A. Consider approval of Resolution 2026-02 approving the Real Estate Purchase and Sale Agreement Regarding the Purchase of Real Estate from ROH Investments LLC.
- 9. New business**
 - A. Consider approval of Mayor's signature on Bohannon Huston contract regarding land use and building code updates.
 - B. Consider approval of Resolution 2026-01 to designate public places for posting of notice for regular and special meetings.
 - C. Present, review and discuss proposed Ordinance 1015 regarding a ballot issue to raise Lodger's Tax and to set a public hearing January 26.
 - D. Consider approval of Mayor's signature on the January 9, 2026, Mayberry & Company LLC engagement letter to conduct the City's 2025 financial audit. (added agenda item)
- 10. City department reports**
- 11. Reports from Council**
- 12. Adjournment**

**BURLINGTON CITY COUNCIL
SPECIAL MEETING
County of Kit Carson
State of Colorado
Burlington Community and Education Center
340 S. 14th Street
December 17, 2025
6:00 p.m.**

1. Call to order

Mayor Swiatkowski called the regular meeting to order at 6:05 p.m.

2. Pledge of Allegiance

3. Roll Call

Council members present:

Mayor Greg Swiatkowski

Paul Velasco, Mayor Pro Tem

Adrian Hernandez

Hal McNerney

Troy Hinkhouse

Council members absent: Mark Burghart, Kamron Weisshaar

Staff/Officials present:

Jim Keehne – City Administrator

Georgia Gilley – City Clerk

Mike Konecne – Public Works

Leevi Nesbitt – Water Supervisor

Kirk Gilliana – Wastewater Supervisor

Mickael Grinnan – City Attorney

Others present:

Andrew Sparn, JVA Engineering

Landon Watts, JVA Engineering

Dustin Skarphol

4. Review and Approve Agenda

Emergency matters coming before Council which may require action may be added to the agenda

City Administrator Jim Keehne requested that New Business Item 9A regarding the Bohannon Huston contract for code updates be removed for revisions. Keehne requested to replace Item 9A with the review of a *Real Estate Purchase and Sale Agreement* for property at Martin Avenue and Fourteenth Street due to time constraints for Seller.

Motion by McNerney and second from Velasco to approve the meeting agenda as amended.

Motion passed unanimously.

Burghart: Absent

Velasco: Aye

McNerney: Aye

Hinkhouse: Aye

Hernandez: Aye

Weisshaar: Absent

5. Consent Agenda Items

A. Council meeting minutes from Nov. 24 and Dec. 8, 2025.

Motion by Hinkhouse and second from Hernandez to approve the consent agenda.

Motion passed unanimously.

Burghart: Absent

Velasco: Aye

McNerney: Aye

Hinkhouse: Aye

Hernandez: Aye

Weisshaar: Absent

6. **Public comment** – none

7. **Public meeting**

A. **Public meeting conducted by JVA Engineering regarding a new Wastewater Treatment Facility and the loan application process.**

JVA Engineering representative Andrew Sparn began the public meeting at 6:10 p.m. with a power point presentation to provide an overview of the Wastewater Treatment Facility. Sparn indicated a team of engineers compared three different wastewater treatment systems to see which option would make the most sense for the City of Burlington. The choice was a Sequencing Batch Reactor. Proposed plans for the facility were shared.

This project is projected to cost \$14.3 million, with an anticipated loan amount of \$13 million. Funding for this project will need to come from water and wastewater rate increases, grants and a loan. Water and wastewater rate increases went into effect January 1, 2026, to help fund this project.

Councilman Hinkhouse asked if the existing lagoons would remain or be leveled out. Sparn noted the unused lagoon would remain as is. Money to fill in the lagoon was not factored into the cost of the project.

This portion of the meeting ended at 6:43 p.m.

8. **Unfinished business** – none

9. **New business**

Original Item A below was removed from the agenda as noted in Item 4.

~~A. Consider approval of Mayor's signature on contract between Bohannan-Huston and City of Burlington regarding land use code update and building code development.~~ Removed from agenda.

New Item A below was added to the agenda, as noted in Item 4.

A. **Review and consider approval of Mayor's signature on the *Real Estate Purchase and Sale Agreement* between the City of Burlington and ROH Investments LLC for the City's purchase of three vacant lots at Martin Avenue and 14th Street, further described as Lots Twenty-six (26), Twenty-seven (27) and Twenty-eight (28), Block Twenty-one (21), New Burlington, Kit Carson County, Colorado.**

City Administrator Keehne indicated the opportunity for the City to purchase these lots came up quickly and that acquiring this land would be beneficial in creating a civic plaza area, which is in line with the community's desires stated in the Comprehensive Plan and a step forward in improving the main street business district.

Motion by Velasco and second from McNerney to approve the Mayor's signature on the *Real Estate Purchase and Sale Agreement* regarding the City's purchase of the vacant lots at Martin Avenue and 14th Street from ROH Investments LLC.

Motion passed unanimously.

Burghart: Absent

McNerney: Aye

Hernandez: Aye

Velasco: Aye

Hinkhouse: Aye

Weisshaar: Absent

B. **Consider approval of a renewal application submitted by ALTA #6142 for its Fermented Malt Beverage and Wine liquor license.**

Motion by McNerney and second from Hernandez to approve the ALTA #6142 renewal application for a Fermented Malt Beverage and Wine liquor license.

Motion passed unanimously.

Burghart: Absent McNerney: Aye Hernandez: Aye
Velasco: Aye Hinkhouse: Aye Weisshaar: Absent

C. Consider approval of the schedule for the 2026 City Council meetings.

Dates are January 12 and 26, February 9 and 23, March 9 and 30, April 13 and 27, May 11 and 26, June 8 and 29, July 13 and 27, August 10 and 31, September 14 and 28, October 12 and 26, November 9 and 30, December 14, with special meetings called as necessary.

Motion by McNerney and second from Hernandez to approve the schedule of 2026 City Council meetings.

Motion passed unanimously.

Burghart: Absent McNerney: Aye Hernandez: Aye
Velasco: Aye Hinkhouse: Aye Weisshaar: Absent

10. Update from City Administrator

City Administrator Keehne indicated that Bettis Asphalt had a window of opportunity to lay asphalt at Rose Pony Way and Jasmine Street. This was part of the 2025 Street Project. Due to time constraints on Bettis' part, they could not complete the remainder of the 2025 Street Project. Keehne will complete the 2026 Street Project bid specs for posting in January and awarding in February. The 2025 Street Project will be completed along with the 2026 Street Project.

Keehne invited council members to the annual employee appreciation breakfast Thursday, Dec. 18, at 9 a.m. He also reminded council of the upcoming municipal election and that seats held by McNerney and Hernandez are up for reelection, Hinkhouse was appointed to fill a vacant seat which will open up. Weisshaar's seat will be vacated when he moves out of town this Spring.

11. Reports from Council – none

12. Adjournment

Motion by McNerney and a second from Hernandez to adjourn the meeting at 6:57 p.m.

The motion to adjourn the meeting passed unanimously.

Burghart: Absent McNerney: Aye Hernandez: Aye
Velasco: Aye Hinkhouse: Aye Weisshaar: Absent

CITY OF BURLINGTON:

ATTEST:

Gregory J. Swiatkowski, Mayor

Georgia Gilley, City Clerk

CITY OF BURLINGTON, COLORADO

RESOLUTION NO. 2026-02

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLINGTON, KIT CARSON COUNTY, COLORADO, AUTHORIZING THE PURCHASE OF REAL PROPERTY DESCRIBED AS LOTS TWENTY-SIX (26), TWENTY-SEVEN (27) AND TWENTY-EIGHT (28), BLOCK TWENTY-ONE (21), NEW BURLINGTON, KIT CARSON COUNTY, COLORADO.

WHEREAS, the City of Burlington is a municipal corporation duly organized and operating as a home rule city pursuant to Article XX of the Constitution of the State of Colorado and its Home Rule Charter; and

WHEREAS, the City Council finds it in the best interest of the citizens of Burlington to acquire certain real property for municipal purposes to create a civic plaza area in the downtown business district; and

WHEREAS, the property is addressed as 494 and 498 14th Street and legally described as Lots Twenty-six (26), Twenty-seven (27) and Twenty-eight (28), Block Twenty-one (21), New Burlington, Kit Carson County, Colorado; and

WHEREAS, the negotiated purchase price for said property is Seventy-Five Thousand Dollars (\$75,000.00).

WHEREAS, at their December 17, 2025, meeting, City Council, by majority vote, approved the Real Estate Purchase and Sale Agreement for the property described above.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BURLINGTON, COLORADO:

Section 1. Authorization to Purchase. The City Council hereby authorizes the purchase of real property addressed as 494 and 498 14th Street and legally described as Lots Twenty-six (26), Twenty-seven (27), and Twenty-eight (28), Block Twenty-one (21), New Burlington, Kit Carson County, Colorado, for the total sum of Seventy-five Thousand Dollars (\$75,000.00).

Section 2. Execution of Documents. Gregory J. Swiatkowski, in his capacity as Mayor of the City of Burlington, is hereby authorized to execute the Real Estate Purchase and Sale Agreement, closing statements, and any other legal instruments necessary to complete this transaction on behalf of the City of Burlington. Colorado.

Section 3. Effective Date. This Resolution shall be in full force and effect immediately upon its adoption.

ADOPTED at Burlington, Colorado, this 12th day of January 2026.

CITY OF BURLINGTON

Gregory J. Swiatkowski, Mayor

ATTEST:

Georgia Gilley, City Clerk

December 11, 2025

James Keehne
City Administrator
City of Burlington
415 15th Street
Burlington, CO 80807

Re: City of Burlington Land Use Code Update and Building Code Development

Dear Mr. Keehne,

Bohannon Huston, Inc. is pleased to submit this proposal for the Land Use Code Update and Building Code Development for the City of Burlington. BHI looks forward to the opportunity to support the City in the development of an updated Land Use Code reflective of current best practices while considering and setting the framework for necessary updates identified in the City's recently adopted Comprehensive Plan. This work will also incorporate the development and adoption of a building code for the City. BHI will work in collaboration with the City to ensure an updated version of the land use code, and a building code with appropriate exceptions and adjustments is available for Planning Commission and City Council consideration within 12 months.

BHI will support the development of an updated Land Use Code (Title 17 of the City's current municipal code) and provide a Building Code recommendation (including exemptions relevant for the City) for a lump sum fee of \$72,555 (excluding applicable tax), with completion of the final version in a format appropriate for upload to Municode once adopted.

If this proposal is acceptable, please process this proposal and provide us with a signed version of the standard agreement attached.

This proposal is subject to renegotiation if not accepted within thirty (30) days. If any portion of this scope extends in duration for more than one year from the date of acceptance, this work order is subject to renegotiation. If you have any questions, please do not hesitate to contact me. We look forward to working with you.

Sincerely,



Denise Aten, AICP

Senior Vice President

DMA/amb

SCOPE OF WORK

Tasks identified for Bohannon Huston are outlined below with details on associated cost on the following page.

Project Management:

- Monthly check-in meetings (BHI and Burlington Staff)

Task 1: Comprehensive Plan Review and Existing Land Use Code Audit

- Summary review of key code-related opportunities from the City's recently adopted Comprehensive Plan.
 - Initially identified/discussed opportunities include:
 - Updating city codes to guide where and how accessory dwelling units will be allowed (Comp plan, page 8)
 - Updating city codes regarding short-term rentals (Comp Plan, page 8)
- Review of the City's current Land Use Code (Title 17 only) to identify areas of potential improvement, restructuring opportunities, and revisions for alignment with State requirements and current best practices.
- One meeting with City Staff to discuss outcomes of this task and set expectations on proposed updates.
- Deliverable: Issues and Opportunities Memo

Task 2: Draft Land Use Code

- BHI will produce a table of contents "crosswalk" of the proposed structural changes to the code in alignment with best practices and state requirements.
- BHI will create the framework and initial considerations for the regulation of Accessory Dwelling Units and Short Term Rentals based on appropriate best management practices.
- BHI will produce a redlined version of the current code contents illustrating proposed changes.
- BHI will produce a clean version of the proposed updated code for planning commission and city council consideration

Task 3: Building Code Recommendations/Support

- BHI will review peer community building codes and develop a recommendation for the City of Burlington.
- BHI will conduct up to three (3) developer/builder stakeholder interviews to support the building code development process.
- BHI will outline relevant exceptions and adjustments to the recommended peer community building code to support future development in the City.
- This task includes one meeting with City Staff to discuss opportunities and next steps for the development of a proposed building code that could then be packaged for planning commission and city council consideration.

Task 4: Planning Commission/City Council Discussions – work sessions, public hearings, and adoptions support

- BHI staff will support up to 3 work sessions with the City's Planning Commission (or appropriate committee) to review revised Land Use Code articles and code structure.

*Jim Keehne
City of Burlington
December 11, 2025
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- BHI staff will support one public hearing with the Planning Commission (or appropriate committee) for a recommendation to City Council for approval/adoption of the updated Land Use Code and the adoption of the recommended Building Code.
- BHI staff will support one public hearing with the City Council for adoption of the updated Land Use Code and Building Code.
- This effort includes up to 2 in-person visits by BHI staff. These visits can be utilized for public hearings or workshops with the Planning Commission/City Council. BHI will coordinate with City staff on how best to plan for these trips.

Assumptions:

- Public engagement will not take place during this project. BHI will leverage and incorporate input the City received during the development of the Comprehensive Plan to support code update recommendations.
- This effort includes the initial development and consideration of requirements for Short Term Rentals (STRs), Accessory Dwelling Units (ADUs). However, any associated engagement to build buy in from residents or elected officials will need to take place under a separate task order.
- This effort does not include adjustments to zoning districts to realize the future land uses outlined in the Comprehensive plan.
- BHI will work with City staff to identify peer communities for building code considerations
- All coordination meetings will be virtual, including stakeholder interviews. Travel is outlined in Task 4 to support workshops or public hearings.
- Legal review will be the responsibility of the City, if deemed necessary.

PRINCIPAL IN CHARGE / PROJECT MANAGER AND CONTACT INFORMATION

Denise Aten, AICP – Senior Vice President - daten@bhinc.com / (505)980-6065

Derrick Webb, AICP – Vice President – dwebb@bhinc.com / (303)974-0039

Burlington Land Use Code Update						202,700,610.00 Cost Estimate
	P7 \$270 Hour s	P6 \$215 Hours	E4 \$185 Hours	P3 \$145 Hours	P2 \$120 Hours	
Project Management						
Project Management		10		5		\$2,875.00
Project Management Total						\$2,875.00
Task 1. Comprehensive Plan Review and Existing Land Use Code Audit						
Comprehensive Plan Review		1		4	8	\$1,755.00
Current Code Audit (Title 17)		12		20	20	\$7,880.00
Staff Coordination (1 meeting)	1	1		3	3	\$1,280.00
Issues and Opportunities Memo	1	2		4	8	\$2,240.00
Task 1 Total						\$13,155.00
Task 2: Draft Land Use Code						
TOC Crosswalk - structural changes to code ADU and STR requirements (draft code, consideration for inclusion)	1	3		6	4	\$2,265.00
Draft - Redline		20		40	40	\$14,900.00
Draft - Clean	3	8		10	10	\$5,180.00
Task 2 Total						\$27,325.00
Task 3. Building Code Recommendations/Support						
Peer Community code review/recommendations	1	8	4	20	30	\$9,230.00
Stakeholder interviews (up to 3)		3	3	6	8	\$3,030.00
Exceptions and Adjustments	2	20	12	30	30	\$15,010.00
Staff Coordination (1 meeting)	1	1	2	4	2	\$1,675.00
Task 3 Total						\$12,260.00
Task 4. Planning Commission/City Council Discussions						
Work Sessions (up to 3, virtual)	1	12		16	16	\$7,090.00
Planning Commission Public Hearing	1	4		8	8	\$3,250.00
City Council Public Hearing	1	4		8	8	\$3,250.00
Support Travel (up to 2 trips)		10			10	\$3,350.00
Task 4 Total						\$16,940.00
Expenses						
Mileage (2 trips, 688 miles total @\$.70/mile)						\$481.60
Expenses Total						\$481.60
Burlington Land Use Code Update						\$72,555.00

**BOHANNAN HUSTON, INC.
STANDARD FORM OF AGREEMENT
FOR
PROFESSIONAL SERVICES**

CONTRACT NAME: City of Burlington Land Use Code Update and Building Code Development

DATE: 12/11/2025

ARTICLE 1. DEFINITIONS

Bohannan Huston, Inc. (BHI), whose address and telephone is 10303 East Dry Creek Road, Suite 250, Englewood, CO 80112, 303-799-5103 shall also be referred to as BHI for its subsidiaries. The Client City of Burlington, whose address is 415 15th Street, Burlington CO 80807 shall be referred to as Client and shall refer to the party, partnership, corporation, or entity signing this contract.

BHI will furnish labor and/or materials for the property located in: _____
("Property") pursuant to the terms and conditions of this contract.

ARTICLE 2. INVOICES AND PAYMENT PROVISIONS

The Client will be invoiced each month for work, which has been accomplished to the date shown on the invoice. Invoices are due and payable upon receipt. Questionable charges or errors on an invoice shall be brought to the attention of BHI within fourteen (14) days of the invoice date, or it is agreed that the charges are correct as invoiced. Disputed charges will be reconciled in a timely fashion and a revised invoice will be issued, if necessary. The revised invoice will be due and payable upon receipt. Invoices or portions of invoices unpaid more than thirty (30) days from the invoice date shall accrue interest at a rate of 1% per month until paid in full. The Client hereby agrees to pay all costs and expenses incurred by BHI including but not limited to reasonable attorney fees in pursuing collection of any sums not paid to BHI pursuant to the terms of this contract. BHI may terminate this contract if payment on any invoice not in dispute is not paid in full within forty-five (45) days from the date of the invoice. Fees invoiced are due whether or not the project is constructed. Portions of the fee that may be billed on a time and materials basis will be billed in accordance with the Fee Schedule in effect at the time the services are invoiced. Applicable Gross Receipts Tax will be added to all charges. Applicable fees for processing, permits, or review shall be paid by the Client. Additional provisions are as follows:

- A. Oral or Implied Acceptance of Contract:** This Contract has been forwarded to the Client prior to execution by both parties, and the Client understands that BHI may proceed prior to receipt of executed copy of professional services contract. Client's oral acceptance or authorization to initiate services shall be considered by both parties to constitute acceptance of all terms and conditions of this contract prior to formal execution.
- B. Project Mobilization Fee/Retainer:** BHI may require a mobilization fee or retainer prior to the commencement of work. The mobilization fee or retainer will be applied to project charges as they are incurred and invoiced.
- C. Right to Renegotiate:** BHI reserves the right to renegotiate this contract should project be halted for 30 days or more.
- D. Lien Provisions:** The Client warrants, acknowledges and agrees that it has secured legal rights to the property upon which the project will be built or that such right will be secured within sixty (60) days after signing the contract. The Client further acknowledges and agrees that non-payment of fees owed under this contract may result in a mechanic's lien being placed on the property upon which the project is/will be located, whether or not the design plans or development data have been used in actual construction. This contract constitutes proper notice to Client (if owner and/or original contractor), of Bohannan Huston, Inc.'s right to claim a lien in the event of non-payment in compliance with current state Statutes Annotated.
- E. Stamp or Release of Documents or Plans Only After Payment:** BHI will not stamp drawings with its professional seal for any phase of this project under the terms of this contract until all invoices billed up to that point in the project have been paid in full. BHI will, necessary, withhold release of documents or plans until all invoices billed up to that point have been paid in full.

ARTICLE 3. CONTRACT RENEGOTIATION

BHI reserves the right to renegotiate fee schedule rates annually for open-end hourly rate and time and materials contracts.

ARTICLE 4. CLAIMS

The Client acknowledges that BHI is a corporation and agrees that any claim made by the Client arising out of any act or omission of any director, officer, or employee of BHI in the execution or performance of this contract shall be made against BHI and not against such director, officer, or employee individually.

A. Professional surveying services: Pursuant to Section 61-23-27.9(D) NMSA 1978, BHI carries professional liability insurance coverage for surveying services in the amount of \$2 million dollars per occurrence and \$4 million dollars in aggregate.

ARTICLE 5. INFORMATION SUPPLIED BY CLIENT

Client certifies that any Client furnished information supplied to BHI is correct and BHI can rely on this information as being correct as a basis for BHI's work product. Furthermore, BHI will not assume any responsibility or liability for errors or omissions in Client furnished information.

ARTICLE 6. PROPRIETARY INFORMATION

The use of any plans or specifications prepared by BHI shall be restricted to the original site for which they were prepared. Reproduction, reuse, or alteration by any method, in whole or in part, is prohibited unless authorized in writing by BHI. Any unauthorized reproduction, reuse or alteration of documents relieves BHI of any responsibilities or liabilities whatsoever. BHI has the right to photograph any phase of this project, under the terms of this contract, and to use the photos in the promotion of the professional practice through advertising, public relations, brochures, or other marketing materials.

Drawings and specifications as instruments of service are and shall remain the property of BHI whether the project for which they are made is constructed or not. These drawings are not to be used by the Client on other projects, or extensions to this project, except by contract in writing and with appropriate compensation to BHI.

ARTICLE 7. FORCE MAJEURE

Should the services provided as a result of this contract result in construction of facilities, BHI in no way warrants or guarantees the performance of general contractor or subcontractors. BHI assumes no responsibility for the general contractor's or subcontractor's safety program (i.e., means, methods, techniques, sequences, schedules, or compliance with laws, rules, regulations, ordinances, codes, permits, or others).

BHI will not be responsible for delays or defaults in the performance of design services, which are beyond its control.

It is recognized that neither BHI nor the Client has control over the cost of labor, materials, or equipment; over the general contractor's methods of determining bid prices; or over competitive bidding, market, or negotiating conditions. Accordingly, BHI cannot and does not guarantee construction cost, nor has any fixed limit of construction cost been established as a condition of this contract.

ARTICLE 8. DESIGN AND CONSTRUCTION RELATED PROVISIONS

A. Engineer's Construction Phase Responsibilities: Unless specifically contracted for, BHI shall only answer questions, attend meetings, prepare correspondence, and make revisions to design documents prepared by BHI where such services are directly attributable to changes in construction field conditions. Any other requests for service to modify, change, or revise any plans or documents and attend meetings to coordinate or implement construction of the improvements will be billed on a time and materials basis, at BHI's usual and customary rate.

B. Opinion of Probable Construction Costs: BHI's opinions of probable Construction Cost provided for herein are to be made on the basis of BHI's experience and qualifications and represent BHI's best judgment as an experienced and qualified professional generally familiar with the industry. However, since BHI has no control over the cost of labor, materials, equipment, or services furnished by others, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, BHI cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by BHI. If OWNER wishes greater assurance as to probable Construction Cost, OWNER shall employ an independent cost estimator. BHI assumes no responsibility for the accuracy of opinions of Total Project Costs.

ARTICLE 9. SUCCESSORS AND ASSIGNS

The Client and BHI each binds itself, its successors, assigns, and legal representatives to the other party of this contract, and to the successors, assigns, and legal representative of such other party with respect to all provisions of this contract. Neither the Client nor BHI shall assign, set over, or transfer its interest, in whole or in part, in this contract without the prior written consent of the other, nor shall any act in derogation hereof at the option of the non-assigning party, render the written contract terminated.

ARTICLE 10. DISPUTES

BHI and the Client agree that claims, disputes, and other matters in question between the parties to this contract arising out of or relating to the contract or breach thereof first be attempted to be resolved by mediation. However, if mediation is not successful, then disputes shall be resolved by litigation, unless parties mutually agree to arbitration. Any lawsuit filed shall be filed in state court in the County of Bernalillo or federal court in the District Court of New Mexico.

ARTICLE 11. CONTRACT TERMINATION

This contract may be terminated for cause by the Client upon fourteen (14) days' written notice to BHI. In the event of such termination, BHI shall be immediately paid compensation for all services performed to the termination date. Upon payment thereof, any and all obligations and liabilities of the parties hereto shall terminate. This Contract and any modification thereof may be terminated by BHI with or without cause upon fourteen (14) days' notice and BHI shall be paid compensation for services performed up to the termination date.

ARTICLE 12. EXCLUSION OF DAMAGES

In no event shall BHI be liable to Client for any indirect, incidental, special, or consequential damages, regardless of the nature of the claim.

ARTICLE 13. DISCOVERY OF UNANTICIPATED HAZARDOUS MATERIALS

Hazardous materials may exist where there is no reason to believe they could or should be present. Bohannan Huston, Inc. and the Client agree that the discovery of unanticipated hazardous materials constitutes a changed condition mandating a renegotiation of the scope of work or termination of services. BHI and the Client also agree that the discovery of unanticipated hazardous materials may make it necessary for BHI to take immediate measures to protect human health and safety and/or the environment. BHI agrees to notify the Client as soon as practically possible should unanticipated hazardous materials be encountered.

The Client agrees to allow BHI to take any and all measures that in BHI's professional opinion are justified to preserve and protect the health and safety of BHI's personnel and public and/or the environment, and the Client agrees to compensate BHI for the additional cost of such work. In addition, the Client waives any claim against BHI and agrees to indemnify, defend, and hold harmless BHI from any claim or liability for injury or loss in regard to encountering any unanticipated hazardous materials. The Client also agrees to compensate BHI for any time spent and expenses incurred by BHI in defense of any such claim.

ARTICLE 14. SCOPE OF AGREEMENT

This contract and attachments represent the entire agreement with the client. Any change to the contract terms and conditions shall be modified only by a written modification executed by both parties. No oral or written representations, inducements, or understandings of any kind or nature may modify this agreement.

ARTICLE 15. JOBSITE SAFETY

Insofar as jobsite safety is concerned, BHI is responsible for its employees' activities on the jobsite, but this shall not be construed to relieve Client, the Owner, or any construction contractors from their responsibilities for maintaining a safe jobsite.

ARTICLE 16. INDEMNIFICATION

Client shall indemnify, defend, and hold harmless BHI, and hereby indemnifies BHI against, any and all claims, demands, causes of action, loss, costs, damages and expenses, including reasonable attorney's fees arising out of or in connection with injuries or death to any and all persons and damages to any property to the extent or sustained in connection with, or arising out of Client's negligence or negligence of any party for which Client is legally liable.

ARTICLE 17. SPECIAL PROVISIONS

Special provisions, conditions, modifications, and/or schedules, which may be required, are contained in attachments or exhibits to this contract.

BOHANNAN HUSTON, INC.
CONSULTANT

 APPROVED BY (SIGNATURE)
Denise Aten
 APPROVED BY (PRINT NAME)
Senior Vice President
 TITLE
12-12-25
 DATE

City of Burlington
CLIENT

 APPROVED BY (SIGNATURE)
Greg Szwiatkowski
 APPROVED BY (PRINT NAME)
MAYOR
 TITLE
12/17/2025
 DATE

CITY OF BURLINGTON, COLORADO

RESOLUTION 2026-01

A RESOLUTION DESIGNATING THE PUBLIC PLACES FOR POSTING OF NOTICE OF REGULAR AND SPECIAL MEETINGS OF LOCAL PUBLIC BODIES OF THE CITY OF BURLINGTON.

WHEREAS, C.R.S. 24-6-402(2)(c) requires that an official posting place for Notice of official City business be named; and

WHEREAS, the City of Burlington desires to comply with such posting requirements, such notices will be posted not less than 24 hours before commencement of such meetings with specific agenda information for all such meetings, if available, posted at the same place stated below; and

WHEREAS, all notices required to be published by the City of Burlington will be published in *The Record*, a paper of general circulation.

NOW THEREFORE, IT IS RESOLVED by the City Council of the City of Burlington that the locations for posting will be:

Burlington City Hall:	415 15th Street
Burlington Post Office:	259 14th Street
City of Burlington website:	www.burlingtoncolo.com

ADOPTED at Burlington, Colorado, this 12th day of January 2026.

CITY COUNCIL OF BURLINGTON

Gregory J. Swiatkowski, Mayor

ATTEST:

Georgia Gilley, City Clerk

CITY OF BURLINGTON

ORDINANCE NO. 1015

AN ORDINANCE OF THE CITY OF BURLINGTON SETTING THE BALLOT TITLE AND CONTENT FOR VOTER AUTHORIZATION FOR A TWO PERCENT (2%) INCREASE IN THE RATE OF THE LODGER'S TAX; SUBMITTING THE BALLOT ISSUE AT THE ELECTION TO BE HELD APRIL 7, 2026; SETTING FORTH DETAILS IN RELATION THERETO; AND DECLARING AN EMERGENCY

WHEREAS, the City of Burlington, Colorado (the "City"), a Colorado Home Rule City duly organized and operating as a Colorado Home Rule City under the Constitution and laws of the State of Colorado; and

WHEREAS, the members of the City Council of the City (the "City Council") have been duly elected and qualified; and

WHEREAS, the City Council's Mission is to improve the quality of life for the citizens it serves. To that end, the City desires to deliver quality, customer-focused, municipal service with an emphasis on public safety, community livability, responsible planning for economic growth, infrastructure improvement, transportation systems, and environmental concerns, while maintaining its rural roots; and

WHEREAS, the City presently imposes a Lodger's Tax at the aggregate rate of four percent (4%) (the "Current Rates"), which tax rate is imposed pursuant to City Ordinance No. 838, passed in 2006, and codified in The Municipal Code of the City of Burlington, Colorado (the "Municipal Code"); and

WHEREAS, the City has not increased lodger's tax since 2006.

WHEREAS, the two percent (2%) Lodger's Tax increase shall be used in its entirety to fund tourism, advertising the community, attracting conferences, conventions and meetings, and for other purposes related to attracting tourist and visitor business to the City; specifically for road improvement and community revitalization efforts of the City; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer's Bill of Rights ("TABOR"), requires voter approval for any new tax, any increase in any tax rate, and the spending of certain funds above limits established by TABOR; and

WHEREAS, TABOR requires that the City submit ballot issues, as defined in TABOR, to the City's registered electors on specified election days before action can be taken on such ballot issues; and

WHEREAS, April 7, 2026, is one of the election dates at which TABOR ballot issues may be submitted to the registered electors of the City pursuant to TABOR; and

WHEREAS, the City Council is of the opinion that it should refer to the voters at the April 7, 2026, election a TABOR ballot issue concerning the imposition of an additional permanent Lodger's Tax of two percent (2%) commencing July 1, 2026, for the purposes specified in this ordinance, which tax is proposed to be upon the City's Lodger's Tax; and

WHEREAS, the City desires to submit a tax increase ballot issue to the eligible electors of the City on April 7, 2026, for the purposes referenced above; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BURLINGTON, COLORADO:

Section 1. Calling and Conduct of the Election. An election shall be held on Tuesday, April 7, 2026, at which time there shall be submitted to the eligible electors of the City the ballot issue set forth in this Ordinance. The cost of the election shall be paid from the City's general fund. The City Clerk shall serve as the designated election official of the City for the purposes of performing acts required or permitted by law in connection with the election. The officers and employees of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Ordinance and the holding of a polling place election on April 7, 2026.

Section 2. Tax Increase Ballot Issue. A ballot issue concerning the Lodger's Tax increase shall be submitted to the eligible electors of the City, which ballot issue shall be in substantially the following form:

SHALL CITY OF BURLINGTON LODGER'S TAX BE INCREASED BY AN ESTIMATED ONE HUNDRED THIRTY-SEVEN THOUSAND FIVE HUNDRED DOLLARS (\$137,500) ANNUALLY IN THE FIRST FISCAL YEAR (2027) AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY IN EACH SUBSEQUENT YEAR, BY A TWO PERCENT (2%) INCREASE IN THE CITY LODGER'S TAX RATE (TWO PERCENT REPRESENTS 20 CENTS ON EACH 10 DOLLAR SPENT ON FURNISHING ROOMS OR ACCOMODATIONS IN A HOTEL, MOTEL, APARTMENT HOTEL, LODGING HOUSE, MOTOR HOTEL, GUEST HOUSE GUEST RANCH OR OTHER SIMILAR LODGING BUSINESS) INCREASING THE CITY LODGING TAX RATE FROM FOUR PERCENT (4%) TO SIX PERCENT (6%), COMMENCING ON JULY 01, 2026, AND CONTINUING IN PERPETUITY, THE REVENUES FROM SUCH TWO PERCENT (2%) INCREASE SHALL BE ADDED TO THE CITY'S TOURISM PROMOTIONAL FUND AND USED FOR THE PURPOSE OF PROMOTING TOURISM, ADVERTISING THE COMMUNITY, ATTRACTING CONFERENCES, CONVENTIONS AND MEETINGS OR FOR OTHER PURPOSES RELATED TO ATTRACTING TOURIST AND VISTOR BUSINESS AND BUSINESSES TO THE CITY, SPECIFICALLY FOR ROAD IMPROVEMENT AND COMMUNITY REVITALIZATION EFFORTS OF THE CITY OF BURLINGTON AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE REVENUE AND SPENDING LIMIT OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

_____ YES / FOR

_____ NO / AGAINST

Section 3. Setting the Ballot Title and Content. For purposes of Section 31-11-111, C.R.S. this Ordinance shall serve to set the title and content of the ballot issues set forth herein.

Any election contest arising out of the Ballot Issues or the election concerning the order of the ballot or the form or content of the ballot titles shall be commenced pursuant to Section 1-11-203.5, C.R.S.

Section 4. Amendment of Lodger's Tax Rate. Subject to approval of the ballot issue set forth in Section 2 hereof by a majority of the eligible electors voting thereon at said election, the references within the Municipal Code to the Lodger's Tax rate of two percent (2%) in Sections 3.28.010 shall be amended and changed to reflect a rate of six percent (6%).

Section 5. Ratification of the Municipal Code. With the exception of the provisions of the Municipal Code which are modified and amended as provided herein, all remaining provisions of the Municipal Code shall remain in full force and effect. To the extent necessary to affect the voter authorization, the Municipal Code may be further amended by ordinance consistent with the terms of this Ordinance.

Section 6, Approval of Ballot Issue. If a majority of the votes cast on the ballot issue submitted at the election shall be in favor of the ballot issue, the City acting through the Council shall be authorized to proceed with the necessary actions in accordance with the ballot issue so approved.

Section 7. Severability. Should any one or more sections or provisions of this Ordinance be judicially determined invalid or unenforceable, such determination shall not affect, impair, or invalidate the remaining provisions hereof, the intention being that the various provisions hereof are severable.

Section 8. Emergency Declaration Effective Date. By reason that it is necessary to certify the ballot issues by an established date and the matters set forth in this Ordinance will be subject to a vote by the eligible electors of the City, it is hereby declared that an emergency exists, that this Ordinance is necessary to the immediate preservation of the public peace, health and safety, and that this Ordinance shall be in full force and effect upon adoption.

**INTRODUCED, READ AND ADOPTED AS AN EMERGENCY ORDINANCE,
AND ORDERED PUBLISHED** this ____ day of January 2026.

Greg Swiatkowski, Mayor

[S E A L]

ATTEST:

Georgia Gilley, City Clerk



January 12, 2026

City Administrator’s Summary Report

December 08, 2025 - January 12, 2026

Administration

- **2026 Budget**

At the December 2025 Council Meeting, Council formerly adopted the 2026 Budget and by ordinance appropriated the requisite funds to various departments for operating purposes for fiscal year 2026. Since the last meeting, the 2026 Budget Letter was drafted and signed by the Mayor for submittal purposes to the State. The entire 2026 budget along with supporting documentation and Budget Letter were downloaded to Colorado Department of Local Affairs. The budget was accepted and approved by the State as to compliance with Colorado Revised Statutes.

The budget, as presented, was balanced and included information regarding Burlington’s strategic Priorities for 2026 as outlined in the Capital Expenditures and Special Projects section of the budget. In future Council Meetings you will be kept apprised of status on each one of our capital projects. To recap, these projects include the following:

- Administration: 2026 Municipal Election with Ballot measure to increase Lodgers Tax
Land Use Code Development
Property Acquisition
- Parks and Recreation: GOCO Grant to improve Parmer Park experience and Court Resurfacing
- Pool: Pool Vacuum acquisition
Fence Screening
Structure over mechanical area
- Police: Replacement of Toughbooks (mobile Data Terminals)
Acquisition of Firearms Simulator
Ongoing Lease Payments of police vehicles
- Streets: 2025 Street Project completion
2026 Street Project completion
Ongoing Lease Payments for vehicles and equipment
- VA Clinic: Interior Remodel of portion of Clinic
- Old Town: Replacement of Flooring in Honor Hall,
Replacement of Doors in Heritage Hall
Replacement of doors at Barn
Boardwalk Replacement
- Electric: Move South Electric Loop from Overhead to Underground
Begin Meter Changeout – move to Radio Read
Tree Trimming

	Ongoing lease payments for vehicles and equipment
Water/Sewer:	Design and Engineering of WWTF
	Secure Funding for WWTF
	Begin Construction of WWTF
	Continue upgrade of water meters
	Water Tower Maintenance
Airport:	Runway Sel Project
	Access Road Rebuild

- **Municipal Election**

Georgia Gilley, our Municipal Clerk has put together a calendar of benchmarks with dates to meet for the upcoming election to be held April 7th. Council Candidate Petition Packets have been developed and are ready to be distributed. Reminder, there are 4 seats up for election (3-Four-year seats, 1-Two-year seat). Language for the Ballot measure has been developed and currently under review as to form and compliance with state statute.

- **Land Use Code Development**

We are contracting with Bohanon Huston, Inc. of Englewood, Colorado, to assist in the development of and update of our Land Use Code with the development and adoption of an accompanying building code. Contract has been updated to meet our requirements and is ready for Mayor’s signature. We hope to have a “kick-off” meeting later this month. Process will be 6-9 months in length.

- **Property Acquisition**

A Contract for Sale of Real Property has been developed and approved for the acquisition of a vacant parcel of land located at the Southeast Corner of the Intersection of Main Street and Martin Avenue, to be developed as a “Civic Plaza” to draw residents and visitors alike to our Main Street area. The Plaza is an outdoor setting that can serve as a meeting area, event area, etc. and will assist in driving economic revitalization to our downtown business district. A Resolution has been developed to show that this property acquisition has been approved by council to meet the requirements of the Title Company. We hope to close on the property by end of Month.

- **Park and Recreation**

Burlington is the recipient of GOCO Grant to improve and update Parmer Park and to rebuild our basketball/tennis court facility. The award is \$750.00 and will be awarded once the contract is signed and in place. We have ongoing weekly meetings to ensure our project stays on track and I will provide you all with a timeline as the project continues to move forward.

- **2026 Street Project**

As all are aware, our 2025 Street Project was not completed due to colder weather moving in. In December, we had a warm spell where Bettis Asphalt was able to come and asphalt Rose Pony Way. This reduces our 2025 street project still needed to be completed in 2026, and to be performed in conjunction with the 2026 Street Project.

Since we last met Design and Engineered drawings have been submitted for the 2026 Street project and we are currently developing the bid specifications for this project which will be completed and published later this week. Our goal remains to start April/May again depending on weather outlook, and we will continue to dialogue on a regular basis with Bettis Asphalt to ensure the earliest start possible.

Remaining to complete in the 2025 Project is the following:

- Resurface Fay Street – Mike Lounge Drive East to 15th Street
- Resurface Mike Lounge Drive – Rose Avenue South to Ben Street

2026 Street Project will include the following:

- Resurface Fay Street from 15th Street to 14th Street to include curb and gutter replacement where needed.
- Resurface 14th Street from Rose Avenue to Fay Street to include curb and gutter replacement where needed.
- Resurface the entire length of Ben Street to include curb and gutter replacement where needed.
- Resurface Martin Street from 8th Street to Main Street to include curb and gutter replacement where needed.

- **Wastewater Treatment Facility**

A Special Meeting was held December 17th at the Community Center for a Public Hearing to discuss and inform the community regarding the funding and construction of a new Wastewater Treatment Facility. The new facility will be at the current site and moves Burlington from an antiquated evaporative lagoon system to a mechanical system with a sequential batch reactor. JVA is our design and environmental engineers on this project and facilitated the public meeting. Although very little public attendance, the meeting was informative and started the time clock on seeking funding and getting this project under construction.

Since the meeting, on January 5th JVA, with staff input, completed and submitted a loan application to the State Revolving Fund. Our application was accepted and is currently under review. We are also working with the Department of Local Affairs to submit an EIAF Tier II grant for \$1Million to offset constructions costs. This grant opens January 12th and Closes February 13th. We will continue to meet weekly with JVA as we continue to finalize our planning and engineering of the new WWTF and to assist with completion of the EIAF grant.

Once a loan is approved, we head into the procurement stage and preconstruction stage. If all goes as planned, and we receive funding from DOLA we may be ready to award bids late spring/early summer (no guarantees yet), and head into procurement/construction (Phase 3 of our project – May 2026).

- **Electric – Move South Loop from Overhead to Underground**

This project has been in the planning and procurement stage for the last two years. Early in 2026, once bid specifications have been developed, the project will be put out to bid. We hope to contract with a qualified entity to perform the work by springtime and to be in process by early summer. This project will move our overhead line that runs along the South side of I-70 to an underground application, protecting this highly exposed line from high winds, snow and ice, and other hazards that disrupt providing energy to our consumers. As this is being placed underground, another distribution line will be added, in essence allowing us to split the line to North and South of the interstate users.

Intergovernmental/Upcoming Events

- Public Works Planning Meeting – Monday's 7:00 AM
- Management Team Meeting – Wednesday's 2:00 P.M.
- JVA Meetings – WWTF Funding with DOLA and additional Grant Opportunities
 - January 14th
- Burlington Housing Authority Meeting – Wednesday, January 14th
- January 12, 2026, City Council Meeting, Community Center, 6:30 P.M.
 - Public hearing and consideration of new tavern license at Century lanes
 - Consider approval of Resolution 2026-02 to approve real estate purchase
 - Consider approval of Bohannon Huston contract regarding land use and build code development
 - Consider Proposed ballot measure and Ordinance 1015 regarding lodging tax and set public hearing
- January 26, 2026, City Council Special Meeting, Community Center, 6:00 PM
 - Public meeting to inform citizens and solicit public input regarding a referred ballot measure to raise Lodger's Tax

Public Works Report 1/12/2026

Electric Department

Took down Christmas decorations and help dismantle the Christmas tree at the north end of main street. Breaker at substation was repaired and T-2 was put back in service. Working with Power Solutions to contract them for a bi-annual maintenance program at the substation. A communication line was hit by a farm implement at CR 48.5 and CR W pulling down a pole owned by KC Electric, with a power line heading to Well #1 attached to it. All was repaired within 24 hrs, however it was discovered that a pole heading to the Trailer park northeast of the cemetery needed replaced. This replacement is scheduled for Wednesday, January 14.

Parks Department

Assisted with the take down of all the Christmas decorations. Repairing, replacing boards and repainting all the bleachers around the swimming pool in preparation for the upcoming season.

Street Department

Assisted with the take down of all Christmas decorations, including the tree on main street, nativity scene and the Carousel. Swept streets. Measured curb and gutter, alley pans and sidewalks that will be replaced for the 2026 Street project so that bid spec can be developed.

Water/ Wastewater Department

Worked with JVA to get the SRF loan application uploaded to the State portal for review for the WWTF. Received 102 radio-read water meters to be installed in the distribution system. So far 430 out of 1380 are installed. First of month water and wastewater sampling. Assisted with Christmas decorations.

Mayberry & Company, LLC

Certified Public Accountants

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section

January 9, 2026

To the City Council
City of Burlington

We are engaged to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burlington for the year ended December 31, 2025. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process. If you have any questions or concerns that you would like for us to include as part of our audit procedures, please feel free to contact us directly.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 9, 2026, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will communicate our significant findings at the conclusion of the audit. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately April 13, 2026 and issue our report no later than July 31, 2026.

This information is intended solely for the use of the City Council and management of the City of Burlington and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Timothy P. Mayberry". The signature is fluid and cursive, with a large initial "T" and "M".

Timothy P. Mayberry, Principal
Mayberry & Company, LLC
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tpmayberry@mayberrycpas.com

Mayberry & Company, LLC

Certified Public Accountants

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section

January 9, 2026

City of Burlington
PO Box 366
Burlington, CO 80807

We are pleased to confirm our understanding of the services we are to provide City of Burlington for the year ended December 31, 2025. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of City of Burlington as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Burlington's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Burlington's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies City of Burlington's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:

- 1) Schedule of expenditures of federal awards.
- 2) Combining and individual fund financial statements
- 3) Local Highway Users Report

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to City Council of City of Burlington. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Burlington's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Burlington's major programs. The purpose of these procedures will be to express an opinion on City of Burlington's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Burlington in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities

include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review upon our arrival .

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mayberry & Company, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Department of Local Affairs or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Timothy Mayberry personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 13, 2026 and to issue our reports no later than June 30, 2026 Timothy Mayberry is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$16,000 if a single audit is required an additional \$4,000 will be included. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written

notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City of Burlington and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Mayberry & Company, LLC

RESPONSE:

This letter correctly sets forth the understanding of City of Burlington.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

