

UNION CONNECTICUT

Annual Town Report



Fiscal Year July 1, 2020 to June 30, 2021

UnionConnecticut.org

TOWN OFFICERS JULY 2019

First Selectman – 2 year term

David D. Eaton

July 1, 2019 – July 1, 2021

Selectmen – 2 year term

Mary M. Huda

July 1, 2019 – July 1, 2021

David Heck

July 1, 2019 – July 1, 2021

Town Clerk – 2 year term

Heidi O. Bradrick

July 1, 2019 – July 1, 2021

Town Treasurer – 2 year term

Amanda Gaug

July 1, 2019 – July 1, 2021

Tax Collector – 2 year term

Maureen M. Eaton

July 1, 2019 – July 1, 2021

Board of Finance – 6 year term

Scott J. Crevier

July 1, 2019 – July 1, 2025

Joseph S. Cross

July 1, 2019 – July 1, 2025

Christopher J. Santucci

July 1, 2017 – July 1, 2023

Scott Mangold

August 20, 2019 - July 1, 2021

Erick Ponkala

May 6, 2019 – July 1, 2023

Chuck Singer

May 6, 2019 – July 1, 2021

Board of Finance Alternate – 6 year term

Roger W. Bragdon

July 1, 2015 – July 1, 2021

Nathan B. Swift

July 1, 2019 – July 1, 2025

Stephen L. Browne

May 6, 2019 – July 1, 2023

Board of Education – 4 year terms

Andrea Estell

July 1, 2017 – July 1, 2021

Heidi Bradway

July 1, 2017 – July 1, 2021

Lisa Roberts

July 1, 2017 – July 1, 2021

Jessica S. Garden

July 1, 2019 - July 1, 2023

Amy Blank

July 1, 2019 – July 1, 2023

Jonathan Petersen

July 1, 2019 – July 1, 2023

Board of Assessment Appeals – 4 year term

David M. Heck

May 6, 2019 – July 1, 2021

Charles M. Sweetland

July 1, 2019 – July 1, 2023

Herbert R. Kingsbury III

July 1, 2017 – July 1, 2021

Planning & Zoning – 5 year term

Mathieu J. Silbermann - Chairman

July 1, 2017 – July 1, 2022

Lee Ann Fitzgerald

July 1, 2019 – July 1, 2024

Joseph W. Popovitch

July 1, 2020 – July 1, 2025

Brian Lambert

July 1, 2018 – July 1, 2023

Barry Kaplan

July 1, 2016 – July 1, 2021

Planning & Zoning Alternate – 6 year term

Carol A. Berner

July 1, 2015 – July 1, 2021

Michael Kneeland

July 1, 2019 – July 1, 2023

Kenneth Braithwaite

July 1, 2017 – March 29, 2021

Vacancy

March 29, 2021 – July 1, 2023

Zoning Board of Appeals – 5 year term

Eric P Emhoff

July 1, 2015 – July 1, 2020

July 1, 2020 – July 1, 2025

Charles Sweetland

July 1, 2018 – July 1, 2023

Nathan Swift

July 1, 2019 – July 1, 2024

Arthur Murdock

July 1, 2017 – July 1, 2022

Vacancy

July 1, 2016 – July 1, 2021

Zoning Board of Appeals Alternate – 4 year term

Jessica Garden

July 1, 2017 – July 1, 2021

James George

July 1, 2017 – July 1, 2021

Joseph Kratochvil

July 1, 2019 – July 1, 2023

Constables – 2 year term

Albert L. Goodhall

July 1, 2019 – July 1, 2021

Albert L. Goodhall, Jr.

July 1, 2019 – July 1, 2021

Bonnie Dabrowski

July 1, 2019 – July 1, 2021

Joshua Lambert

July 15, 2019 – July 1, 2021

Library Directors – 6 year term

Ellen Silbermann Chairman

July 1, 2019 – July 1, 2025

Bertha Syphers

July 15, 2019 – May 3, 2021 (2025)

Rose Novak

July 1, 2015 – July 1, 2021

Edward Capomacchio

May 6, 2019 – July 1, 2021

Karen D. Calabrese

May 6, 2019 - July 1, 2023

Joshua Lambert

July 15, 2019 – May 3, 2021 (2023)

Registrar of Voters:

John Rauch - Green Party

Joshua Lambert - Democratic

Justice of the Peace

David D. Eaton

Albert L. Goodhall

Carol Denning

Robert E. Tyler, Jr.

Mathieu J. Silbermann

Heather M. Murdock

Bonnie Dabrowski

Jessica Garden

Dean Upson

OFFICE HOURS AND PHONE NUMBERS

July 1, 2020 – June 30, 2021

FAX 860 684-8830

SELECTMAN'S OFFICE

860 684-3812

Karen Johnson
Office Administrator

Tuesday/Thursday 9am-12pm
Wednesday 9am-12pm & 1-3pm

First Selectman
Selectmen

David D. Eaton
David Heck
Mary Huda

Meeting: 1st & 3rd Monday
7:30pm

TOWN CLERK'S OFFICE

860 684-3770

Heidi Bradrick
Karen Johnson, Asst.

Tuesday/Thursday 9am-12pm
Wednesday 9am-12pm & 1-3

ASSESSOR

860 684-5705

Mary Huda
Leanne Lake, Asst.

Wednesday 9am-12pm & 1-3pm

TAX COLLECTOR

860 684-8834

Maureen Eaton
Timothy Vennart, Asst.

Tuesday & Wednesday, 9am-12pm
(or call for appt. 860 684-8834)

TREASURER

860 684-8834

Amanda Gaug
Lucy Goins, Asst.

By Appointment

BUILDING OFFICIAL

860 234-1053

Joseph Pajak
josephpajak@yahoo.com

By Appointment

HEALTH DEPARTMENT

860 774-4350

Northeast Health District

By Appointment

ANIMAL CONTROL

860 306-0573

Belinda Vennart

By Appointment

REGISTRAR OF VOTERS

860 684-8832

Jacqueline McMahon (D)
Erick Ponkala (R)

By Appointment

CEMETERY SEXTON

413 531-6316

Jeffrey Anthony
Robert Tyler, Sr., Asst.

By Appointment

PUBLIC WORKS DIRECTOR

860 684-4706

David Eaton

Monday-Friday
7am – 3:30pm

UNION SCHOOL

860 684-3146

Michele Powers
Secretary

Monday-Friday
8:00am – 3:00pm

TRANSFER STATION LIBRARY

Wednesday 5-8pm & Saturday 8am-4pm
Monday 1-5pm, Wednesday 2-8pm, Saturday 9am-2pm

Appointments
August 15, 2019 – August 15, 2021

Assessor – Mary Huda - 860 684-5705
Selectmen’s Administrative Asst. – Karen Johnson – 860 684-3812
Animal Control Officer – Belinda Vennart – 860 306-0573
Town Counsel – AnnMarie Alexander, Esq. – 860 749-0793
Building Official – Joseph Pajak – 860 234-1053
Fire Marshall – Charles Sweetland – 860 684-6703
Assistant Fire Marshall – Mark Morrison – 860 209-7613
Emergency Management Director – Stuart Cobb Willington Fire Dept. 860 428-0288; c – 860 234-9777
Assistant Emergency Mgmt. Director, LEPC Chairperson – Paul Wentworth – 860 974-0324
Cemetery Sexton – Jeffrey Anthony – 413 531-6316
Asst. Cemetery Sexton – Robert Tyler, Sr. – 860 684-7840
Burning Official – Charles Sweetland – 860 684-6703
Memorial Day Coordinator – Karen Johnson – 860 684-3812
Agent for the Elderly – Karen Johnson – 860 208-8113
Tree Warden – Christine Jones – 860 338-7738
Cemetery Committee – Robert Tyler, Sr. – 860 684-7840
 Michael Huda
 Heidi Bradrick – 860-684-3770
 David D. Eaton – 860 684-4706
Old Home Day Committee – Tiffany Ko-Szych - 203 218-7680
 Karen Calabrese
 Kelly Crevier
 William Cross – 860 341-1734
 Carl Myers
Health District – Northeast District Department of Health – 860 774-7350
Representative to NDDH – Nathan Swift – 860 684-7848; Alternate David Heck – 860 684-6184
Rep. to Mid-NEROC – Nathan Swift – 860 684-7848
Liaison for Public Safety – Troop C – 860 896-3200
Zoning Enforcement Officer – David Eaton – 860-209-6795 (Appointed 8/7/19 by Planning & Zoning Commission)

Revised August 2019

Assessor's Office Report 2020 Grand List

Real Estate	81,024,640
Motor Vehicle	9,557,355
Personal Property	4,724,884
Total Net Grand List	94,928,589

Important Filing Dates

Homeowners Program for the Elderly February 1 thru May 15

New applications for Farm, Forest & Open Space Sept. 1 thru Oct. 31

Veterans Disability filed prior to October 1

Social Security Disability filed prior to December 31

Letters from Servicemen filed prior to October 1

Veteran's Discharge (filed w/Town Clerk) by September 30

Personal Property owned Oct. 1 declared annually Oct. 1 thru Nov. 1

Out of state or unregistered motor vehicles that are located here to be declared as Personal Property.

The Assessor's office is open to the public on Wednesdays from 9-3 or by calling 860-684-5705 during those hours to make an appointment. You can also reach me by e-mail at assessor@unionconnecticut.org if that is more convenient for you. To reach the Assistant Assessor Leanne Lake during office hours on Wednesdays please email assistantassessor@unionconnecticut.org

Mary E. Huda, CCMA II
Assessor

**Union Elementary School
Office of the Superintendent**

To the Board of Education and Citizens of Union:

In accordance with the Connecticut General Statutes, the Annual Report of the Superintendent of Schools for the year ending June 30, 2021 follows:

Graduates 2021

M. Bessette
C. Leffingwell
K. Longey
J. Moore
E. Roberts

Woodstock Academy

A. Adams	J. Aseltine	W. Gaug	A. Johnson
B. Maciolek	C. MacKinnon	O. Ott	D. Ponkala
M. Santucci	M. Silbermann	S. Silbermann	

Windham Technical High School

N. Talbot

Cheney Technical High School

P. Cross

Enrollments

	16-17	17-18	18-19	19-20	20-21
Elementary	68	54	53	47	47
Secondary	33	36	40	36	34
Vocational	2	4	3	3	2
	103	94	96	86	83

Anticipated Enrollments

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
20-21	4	2	3	4	3	9	4	6	6	5	5	7	9	14	81
21-22	1	4	2	4	4	3	8	4	6	5	6	6	7	9	69
22-23	4	3	4	2	4	4	3	8	4	6	5	6	6	7	66

Staff 2020-2021

Superintendent/Principal	Mr. Steven Jackopsic
Preschool/Kindergarten	Mrs. Gina Barillaro
Grades 1 & 2	Ms. Nicolette Kyeremateng
Grades 3 & 4	Mrs. Patricia Zulick-Bessette
Grades 5-8 Math and Science	Mr. Paul Rae
Grades 5-8 ELA	Mrs. Kristen Malinowski-Paine
Grades 5-8 Social Studies, Special Education	Mr. Michael Huda
Music	Mr. Vincent LaMonica
Physical Education	Mrs. Jennifer Barlow
Art	Mrs. Amanda Fischetti and Mrs. Julie Hull
School Nurse	Mrs. L. Brothers and Mrs. L. Demurjian
Secretary	Mrs. L. MacPherson and Mrs. M. Powers
Paraprofessional	Mrs. Jacqueline Woronecki
Paraprofessional	Ms. Ann Burrill
Paraprofessional	Mrs. Jacquelin Budd
Maintenance/Custodian	Mr. William Chasse

State and Federal Grants

To Town:	2018-2019	2019-2020	2020-2021
Education Cost Sharing	\$220,822.00	\$219,478.00	\$211,728.00
To School:			
IDEA	\$11,694.00	\$10,145.00	\$9,702
IDEA (preschool)	\$1,471.00	\$1,478.00	\$1,477.00
Small Rural School Achievement	\$17,673.00	\$17,643.00	\$20,154.00
Adult Education	\$1,544.00	\$1,499.00	\$1,498.00
Technology Grant	\$0.00	\$0.00	\$0.00
Title II Grant	\$1,427.00	\$2,495.00	\$1,151.00
Title I Improve Basic Programs	\$0.00	\$8,803.00	\$0.00
Title IV	\$0.00	\$0.00	\$10,000.00
Special Education Improvement	\$0.00	\$12,000.00	\$20,000.00
Coronavirus Relief Funds	\$0.00	\$0.00	\$79,014.00
ESSER I	\$0.00	\$0.00	\$7,279.00
ESSER II	\$0.00	\$0.00	\$32,273.00
Summer Enrichment Expansion	\$0.00	\$0.00	\$21,000.00

School Calendar 2020-2021

September 8th	First Day	
October 12th	School Closed	Columbus Day
November 11th	School Closed	Veterans Day

November 25th-27th	School Closed	Thanksgiving Break
December 24th-January 3rd	School Closed	Winter Break
January 4th	School Reopens	
January 11th-22nd	School Closed	Remote Learning Due to Covid
January 18th	School Closed	Martin Luther King Jr. Day
February 15th-16th	School Closed	February Break
April 2nd	School Closed	Good Friday
April 19th-23rd	School Closed	Spring Break
May 31st	School Closed	Memorial Day

Educational Programs

Union School provides educational programs and support services for students in grades PK-8. There is a full day program in kindergarten. Preschool students attend for a full day on Monday, Wednesday and Friday. Students in preschool also join the kindergarten class in the afternoon on Tuesdays and Thursdays for learning centers and stations, as well as specials. Meanwhile, students in grades 1-2 and 3-4 are part of mixed grade level classrooms. Students in grades 1-4 switch classrooms, at times, based on learning needs. Students in grades 5-8 switch classes based on content areas and intervention/enrichment needs. Students also receive instruction in general music, art, health and physical education (PE) 1-2 days per week, depending on grade level.

The school provides special education and related services to students identified with special needs. The district provides these services, as needed, for students ages 3-21. Additional support is also provided to those students who are not performing at grade level expectations.

Educational Technology

All classrooms at Union School have Wi-Fi access. Content is filtered through a state filtering system, as well as, a school-based layer. Students in grades PK-8 utilize technology on a consistent basis with laptops, iPads and Chrome Books. Students in grades 3-8 take the state-wide mastery test, Smarter Balanced Assessment, online each year in the spring. At the middle school level, students utilize the Google Classroom to manage and access work/assignments. In addition, Union School also uses Jupiter Ed. and the See-Saw app (PK-4) as an online communication tool for students and parents. STAR assessments are used as a universal screen for students in grades 1-8.

Union School continues to use EASTCONN IT services to provide technical support and maintenance.

School Plant

Security/Building Improvements during past year include:

- Maintenance of water system and HVAC, as well as, other systems
- Union School was awarded a competitive grant for ~\$10,000.00 by The Last Green Valley. A new community gazebo area w/ fire pit as well as outdoor classroom components have been added to the school grounds.
- With Coronavirus Relief Funding, Union School upgraded various building components including:
 - Water bottle filling stations
 - Touchless faucets and toilets
 - Air balancing of ventilation system
 - Exhaust fan for waiting room

2020-2021 Report of the Board of Selectmen

The Board of Selectmen serves as both the administrative and executive branches of the town government. The Board of Selectmen's responsibilities include formulation, evaluation and guidance of policy with regard to public service, as well as, the administration of town offices, town highway maintenance, keeping of financial accounts and the appointment of administrative officers, boards and commissions.

The First Selectman, the chief administrative and executive officer of the town, is directly responsible to the Board of Selectmen for administration and supervision of all departments, agencies and officers appointed by the Board and is responsible for the enforcement of all laws and ordinances governing the Town of Union.

The Board of Selectmen regularly meet the first and third Mondays of each month excepting legal holidays.

The Selectmen's office is open: Tuesday 9:00 a.m. – Noon; Wednesday 9:00 a.m. – Noon and 1:00 p.m. – 3:00 p.m.; and Thursday 9:00 a.m. – Noon. (Plus by appointment – 860 684-3812)

Email: firstselectman@unionconnecticut.org

Reimbursements for septic disposal are provided to town residents through the Selectman's Office. Upon submission of septic pumping invoice, residents will be eligible for a reimbursement of 6.5 cents per gallon, payable once each fiscal year.

The Transfer Station is open Wednesdays, 5pm – 8pm and Saturdays 8am – 4pm. Permits, affixed to lower left windshield, are required to enter the facility. Permits are available, free of charge, in the Selectman's office, during office hours, or residents can call or email the Selectman's Office to request a permit via mail.

The Annual Town Meeting will be held yearly on the 2nd Monday of May, per motion made at the Selectman's Meeting on July 17, 2017.

Local Capital Improvement Program (LoCIP) Grant Completed Projects:

- Union Cemetery Water Supply Installation
- Hazardous Tree Trimming/Removal
- Public Works Garage Complex Fire Alarm Installation
- Upgrade Town Office Building Lighting to LED

Board Members and Terms:

David Eaton, First Selectman – July 1, 2021 – June 30, 2023

Mary Huda, Selectman - July 1, 2021 – June 30, 2023

David M. Heck, Selectman – July 1, 2021 – June 30, 2023

Office Administrator: Karen Johnson

**TOWN OF UNION
DEPARTMENT OF PUBLIC WORKS
1043 BUCKLEY HIGHWAY
UNION CT, 06076**

Phone (860) 684-4706

Fax (860) 684-8830

This is the report of the Public works Department for the 2021 annual report.

Roadways:

Routine maintenance was performed which included roadway sweeping and mowing, winter plowing and sanding, replacing of broken fence posts, and cleaning of catch basins, waterway's and tree trimming.

Paving consisted of 1" overlay on portion Webster road.

Oil and chipseal consisted of 2.44 miles on Mashapaug, Old Brown Scranton and Szych roads.

A Preservative Maltene Emulsion was applied to 1.84 miles of road on Hall, Rindge and Town Hall roads.

Drainage consisted of replacement of two basins on Stickney Hill road.

Crack filling was done on Stickney Hill road.

Replaced 275 feet of wooden fence posts with metal beam rail on Gilbranson road.

Town Equipment Maintenance:

Maintenance and repairs were done to all town equipment as needed. All requirements and repairs were met to remain in compliance with OSHA guidelines.

Building and Grounds:

All building and grounds were mowed, raked and shoveled as needed.

Transfer Station:

All recyclable materials were transported to the center in Willimantic.

Cemeteries:

All cemeteries were mowed and trimmed as needed and all required stone and monuments were set.

New Equipment:

A used street sweeper was purchased and a new gravelly mower was purchased.

David D Eaton/ Public Works Director
Town of Union

TOWN OF UNION
CEMETERY REPORT - Fiscal Year 2020/2021

Balance as of July 1, 2020 **\$ 79,424.68**

Receipts:

Plots, Burials and other income \$ 9,593.50

Interest \$ 279.84

State Grant \$ 700.00

Total Receipts **\$ 10,573.34**

Disbursements:

A.Gaug (Bookkeeper) \$ 150.00

Town of Union \$ 500.00

Misc Expenses \$ 3,649.95

New Mower \$ 5,898.93

Total Disbursements **\$ 10,198.88**

Balance as of June 30, 2021 **\$ 79,799.14**

Stafford Savings Bank Accounts:

CD#1700004549 \$ 66,524.19

Checking Account \$ 13,274.95

Total **\$ 79,799.14**

TOWN OF UNION, CONNECTICUT
Planning & Zoning and Inland/Wetlands Commission

Fiscal Year 2020 - 2021

Pursuant to state statute, the Planning and Zoning Commission also acts as the Inland Wetlands and Watercourses Commission.

The following applications were submitted to and acted upon by the Commission in the period from July 1, 2020 – June 30, 2021.

Addition	2
House	2
Shed/Barn	6
Garage	3
Other	3

Total Applications Accepted 15

Revenue collected: \$2465. Each permit includes a \$60. State fee for Land Use.

The Commission Meets on the First and Third Wednesday of each month at 7:30pm at the Union Town Hall in the upper level meeting room.

Contact the Town Hall at 860 684-3770 or email pzc@unionconnecticut.org to be placed on the agenda.

**TOWN CLERK
REPORT 2020-2021**

**Office Hours: Tuesday, Wednesday & Thursday 9am to 12noon
Wednesday 1pm to 3pm
Appointments can be made.**

**Town Clerk ~ Heidi Bradrick
Assistant Town Clerk ~ Karen Johnson
Phone 860.684.3770
Fax 860.684-3770
E-mail: townclerk@unionconnecticut.org**

The Town Clerk's duties and responsibilities are regulated in part by Connecticut General Statutes. The Town Clerk maintains the Town's records and offers numerous other services to the public.

These services include but are not limited to:

Dog Licenses

Dog licenses must be purchased when a dog reaches the age of 6 months. When obtaining a dog license, a rabies certificate must be presented and the spay/neuter certificate (if applicable) must be shown. Licenses are renewed annually during the month of June thereafter. A person who moves to Union, whose dog was previously licensed in another Connecticut town for the current year, may transfer the registration for \$1.00. Proof of licensing must be shown. A lost tag can be replaced for \$.50. Cost of licensing a spayed/neutered dog is \$8.00. For dogs not spayed or neutered the cost is \$19.00. \$1.00 per month late fee will be assessed to the above fee for dogs not licensed in the month of June. Kennel licenses are also available upon application.

For the fiscal year 2020-2021 the town registered 155 dogs.

Sports Licenses

Licenses to hunt, trap and fish in Connecticut are available directly from DEEP. Licenses are valid for a calendar year. Proof must be provided that a RESIDENT license was held in the respective sport within the last 5 years OR a certificate indicating successful completion of a CT Conservation Education Firearms course or recognized equivalent. To obtain a RESIDENT license the applicant must be able to prove their bona fide residence is in CT. Information and licenses can be obtain at the DEEP web site at www.dep.state.ct.us.

Marriage Licenses and Vital Statistics

Marriage licenses are applied for at the Town Clerk's office. The ceremony must be performed within 65 days from the date of application. Application fee for a license is \$50.00. Certified copies of vital events (births, marriages, civil unions, and deaths) are available from the Town Clerk upon application. Cost is \$20.00. A request form is available on the Town's website under the Town Clerk/Vital Record section. Information pertaining to vital events and genealogy date back to 1718.

There were 8 marriages, 2 births and 9 deaths recorded.

Veteran's Discharges

Veteran's discharges must be filed by September 30th to entitle the veteran to an exemption on taxes due the following July. An original or certified copy of a DD-214 form must be presented.

Voter Registration & Absentee Ballots

The Town Clerk can provide voter registration cards to any person who wishes to become an elector. A form of identification must be presented. Local elections are held the first Monday in May each odd year. State elections are held the First Tuesday following the First Monday in November each even year. The Town Clerk's office issues absentee ballots to eligible residents beginning 31 days prior to an election. Overseas and blank ballots are available for eligible applicants at an earlier time. In order to receive an absentee ballot, an application form must be completed and submitted. These forms are available at the Town Clerk's office or on line at the Secretary of the State website.

Agenda & Minutes

The Town Clerk takes the minutes of Town Meetings. Agendas for all boards and commissions are posted outside the front door of the Town Hall at least 24 hours prior to the meeting. Town Resolutions, Town Ordinances and minutes of all the boards and commissions are available for review. Lists of board and commission members are also available.

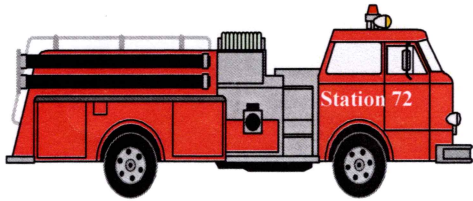
Land Records & Maps

Land records and legal documents are recorded in the Office of the Town Clerk. Land records include deeds, mortgages, releases and liens. Survey and subdivision maps are also recorded as part of the land records. The State of Connecticut has mandated that access to land record indexes be computerized. The Town Clerk's office of Union has accomplished this with no additional impact on the tax payers of the Town of Union. We currently have 90+ years of computerized indexes as well as the document images available. These are available online at <https://recordroom.cottsystems.com> (a fee may apply).

This office recorded 255 documents for the 2020-2021 year.

Other Duties

Trade Names, Liquor Permits, Notaries, Appointments, Resignations, Oaths and Retention requests are recorded in the Town Clerk's Office. Copies of the Budget and Audit report as well as this Town Report are filed in the Town Clerk's Office. The Town Clerk receives all lawsuits filed against the Town of Union.



Union Volunteer Fire Department

1049 Buckley Highway

Union, Connecticut 06076

PHONE (860) 684-4109

FAX (860) 684-3159

Report of the Union Volunteer Fire Department

Members of the Union Volunteer Fire Department continue to devote countless hours in the interest of public safety for the Town of Union. Requests for service for 2020 were as follows:

Medical response	67	Motor vehicle accidents.....	34
Mutual aid.....	03	Hazardous materials.....	02
Brush fires.....	08	Structure fires.....	02
Wires down.....	08	Vehicle fires.....	02
Service calls.....	01	Fire alarms/CO Detector....	05
Search & rescues.....	02	Chimney fires.....	01
Water rescues.....	01		

This is a total of 136 responses.

Schooling consisted of numerous hours of state level certification for emergency medical response, vehicle extrication, fighting fires, and hazardous materials, as well as our own in-house training.

Regular maintenance and repairs were done to the building and grounds. Vehicle and equipment maintenance were completed to keep all equipment as well as personnel operating within OSHA requirements.

Most fundraisers were cancelled this year due to Covid-19. We were able to hold a curbside-pickup chicken barbeque in August and sold 250 meals, selling out in an hour's time. Your support is greatly appreciated.

I would like to thank all the members who put their lives on the line this year responding to calls during the pandemic. Without them, the fire department, and the level of service it provides would not be. New members are always needed. If you are interested in giving your time and effort to helping those in need, the department's meetings are held the fourth Thursday of every month with the annual meeting held the second Thursday in May.

A reminder: Your emergency phone number is 911. When used properly smoke and C.O. detectors do work. Check the batteries regularly and make sure your detectors are in good working condition.

Thank you,

David D. Eaton, Chief
UNION VOLUNTEER FIRE DEPARTMENT

**REPORT OF THE PROPERTY
TAX COLLECTOR
OF
TOWN OF UNION**

Per Connecticut State Statutes Sec 12-167
...deliver to Board of Finance, Board of Selectmen....file in the office of
the Town Clerk within sixty days of the end of the fiscal year.

FISCAL JULY 1, 2020 – JUNE 30, 2021

Maureen M Eaton, CCMC
Tax Collector
August 27, 2021

OUTSTANDING TAXES - TOWN OF UNION**6/30/2021****Grand List of October 1, 2019**

Type	Bill No	Name	Address	Amount	
RE	5	Andrulot Kenneth Paul & Margaret	367 Stickney Hill Rd	\$1,889.48	
RE	39	Bevans Brian	Stickney Hill Rd	\$1,536.18	
RE	118	Cimaglia Ellen & Joseph L	38 Hall Rd	\$4,803.06	
RE	194	Flagg Peter Guerin II & Donna B	Kinney Hollow Rd	\$818.98	
RE	234	Goodhall Wallace & Lucille (Kneeland M)	Buckley Highway	\$1,274.70	
RE	271	Herr David (new owner Beaulieu Jon &)	Cemetery Rd	\$66.97	
RE	428	Nolin Andrew & Bridgette	Rindge Rd	\$411.96	
RE	445	Ott Richard & Michele	601 Buckley Highway	\$5,318.80	
RE	510	Santos Tammy	58 Barrows Rd	\$2,516.04	
RE	536	Smith James J	106 Old Brown Rd	\$2,721.58	
RE	603	Wallach Raymond D & Cynthia(Wallach, J)	78 Barrows Rd	\$1,128.73	
RE	620	Willis Jamie D & Kimberly	61 Cemetery Rd	\$3,041.92	
PP	40055	Nicholas Zachary J	1030 Buckley Highway	\$1,124.23	
PP	40065	Presa Gary	85 Barrows Rd	\$90.60	
PP	40066	Presa Gary	85 Barrows Rd	\$181.20	
PP	40067	Presa Gary	85 Barrows Rd	\$443.91	
PP	40070	Ruskin Christopher	403 Bigelow Hollow Rd	\$91.51	
MV	50132	Brothers Catherine L	4 Thompson Ct Apt 2	\$60.88	
MV	50192	Cepelak Rachel M	431 Stickney Hill Rd	\$243.52	
MV	50202	Civil Solutions LLC	115 Gottier Rd Tolland	\$573.42	
MV	50203	Clifford Brianna K	242 Bigelow Hollow Rd	\$221.77	
MV	50327	Fish Mikayla R	836 Buckley Highway	\$71.61	
MV	50479	Hine Jonathan W	139 Stickney Hill Rd	\$145.24	
MV	50590	Koback John J	431 Stickney Hill Rd	\$59.43	
MV	50669	Lucey Ronald S	1067 Buckley Hwy	\$358.32	
MV	50670	Lucey Ronald S	1067 Buckley Hwy	\$112.77	
MV	50693	Marlin Winter Colette A	42 Cemetery Rd	\$94.80	
MV	50707	Masterson Scott E	155 Monson Rd, Stafford	\$266.42	
MV	50753	Morin Daniel J	312 Stickney Hill Road	\$86.39	
MV	50907	Robertson Paul W Jr	4301S Birch Place OK	\$64.65	
MV	50908	Robertson Paul W Jr	4301S Birch Place OK	\$337.44	
MV	50950	Shearer Ray J	210 Regan Rd, Vernon	\$4.04	
MV	50985	St Laurent Forrest L	312 Stickney Hill Road	\$109.00	
MV	50986	St Peter Douglas P	14 Sunset Lane, Bolton	\$148.72	
MV	51142	Lucey Mia V	949 Pleasant Vally Rd	\$347.59	
MVS	8000011	Bradway Heidi	85 George Heck Rd	\$123.70	
MVS	8000099	Secore Tyler R	901-9 Scranton Brook Rd	\$66.45	
				2019 Total	\$30,956.01

Grand List of October 1, 2018

Type	Bill No.	Name	Address	Amount
RE	39	Bevans Brian	Stickney Hill Rd	\$1,638.98
RE	122	Cimaglia Ellen & Joseph L	38 Hall Rd	\$5,124.48
RE	197	Flagg Peter Guerin II & Donna B	Kinney Hollow Rd	\$873.78
RE	237	Goodhall Wallace & Lucille (Kneeland M)	Buckley Highway	\$1,360.00
RE	425	Nolin Andrew & Bridgette	Rindge Rd	\$439.52
RE	508	Santos Tammy	58 Barrows Rd	\$2,684.42
RE	536	Smith James J	106 Old Brown Rd	\$2,903.72
PP	40045	Kenany Jackie-Lynn	11 Mashapaug Rd	\$1,808.80
MV	50009	Adams Jacqueline M	369 Stickney Hill Rd	\$403.95
MV	50010	Adams Jacqueline M	369 Stickney Hill Rd	\$77.94
MV	50197	Cepelak Rachel M	431 Stickney Hill Rd	\$291.36
MV	50208	Clifford Brianna K	242 Bigelow Hollow Rd	\$272.18
MV	50460	Hassain Ahmedelkenanyg	11 Mashapaug Rd	\$287.96
MV	50734	Moran Michael J	11 Brown Ave Ext S S	\$115.37
MV	50738	Morin Daniel	312 Stickney Hill Road	\$104.85
MV	50899	Robertson Paul W Jr	4301S Birch Place OK	\$402.71
MV	50900	Robertson Paul W Jr	4301S Birch Place OK	\$93.10

MV	50901 Robertson Paul W Jr	4301S Birch Place OK	\$72.69	
MV	50975 St Laurent Forrest L	312 Stickney Hill Road	\$123.41	
MV	50977 St Peter Douglas P	12 Shore Dr	\$187.44	
MVS	80019 Brothers Catherine L	4 Thompson Ct Apt 2	\$50.14	
MVS	80100 Lucey Mia V	1067 Buckley Hwy	\$132.88	
MVS	80101 Lucey Ronald S	1067 Buckley Hwy	\$254.62	
MVS	80102 Lucey Ronald S	1067 Buckley Hwy	\$60.22	
			2018 Total	\$19,764.52

Grand list of October 1, 2017

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,917.94	
RE	117	Cimaglia Ellen & Joseph L	38 Hall Road	\$5,196.20	
RE	191	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,030.34	
RE	235	Goodhall Wallace & Lucille (Kneeland M)	Buckley Hwy	\$1,360.94	
RE	512	Santos Tammy	58 Barrows Road	\$2,212.98	
				2017 Total	\$11,718.40

Grand List of October 1, 2016

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,901.90	
RE	190	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,021.74	
				2016 Total	\$2,923.64

Grand List of October 1, 2015

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,866.76	
RE	192	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,002.86	
				2015 Total	\$2,869.62

Grand List of October 1, 2014

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,825.44	
RE	192	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$980.66	
				2014 Total	\$2,806.10

Grand List of October 1, 2013

Type	Bill No.	Name	Address	Amount	
RE	37	Bevans Brian	Stickney Hill Road	\$1,788.44	
RE	189	Flagg Peter Guerin II & D	Kinney Hollow Road	\$960.78	
				2013 Total	\$2,749.22

Grand List of October 1, 2012

Type	Bill No.	Name	Address	Amount	
RE	35	Bevans Brian	Stickney Hill Road	\$1,923.28	
RE	188	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,029.88	
				2012 Total	\$2,953.16

Grand List of October 1, 2011

Type	Bill No.	Name	Address	Amount	
RE	39	Bevans Brian	Stickney Hill Road	\$1,861.72	
RE	189	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$996.92	
				2011 Total	\$2,858.64

Grand List of October 1, 2010

Type	Bill No.	Name	Address	Amount	
RE	192	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$974.10	
				2010 Total	\$974.10

Grand List of October 1, 2009

Type	Bill No.	Name	Address	Amount	
RE	188	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$967.34	
				2009 Total	\$967.34

Grand List of October 1, 2008

Type	Bill No.	Name	Address	Amount	
RE	186	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$956.34	
				2008 Total	\$956.34

RE	Real Estate Bill			\$82,497.09
PP	Personal Property Bill			
MV	Motor Vehicle Bill			
MVS	Supplemental Motor Vehicle Bill			
				Maureen M Eaton, CCMC
				Tax Collector

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2021

Grand List of	Amount of Lawful corrections		To / From Suspense	Adjusted Taxes Collectible	Amount paid to Treasurer	Actual Collections During Fiscal Year				6/30/2021	
	Taxes Collectible	Additions				Deductions	Taxes	Interest	Liens & Fees	trans to: tax only	Overpaid
10/1/2019	\$2,694,815.10	\$25,931.69 *	-\$6,224.85	\$2,714,521.94	\$2,688,797.23	\$2,684,289.25	\$4,420.98	\$87.00	\$723.32	\$30,956.01	
10/1/2018	\$34,521.69	\$337.63	-\$910.00	\$33,949.32	\$18,392.65	\$15,056.57	\$3,216.08	\$120.00	\$871.77	\$19,764.52	
10/1/2017	\$23,179.26			\$21,784.61	\$15,010.01	\$10,066.21	\$4,799.80	\$144.00		\$11,718.40	
10/1/2016	\$9,218.88		-1394.65 **	\$9,218.88	\$8,813.77	\$6,295.24	\$2,470.53	\$48.00		\$2,923.64	
10/1/2015	\$6,851.64			\$6,851.64	\$6,813.35	\$3,982.02	\$2,807.33	\$24.00		\$2,869.62	
10/1/2014	\$2,882.10			\$2,882.10	\$136.48	\$76.00	\$36.48	\$24.00		\$2,806.10	
10/1/2013	\$2,749.22			\$2,749.22	\$0.00					\$2,749.22	
10/1/2012	\$2,953.16			\$2,953.16	\$0.00					\$2,953.16	
10/1/2011	\$2,858.64			\$2,858.64	\$0.00					\$2,858.64	
10/1/2010	\$974.10			\$974.10	\$0.00					\$974.10	
10/1/2009	\$967.34			\$967.34	\$0.00					\$967.34	
10/1/2008	\$956.34			\$956.34	\$0.00					\$956.34	
10/1/2007	\$0.00			\$0.00	\$0.00					\$0.00	
10/1/2006	\$0.00			\$0.00	\$0.00					\$0.00	
10/1/2005	\$0.00			\$0.00	\$0.00					\$0.00	
	\$2,782,927.47	\$26,269.32	-\$7,134.85	\$2,800,667.29	\$2,737,963.49	\$2,719,765.29	\$17,751.20	\$447.00	\$0.00	\$1,595.09	

* SUPPLEMENTAL MOTOR VEHICLE BILLING OF \$23,175.35 IS IN THIS FIGURE 12/23/2020

** \$1,394.65 transferred to Suspense 6/22/2021

Maureen M Eaton
Tax Collector
June 30, 2021

REPORT OF PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2021

2019

SCHEDULE 1 - Lawful corrections of property taxes (Secs. 12-27, 12-60, 12-71c, 12-84, 12-85, 12-126, 12-129 of the Connecticut General Statutes)

C of C	Bill #	Name	Grand List Due Date	Add	Deduction	Reason	Authority
1896M	50518	Johnson Wendy / Hannah M	10/1/2019		(\$33.97)	Vehicle Sold	Mary E Huda, Assessor
1897M	50709	Matthews Charles A / Heather L	10/1/2019		(\$4.82)	Vehicle Sold	Mary E Huda, Assessor
1898M	50735	MesseckEugene S Jr/Derosa Nancy	10/1/2019		(\$100.65)	Vehicle Sold	Mary E Huda, Assessor
1899M	51031	Town of Union	10/1/2019		(\$79.14)	Town Owned - Exempt	Mary E Huda, Assessor
1900M	50415	Goodhall Albert L / Madelyn J	10/1/2019		(\$50.76)	Vehicle Sold	Mary E Huda, Assessor
1901M	5	Andrulot Kenneth P / Margaret P	10/1/2019		(\$996.98)	Foundation Reassessment	Mary E Huda, Assessor
1902M	51159	Medeiros Wayne F	10/1/2019	\$44.06		Add from Eastford	Mary E Huda, Assessor
1903M	51160	Hansen Heather	10/1/2019	\$70.45		Add from Eastford	Mary E Huda, Assessor
1904M	51161	Gaug Joshua N	10/1/2019	\$143.21		Add from Eastford	Mary E Huda, Assessor
1905M	51162	Gaug Joshua N	10/1/2019	\$53.92		Add from Eastford	Mary E Huda, Assessor
1906M	51163	Gaug Joshua N	10/1/2019	\$97.41		Add from Eastford	Mary E Huda, Assessor
1907M	51164	Wardnell Sherry A	10/1/2019	\$202.93		Add from Griswold	Mary E Huda, Assessor
1908M	50445	Guardiani Michael A/ Mark E Sr	10/1/2019		(\$71.31)	Vehicle Total Loss	Mary E Huda, Assessor
1909M	51154	Tiziani Glenn A	10/1/2019		(\$285.84)	Previous pricing	Mary E Huda, Assessor
1910M	51165	Gregg Bryant/Gonzalez Chelsea	10/1/2019	\$95.38		Add from East Hartford	Mary E Huda, Assessor
1911M	51166	Heck David M	10/1/2019	\$155.10		Add	Mary E Huda, Assessor
1912M	50850	Ponkala Erick W	10/1/2019		(\$186.70)	Sold in July 2019	Mary E Huda, Assessor
1914M	50498	Huda Mary E / Michael	10/1/2019		(\$56.09)	Sold in June	Mary E Huda, Assessor
1915M	50360	Gantick Gail M	10/1/2019		(\$111.12)	Vehicle Sold	Mary E Huda, Assessor
1919M	51146	Prescott Sarah C	10/1/2019		(\$338.31)	Belongs in Stafford	Mary E Huda, Assessor
1920M	50851	Ponkala Erick W	10/1/2019		(\$443.54)	Price Adjustment	Mary E Huda, Assessor
1921M	50232	Cyr Cheryl A / Gary F	10/1/2019		(\$559.22)	Vehicle Sold	Mary E Huda, Assessor
1922M	50234	Cry Gary F	10/1/2019		(\$100.89)	Bill of Sale	Mary E Huda, Assessor
1924M	50961	Sienna Michele L / Dennis J	10/1/2019		(\$20.64)	Vehicle Sold	Mary E Huda, Assessor
1925M	50423	Goodhall Timothy G	10/1/2019		(\$17.65)	Vehicle Sold	Mary E Huda, Assessor
1926M	50652	Lemanski Edward A	10/1/2019		(\$17.71)	Vehicle Sold	Mary E Huda, Assessor
1927M	51002	Syphers Thomas A & Bertha O	10/1/2019		(\$15.22)	Vehicle Sold	Mary E Huda, Assessor
1928M	50604	Labelle Mae L /Magnano Chris	10/1/2019		(\$19.80)	Vehicle Sold	Mary E Huda, Assessor
1929M	51167	Bacon Thomas W	10/1/2019	\$255.20		Vehicle Added	Mary E Huda, Assessor
1930M	51168	Papp Jason P & Cheryl A	10/1/2019	\$189.74		Vehicle Added	Mary E Huda, Assessor
1931M	50501	Hull Julie C Hull Samuel I	10/1/2019		(\$644.16)	Vehicle Sold	Mary E Huda, Assessor
1933M	51093	Voter Tracey L	10/1/2019		(\$95.84)	Vehicle Sold	Mary E Huda, Assessor
1934M	50786	Ohearn Alison M	10/1/2019		(\$620.10)	Moved Out of State	Mary E Huda, Assessor
1935M	50787	Ohearn Michael R	10/1/2019		(\$571.68)	Moved Out of State	Mary E Huda, Assessor

SCHEDULE 1 - Lawful corrections of property taxes (Secs. 12-27, 12-60, 12-71c, 12-84, 12-85, 12-126, 12-129 of the Connecticut General Statutes)

C of C	Bill #	Name	Grand List Due Date	Add	Deduction	Authority
1937M	50462	Heck Benjamin L	10/1/2019		(\$127.85)	Mary E Huda, Assessor
1939M	50880	Rajaniemi London M	10/1/2019		(\$256.99)	Mary E Huda, Assessor
1940M	51095	Walsh Linda J	10/1/2019		(\$49.43)	Mary E Huda, Assessor
1941M	50291	Dow Robert J	10/1/2019		(\$275.12)	Mary E Huda, Assessor
1943S	8000123	Lefemine Patrick J Jr	10/1/2019	\$385.19		Mary E Huda, Assessor
1944S	8000124	Joseph Gnazzo Company Inc	10/1/2019	\$611.80		Mary E Huda, Assessor
1945M	51169	Wentworth Oliver F & Rebecca A	10/1/2019	\$335.41		Mary E Huda, Assessor
1948M	50568	Kapplan Nancy L	10/1/2019		(\$51.02)	Mary E Huda, Assessor
1949M	50566	Kapplan Barry S & Nancy L	10/1/2019		(\$22.30)	Mary E Huda, Assessor
1953S	8000125	Medeiros Wayne/Hansen Heather	10/1/2019	\$24.50		Mary E Huda, Assessor
1962P	40110	Toshiba American Bus Solutions Inc	10/1/2019	\$60.88		Mary E Huda, Assessor
1964P	40111	Wabasha Leasing LLC	10/1/2019	\$31.16		Mary E Huda, Assessor

Total c of c's for 2019 G L \$2,756.34 (\$6,224.85)

2018 Grand List

1913M	50844	Ponkala Erick W	10/1/2018		(\$35.02)	Mary E Huda, Assessor
1916M	50433	Gottier Richard N	10/1/2018		(\$30.47)	Mary E Huda, Assessor
1917M	50790	Ott Richard G	10/1/2018		(\$38.23)	Mary E Huda, Assessor
1918M	50334	Fitzgerald Lee A	10/1/2018		(\$121.34)	Mary E Huda, Assessor
1923M	50239	Cyr Gary F	10/1/2018		(\$47.20)	Mary E Huda, Assessor
1932M	50506	Hull Julie C Hull Samuel I	10/1/2018		(\$482.54)	Mary E Huda, Assessor
1936M	51166	Papp Jason P & Cheryl A	10/1/2018	\$228.97		Mary E Huda, Assessor
1938M	51126	Heck Benjamin L	10/1/2018		(\$128.48)	Mary E Huda, Assessor
1942M	50292	Dow Robert J	10/1/2018		(\$26.72)	Mary E Huda, Assessor
1961P	40094	Toshiba American Bus Solutions Inc	10/1/2018	\$68.82		Mary E Huda, Assessor
1963P	40095	Wabasha Leasing LLC	10/1/2018	\$39.84		Mary E Huda, Assessor

Total c of c's for 2018 GL \$337.63 (\$910.00)

Maureen M Eaton, CCMC TAX COLLECTOR

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

SEC 12-167

FISCAL YEAR ENDING JUNE 30, 2021

SCHEDULE 2 - Refunds of Property Taxes according to sec 12-81(20), Sec 12-124, 12-125, 12-126, 12-127a, 12-128, 12-129 of the CONNECTICUT GENERAL STATUTES

Name	Address	Grand List	Due Date	Tax	Int	Reason for Refund
Bertha Syphers	10 Old Brown Rd	10/1/2019	7/1/2020	\$15.22	\$0.08	Certificate of Correction
London M Rajaniemi	369 Stickney Hill Rd	10/1/2019	7/1/2020	\$256.99		Certificate of Correction
Benjamin L Heck	231 Stickney Hill Rd	10/1/2019	7/1/2020	\$127.85	\$0.64	Certificate of Correction
James & Gillian Zieger	82 Old Brown Rd	10/1/2019	7/1/2020	\$185.94		Overpayment
Philip M Perkins	5 Skopek Rd	10/1/2019	7/1/2020	\$40.00		Overpayment
Marie & Randall Joyner	113 Carion Rd	10/1/2019	7/1/2020	\$20.00		Overpayment
Barry W & Nancy Kapplan	2 Webster Rd	10/1/2019	7/1/2020	<u>\$73.32</u>		Certificate of Correction

Totals 2019 List \$719.32 \$0.72

Erick W Ponkala	84 Webster Rd	10/1/2018	7/1/2019	\$35.02		Certificate of Correction
Gary F Cyr	30 Bigelow Hollow Rd	10/1/2018	7/1/2019	\$47.20		Certificate of Correction
Richard N Gottier	Vernon / Rockville CT	10/1/2018	7/1/2019	\$30.47		Certificate of Correction
Lee A Fitzgerald	87 Scranton Rd	10/1/2018	7/1/2019	\$121.34		Certificate of Correction
Julie C & Samuel I Hull	95 Kinney Hollow Rd	10/1/2018	7/1/2019	\$497.02		Certificate of Correction
Benjamin L Heck	231 Stickney Hill Rd	10/1/2018	7/1/2019	\$128.48		Certificate of Correction
Robert J Dow	92 Westford Ave Stafford Springs	10/1/2018	7/1/2019	<u>\$26.72</u>	<u>\$4.00</u>	Certificate of Correction

Totals 2018 List \$886.25 \$4.00

SCHEDULE 3 - Transfers to Suspend Tax Book of Uncollectible Uncollected Property Taxes according to Sec. 12-164 and Sec 12-165 of the CONNECTICUT GENERAL STATUTES

Name	Address	Grand List	Due Date	Amount	Reason for Transfer
Cargo Management Group	37 Holland Rd	10/1/2017	7/1/2018	\$166.07	Moved
Cargo Management Group	37 Holland Rd	10/1/2017	7/1/2018	\$968.77	Moved
Longey Erica C	892 Buckley Hwy	10/1/2017	7/1/2018	\$134.04	Uncollectible
St Laurent Forrest L	No known address	10/1/2017	1/1/2019	<u>\$125.77</u>	Moved

Total \$1,394.65

Maureen M Eaton, CCMC, Tax Collector

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

SEC 12-167

FISCAL YEAR ENDING JUNE 30, 2021

SCHEDULE 4 -

Abatement of Property Taxes according to sec 12-81m and 12-81w of the CONNECTICUT GENERAL STATE STATUTES

Name	Address/Property Location	Grand List	Due Date	Amount	Reason for Abatement	Authority
Firemen's Exemption						
Bradrick Heidi	24 Cemetery Road	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Robert W & Betty J	42 Kinney Hollow Road	2019	7/1/2020	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Roger W & Melissa D	1008 Buckley Highway	2019	7/1/2020	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Cross Tammy & Joseph	617 Buckley Highway	2019	7/1/2020	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Cross William	617 Buckley Highway	2019	7/1/2020	\$750.00	Firefighter Sec12-81w	Board of Selectmen
DeMichael Dallas	16 Hall Road	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Denault Richard & Jane	618 Buckley Highway	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Eaton David D	1121 Buckley Highway	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Estell Guy M Jr	12 Lawson Road	2019	7/1/2020	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Fournier Edward A	30 Skopek	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Jellen Donna M & Michael A	901-4 Scranton Brook Ln	2019	7/1/2020	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil John L	771 Buckley Highway	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil Joseph	775 Buckley Highway	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Lambert Joshua E	621 Buckley Highway	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Lambert Zachary	621 Buckley Highway	2019	7/1/2020	\$113.64	Firefighter Sec12-81w	Board of Selectmen
Murdock Edward J & Diane	69 George Heck Road	2019	7/1/2020	\$72.47	Firefighter Sec12-81w	Board of Selectmen
Roberts Clinton A & Lisa M	600 Buckley Highway	2019	7/1/2020	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Deborah M & Louis E	14 Cemetery Road	2019	7/1/2020	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Roland	615 Buckley Highway	2019	7/1/2020	\$250.00	Firefighter Sec12-81w	Board of Selectmen
Scranton William & Carol	63 Scranton Road	2019	7/1/2020	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Swift Nathan	901-5 Scranton Brook Ln	2019	7/1/2020	\$553.70	Firefighter Sec12-81w	Board of Selectmen
Sweetland Charles & Lisa	8 Skopek Road	2019	7/1/2020	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Tyler Robert Sr	84 Bigelow Hollow Road	2019	7/1/2020	\$139.15	Firefighter Sec12-81w	Board of Selectmen
Wentworth Paul J & Rebecca	19 Hall Road	2019	7/1/2020	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Zieger James & Gillian L	82 Old Brown Road	2019	7/1/2020	\$ 250.00	Firefighter Sec12-81w	Board of Selectmen

\$ 20,628.96

TOTAL

Maureen M Eaton, CCMC
TAX COLLECTOR
June 30, 2021

TOWN OF UNION

Treasurer's Report on the General Fund 2020-2021

Balance as of July 1, 2020

General Fund Checking	\$	44,336.83
General Fund Money Market	\$	124,145.01
People's United Bank Money Market	\$	283,529.69
STIF - General Fund	\$	243,763.23
CASH RECEIPTS	\$	3,195,906.70

INTEREST EARNED

General Fund Money Market	\$	812.89
People's United Bank Money Market	\$	685.22
STIF - General Fund	\$	237.11
Jewett City Savings Bank Money Market	\$	965.08

Total Receipts **\$ 3,894,381.76**

Disbursements-

Disbursements per Board of Education	\$	1,879,691.34
Disbursements per Board of Selectmen	\$	1,471,425.51
Total Disbursements	\$	3,351,116.85

RECEIPTS MINUS DISBURSEMENTS **\$ 543,264.91**

Balance as of June 30, 2021

General Fund Checking	\$	43,131.86
General Fund Money Market	\$	223,917.90
United Bank Money Market	\$	200,214.81
STIF - General Fund	\$	76,000.34
Total	\$	543,264.91

TREASURER'S REPORT ON SPECIAL REVENUE FUNDS 2020-2021

INVESTED AS OF JULY 1, 2020

Reserve Fund Money Market, Berkshire Bank	\$ 156,432.82
STIF Reserve Fund	\$ 54,125.95

INTEREST AND DEPOSITS

Reserve Fund Money Market Interest	\$ 294.80
STIF RF Interest	\$ 54.50
Transfer from General Fund	\$ 46,799.00

TOTAL RECEIPTS AND REVENUE **\$ 257,707.07**

DISBURSEMENTS

Transfer to General Fund	\$ 12,500.00
Disbursements per Board of Selectmen	\$ -

TOTAL DISBURSEMENTS **\$ 12,500.00**

RECEIPTS MINUS DISBURSEMENTS **\$ 245,207.07**

INVESTED AS OF JUNE 30, 2021

Reserve Fund Money Market	\$ 191,026.62
STIF Reserve Fund	\$ 54,180.45

TOTAL INVESTED ENDING BALANCE **\$ 245,207.07**

Union Free Public Library

Town Report 2020-2021

The mission of the Union Free Public Library is to provide free and equal access to resources for the interest, enjoyment, and enlightenment of all citizens of our community. Our goals are to provide equitable access to resources, to safeguard privacy and freedom, to collaborate with local organizations, to be flexible and mindful of the community's needs, and to provide updated and engaging services, technologies, and programs.

We are continually updating our collection with current bestsellers, compelling non-fiction, audiobooks, and DVDs. A database of all items in our electronic catalog can be found on our website, <http://unionctfreepubliclibrary.org>.

For the 2020-21 fiscal year, we added four additional staffed hours to the library's weekly schedule. We have tentatively changed our hours of operation from Mondays 1-4, Wednesday 5-8, Saturdays 9-1 to: Mondays 1-5, Wednesdays 2-8, and Saturdays 9-2. We consider this arrangement a trial period for these additional hours. These hours were added for the purposes of better serving the community, being more available to the townspeople, and potentially working with Union School with greater consistency.

Some valuable community moments from the 2020-2021 year include:

- Reopened the building to the public in early July 2020, with precautionary Covid measures in place including a large screen separating check-out desk from patrons, an occupation limit, quarantining of all circulating materials, and disinfecting surfaces. We also continued to:
 - o Extend the number of loans available through e-book platform Hoopla, and work with community members and teachers to get everyone signed up from home
 - o Provide curbside pickup for those interested
- Repairs were made by Town Maintenance Crew to cracked windows in basement children's room
- 'Trick or Treat at the Library' – families came in costume to the library, and had the option to remain socially distanced outside and pick out Halloween goodie bags full of treats, or were also welcome to come in to visit and have hot mulled cider
- Plant Sale Fundraiser June 2021: made possible by incredible donations from local greenhouses, including Dave and Janine Heck of Rock Meadow Farm, and the Barlow family of Select Seeds.

- Total circulation for the year of all materials (including books, DVDs, magazines, electronic resources, and things sent to other towns) was 3,161 items

As always, we give thanks for all of the students, community members, volunteers, and benefactors who make the library what it is. We look to our community for ideas, participation, and suggestions for improvement, and we believe that it is through community engagement that the Library fulfills its duty to serve the public.

**Payments for All Purposes
July 1, 2020 through June 30, 2021**

A&A Asphalt LLC	10499.00
A&D Portable Rentals	900.00
Access Community Action Agency	500.00
Adkins Printers & Stationers	1359.01
Affordable Slate Roofing, LLC	165.00
Allard Construction	9000.00
Andrulot, Margaret (V)	97.50
Anthem Blue Cross and Blue Shield	23702.10
Asplundh	21594.00
Aubuchon Hardware	678.33
Bacher Corp.	979.00
Baker & Taylor Books	2038.77
Bank of America-0037	2788.73
Bank of America-0120	2526.28
Bank of America-3786	1193.60
Bank of America-3794	493.86
Bank of America-6588	2903.10
Bank of America-6887	3203.11
Becker Construction Co.	111.63
Benjamin Heck	256.97
Berner, Carol-v	200.00
Bertha Syphers	15.30
Bibliomation	2691.00
Big Boy's Toys LLC	26.90
Bob's Tire Co.	1039.00
Bob Brothers	65.00
Bradrick, Heidi -V	574.05
Broad Reach	134.46
Brooks, Les	65.00
Buell's Truck & Engine Repair	16489.01
Burbridge, Larry	130.00
C. Goodrich Co.	3937.00
C.N. Wood	1567.00
CAAO	453.00
Camille Frigon	250.00
Carvar, Jim	48.75
Cathy Racine	75.00
Cavar Industries	2100.00
CBS	412.53
CCM	1542.00
CCMA Committee	325.00
Cemetery Fund - Town of Union	700.00
Chappell Tire Service	1928.98
CHLIC	1848.29

**Payments for All Purposes
July 1, 2020 through June 30, 2021**

Christopher Prue	120.00
Cintas	2086.01
CIRMA	62943.00
CNA Surety	456.00
Cobb, Stuart	250.00
Comer	57625.62
CONNECTICUT CONCRETE PRODUCTS, LLC	18.00
Connecticut Library Consortium	170.00
Consumer Reports	30.00
Cott Systems, Inc.	3243.71
Cox Communications	7334.40
CT Dept of Admin Services	456.45
CT Solar Lease 3 LLC	2630.12
CT Tax Collectors' Association	75.00
CT Town Clerks' Association	300.00
Custom Contractors	900.00
D&D Printing	435.00
DeGray, Eric (v)	32.50
Demco, Inc.	397.99
Dennerley, John	65.00
Denning, Carol -V	300.00
Dennis K. Burke, Inc.	129.48
Department of Agriculture	11.00
Department of Energy & Env Protection	2792.23
Devlin, Peters & Tarpey, LLC	328.50
Donald Sienna	65.00
Dow, Robert	30.72
DRVN Enterprises Inc	8369.23
Dylan Ponkala	525.00
East Coast Sign & Supply, INC	4950.00
Eastford Building Supply	265.84
Eaton, David -V	52.78
Eaton, Maureen -V	1748.50
Equipment Service	11324.04
Equipment Specialists	7616.12
ERC Wiping Products	140.00
Erick Ponkala	385.68
Eversource	15317.77
Felix A. Marino CO. Inc	21686.00
Festi's Oil Service Inc	144.45
Fire Fighting Equipment	498.00
Fitzgerald, Lee	121.34
Franc Motors, Inc.	1132.99
Freightliner Of Hartford, Inc.	353.65

**Payments for All Purposes
July 1, 2020 through June 30, 2021**

Furness Brothers Inc.	381.34
Gary Cyr	47.20
Gary Shearer	130.00
Gaug, Amanda-v	718.67
Gingras, Joe	130.00
Goldsnider Trucking	300.00
Guide Rite Installation	3448.75
Hartford Courant	282.70
High Grade Gas Service Inc.	1044.34
HILLYARD	861.46
Holbrook, Arthur	65.00
Hoopla - Midwest Tape	1844.23
Huda, Mary -V	2141.34
Ivey Industries, Inc.	55.45
J.F. Mellet Plumbing, LLC	76.12
Jackie Supina	65.00
James & Gillian Zieger	185.94
James Pellerin	65.00
Jeffery Chambers	65.00
Jellen, Mike	153.25
Jessica Garden	250.00
Jill McClusker	65.00
Joan Jubinville	65.00
Joe Pop Electric Co.	6929.70
Johnson, Karen-v	95.22
Joyner, Marie and Randall	20.00
JRJ Doors, LLC	2175.00
Julie Hull or Samuel Hull	497.02
Junior Library Guild	667.49
Ken Ponkala	65.00
King, King & Associates, CPAs	22500.00
Kneeland, Michael (V)	2066.99
Lambert, Heidi - V	24.94
Lambert, Zachary-V	50.00
Larry Kucko	3500.00
Leanne Lake	43.70
Leone, John	65.00
Leone, Mike	81.25
LHS Associates, Inc.	3034.00
London Rajaniemi	256.99
Lookout Books	216.30
Martinez, Miguel	65.00
Matt Waggner	120.00
McNAUGHTON	630.00

**Payments for All Purposes
July 1, 2020 through June 30, 2021**

Melissa Bragdon	81.25
Mid-NEROC	77.67
Midwest Tape	1316.52
Mihaliak, Andrew (V)	193.24
Mobile Beacon	129.00
Monson Road Garage	2230.95
Morton Salt	9352.96
Mosher, Howard	65.00
Myers, C L	32.63
Nancy Kaplan	598.32
NAPA	2541.94
Northeast District Dept. of Health	4830.00
Northeastern Connecticut Council Of Gover	4522.00
Northern Safety	124.47
NRAAO	800.00
Nutmeg International Trucks, Inc.	44.62
Oxford Health Plans	4807.56
Papp, Jason	65.00
Parsons, Janice-v	16.26
Paul Rizza	65.00
Peckham Industries, Inc.	11192.40
Perkins, Philip M.	40.00
PHH DBA Insurance Provider Group	4000.00
Pinecroft Paving & Landscape LLC	4630.00
Presa, Gary	97.50
Proshred	750.00
PTS	3335.44
Quality Data Service, Inc.	6865.10
Reliance Life	2249.00
Renaissance Alliance Insurance Services	1966.00
Richard Gottier	30.47
Roberts, Clint-v	2866.00
Roberts, Robert	81.25
Roberts, Sheila -V	750.00
Ryan Forziati	32.50
RYDIN	258.00
Sadler, Don (V)	65.00
Sally Anderson	81.25
Scanlan, Kevin (V)	65.00
Schleper, Christopher	100.00
Schmidt	184.62
Scotland Heating & Air Conditioning, LLC	759.48
Sean Anderson	81.25
Sexual Assault Crisis Center	300.00

**Payments for All Purposes
July 1, 2020 through June 30, 2021**

Slupecki, Greg	81.25
Smart Apple Media	127.78
Staples Credit Plan	3745.15
State of Connecticut	217.87
Stevens, Peter (v)	100.00
Swift, Nathan-v	410.52
Tall Pines	5100.00
Teeson, Douglas	65.00
Terminal Supply Co.	696.76
The Woodstock Academy	14630.00
Thomas Bacon	65.00
Tiffany Ko-Szych	1348.33
Tolland County Mutual Aid Fire Service	3354.00
Tolland County Town Clerk Association	40.00
Tolland Windham Tax Association	60.00
Town of Enfield Finance Dept.	596.00
Town Of Mansfield	633.49
Town of Windham	93.30
Towne Engineering, Inc	165.00
Tractor Supply Co	270.28
Tradebe	1371.72
Travelers resturant	125.00
Truax Corporation	3870.00
Tucker, Peter	65.00
Union Free Public Library	308.00
Union School Activity Fund	500.00
Union Volunteer Fire Department	50100.00
University of Conn	100.00
USDA Rural Development	183754.31
Valley View Farms LLC	46.20
Vennart, Belinda	783.96
Village Springs Distributor, LLC.	311.20
Vision Government Solutions	7303.20
Wendy Johnson	65.00
Wendy Knight	420.00
Western Oil, Inc.	1241.08
Wex	3906.51
WH Preuss Sons Inc.	1048.41
William or Cecilia Bray	65.00
William Scranton	81.25
Williams Fuel Oil Co. LLC.	32694.39
Willimantic Waste Paper	57350.93
Window Genie	216.00
Wise - Wire LLC	420.00

**Payments for All Purposes
July 1, 2020 through June 30, 2021**

Woodstock Rebuilding	160.00
Yankee Service Company LLC	455.00



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VENDOR FISCAL YEAR SUMMARY

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FISCAL YEAR: 2021 07/01/20 TO 06/30/21

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
34 ADMINISTRATOR, UNEMPLOYMENT COMPENS	PO BOX 30289 HARTFORD, CT 06150-0289		679.86	1,416.96
276 AIR BALANCING SERVICE CO	16 PROGRESS CIRCLE 1A NEWINGTON, CT 06111		7,560.00	7,560.00
272 ANTHEM BLUE CROSS AND BLUE SHIELD	PO BOX 645438 CINCINNATI, OH 45264-5438		107,257.37	107,257.37
49 APPLE, INC.	12545 RIATA VISTA CIRCLE MS: 183-IES AUSTIN, TX 78727		11,960.00	11,960.00
134 BLACKBOARD, INC	3815 RIVER CROSSING PARKWAY SUITE 200 INDIANAPOLIS, IN 46240		281.52	281.52
223 BLICK ART MATERIALS	PO BOX 1267 GALESBURG, IL 61402-1267		2,028.60	2,028.60
133 CABE	81 WOLCOTT HILL RD WETHERSFIELD, CT		1,306.00	1,306.00
7 CAPSS	26 CAYA AVENUE WEST HARTFORD, CT 06110		1,767.00	1,767.00
156 CHLIC	PO BOX 644546 PITTSBURGH, PA 15264-4546		8,268.74	8,268.74
167 CIRMA	PO BOX 419116 BOSTON, MA 02441-9116		369.13	369.13
16 CONNCASE	701 HEBRON AVENUE, 3RD FLOOR GLASTONBURY, CT 06033		250.00	250.00
28 CONNECTICUT ASSOCIATION OF SCHOOLS	30 REALTY DRIVE CHESHIRE, CT 06410		200.00	200.00
153 COOPERATIVE EDUCATIONAL SERVICES	40 LINDEMAN DRIVE TRUMBULL, CT 06611		597.00	597.00
19 COX COMMUNICATIONS	170 UTOPIA ROAD BUCKLAND, CT 06040-2191		1,926.82	2,111.06
74 CREC	ATTN: BUSINESS SERVICES 111 CHARTER OAK AVENUE HARTFORD, CT 06106		905.00	905.00
254 CT SOLAR LEASE 3, LLC	75 CHARTER OAK AVENUE SUITE 1-103 HARTFORD, CT 06106		9,344.11	10,808.72
173 LOIS DEMURJIAN	76 HOMESTEAD DRIVE STORRS, CT 06268		126.88	126.88
20 EASTCONN	ATTN: ACCOUNTS RECEIVABLE 376 HARTFORD TPKE HAMPTON, CT 06247		128,116.73	141,426.58
180 EVERSOURCE	PO BOX 650032 DALLAS, TX 75265		10,595.27	11,526.71
26 FESTI OIL SERVICE, INC	101 EAST STREET PO BOX 94 STAFFORD SPRINGS, CT 06076-00		59.85	91.80
208 FRONTLINE TECH GROUP, LLC	1400 ATWATER DRIVE MALVERN, PA 19355		4,491.78	4,491.78
37 HILLYARD/ROVIC	PO BOX 801918 KANSAS CITY, MO 64180-1918		8,995.36	11,288.20
278 HOMECHECK CONST. LLC	40 GRISWOLD RD. ELLINGTON, CT 06029		1,475.00	1,475.00

FISCAL YEAR: 2021 07/01/20 TO 06/30/21

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
131 HUNTINGTON POWER EQUIPMENT, INC	P.O. BOX 2040 SHELTON,, CT 06484		2,388.34	2,388.34
279 INDUSTRIAL TECHNICAL SERVICES, INC.	251 UNION STREET WESTFIELD, MA 01085		1,763.96	1,763.96
245 INTERLOCKING CONNECTIONS LLC	707 ENFIELD ST ENFIELD, CT 06082		12,825.00	15,625.00
281 INTERNAL REVENUE SERVICE	OGDEN, UT 84201-0038		114.24	114.24
273 J.F. MELLET PLUMBING, LLC	522 RIVER ROAD WILLINGTON, CT 06279		233.90	233.90
268 J.F.MELLET PLUMBING LLC	522 RIVER RD WILLINGTON, CT 06279		.00	1,237.50
12 STEVEN JACKOPSIC	115 ROBIN CIRCLE TOLLAND, CT 06084		8,459.18	11,068.56
122 JOE POP ELECTRIC CO	45 STICKNEY HILL ROAD UNION, CT 06076		380.00	380.00
277 JOHN ARTRUC	OUTSIDE INN TENT RENTALS 340 STICKNEY HILL ROAD UNION, CT 06076		2,750.00	2,750.00
255 JOHNSON CONTROLS	DEPT. CH 10320 PALATINE, IL 60055-0320		70.90	1,096.70
111 JOSTENS	21336 NETWORK PLACE CHICAGO, IL 60673-1213		.00	131.69
260 JOSHUA LAMBERT	621 BUCKLEY HWY UNION, CT 06076		124.92	124.92
183 LIPIN/DIETZ ASSOC, INC	8 MILO PECK LANE WINDSOR, CT 06095		115.00	115.00
274 MARCUS COMMUNICATION	33 MITCHELL DRIVE P.O BOX 1498 MANCHESTER, CT 06045		6,415.80	6,415.80
90 NEW ENGLAND COMMUNICATIONS CORPORAT	48 OZICK DRIVE DURHAM, CT 06422		975.00	975.00
33 OXFORD HEALTH PLANS	ATTN: SELF BILLING DEPT 4 RESEARCH DRIVE SHELTON, CT 06484		40,316.46	40,316.46
29 PHOENIX ENVIRONMENTAL LABORATORIES,	587 E. MIDDLE TURNPIKE BOX 370 MANCHESTER, CT 06045-0370		900.00	1,185.00
271 PROFESSIONAL AREA CONTACTING SVCS,	LAURA REICHEL 98 FOREST STREET MANCHESTER, CT 06040		23,188.50	23,188.50
119 PROFESSIONAL SOFTWARE FOR NURSES, I	4 LIMBO LANE AMHERST, NH 03031		621.24	621.24
130 PULLMAN & COMLEY, LLC	850 MAIN STREET PO BOX 7006 BRIDGEPORT, CT 06601-7006		6,700.00	8,308.00
14 RELIANCE STANDARD LIFE INSURANCE CO	PO BOX 3124 SOUTHEASTERN, PA 19398-3124		3,315.00	3,315.00
15 RICOH USA, INC	PO BOX 69 MANHATTAN, KS 66505-0069		2,792.35	3,046.20
280 RMF CONSULTING	16 CRESCENT COURT EAST HARTFORD, CT 06118		435.00	435.00
108 SCHOOL HEALTH CORPORATION	ENABLEMART		269.84	562.61



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Union Live Database
VENDOR FISCAL YEAR SUMMARY

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FISCAL YEAR: 2021 07/01/20 TO 06/30/21 MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
52 SCHOOL SPECIALTY	865 MUIRFIELD DRIVE HANOVER PARK, IL 60133		544.20	544.20
66 STAFFORD BOARD OF EDUCATION	W6316 DESIGN DRIVE GREENVILLE, WI 54942		.00	2,329.35
269 STAFFORD MECHANICAL SERV, INC	OFFICE OF BUSINESS SERVICES 11B LEVINTHAL RUN STAFFORD SPRINGS, CT 06076		8,783.71	8,783.71
257 STATE OF CT	4 INDUSTRIAL PARK DRIVE UNION, CT 06076		125.00	125.00
4 STIRLING BENEFITS, INC	PO BOX 340308 410 CAPITOL AVE. HARTFORD, CT 06134		1,155.00	1,155.00
135 SYME SEPTIC	20 ARMORY LANE MILFORD, CT 06460		925.00	925.00
53 TERMINIX	61 LAMB ROAD UNION, CT 06076		364.00	364.00
21 TOLLAND COUNTY MUTUAL AID FIRE SVCS	PO BOX 742592 CINCINNATI, OH 45274-2592		250.00	250.00
217 TREASURER-STATE OF CONNECTICUT	PO BOX 6 TOLLAND, CT 06084		1,500.00	1,500.00
31 UNION WATER SERVICES	DEPT OF ADMIN SVCS-AR SECTION 450 COLUMBUS BLVD, SUITE 1101 HARTFORD, CT 06103		2,441.29	2,656.17
60 URSA	44-26 CRAWFORD DRIVE EAST UNION, CT 06076		250.00	250.00
114 US POSTAL SERVICE	C/O EASTCONN-GARY MALA 376 HARTFORD TPKE HAMPTON, CT 06247		332.80	332.80
230 USA BLUE BOOK	STAMP FULFILLMENT SVCS PERSONALIZED ENVELOPE PROGRAM PHILADELPHIA, PA 19101-7103		70.14	70.14
86 W.B. MASON CO, INC	3781 BUR WOOD DRIVE WAUKEGAN, IL 60085		8,677.64	8,677.64
120 WAGE WORKS	PO BOX 981101 BOSTON, MA 02298-1101		485.00	485.00
275 WARREN J. GOTTIER PLUMBING & HEATIN	PO BOX 7968 LEAWOOD, KS 66207-0968		27,905.00	27,905.00
41 WILLIAMS FUEL OIL, LLC	P.O. BOX 1000 VERNON, CT 06066-0719		767.46	767.46
89 WOODSTOCK ACADEMY	PO BOX 100 162 EAST STREET STAFFORD SPRINGS, CT 06076		556,726.53	556,726.53
65 VENDORS	REPORT TOTALS		1,035,019.42	1,066,759.67

** END OF REPORT - Generated by joni weglein **

ANNUAL REPORT OF THE BUILDING OFFICIAL

Office hours are 1st and 3rd Wednesdays 7:30 to 9:30 p.m.
Town Office Building, 1043 Buckley Hwy.
W-860- 684-3812 C-860-234-1053

The following permits were issued for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021.

New Homes	3
Additions	2
Garages/Sheds	3
Remodeling & Decks	7
Trailers/Barns	4
Pools	0
Heating	23
Electrical	20
Demolition	0
Tank Removal	0
Re-roofing/siding	15
Chimneys/woodstoves	0
Commercial/Industrial	4
Solar system	2
Replacement Foundation	4

Total permits issued - 87

Value of the construction totaled- \$2,435,600.00

Joseph Pajak
Building Official

TOWN OF UNION, CONNECTICUT

State Single Audit

For the Year Ended June 30, 2021

TOWN OF UNION, CONNECTICUT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Finance
Town of Union, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, Connecticut (the "Town"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

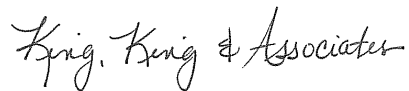
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
November 10, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance
Town of Union, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Union, Connecticut's (the "Town") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2021. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Each Major State Program

In our opinion, the Town, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated November 10, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is 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 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 expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

King, King & Associates

King, King & Associates, CPAs
Winsted, CT
November 10, 2021

TOWN OF UNION, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Connecticut State Library		
Connecticard Payments	11000-CSL66051-17010	\$ 308
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	62,301
Town Aid Road Grants - STO	13033-DOT57131-43459	62,300
Department of Veterans Affairs		
Headstones	11000-DVA21134-16049	400
Department of Justice		
Judicial Fines and Fees	34001-JUD95162-40001	9,050
Department of Education		
Adult Education	11000-SDE64370-17030	1,366
Office of Policy and Management		
Payment in Lieu of Taxes (PILOT) on State- Owned Property	11000-OPM20600-17004	15,426
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	22
Local Capital Improvement Program	12050-OPM20600-40254	14,290
Property Tax Relief for Veterans	11000-OPM20600-17024	174
Total State Financial Assistance Before Exempt Programs		\$ 165,637
EXEMPT PROGRAMS		
Office of Policy and Management		
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	19,013
Department of Education		
Educational Cost Sharing	11000-SDE64370-17041-82010	211,728
Total Exempt Programs		230,741
Total State Financial Assistance		\$ 396,378

See notes to schedule.

TOWN OF UNION, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Union, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2021. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including general government, public safety, public works, housing and development, health and welfare, culture and recreation, and education.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Union, Connecticut conform to accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The fund financial statements contained in the Town of Union, Connecticut's annual report are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available while expenditures are recognized in the accounting period in which the fund liability is incurred.

The government-wide financial statements are prepared on the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditure of State Financial Assistance.

TOWN OF UNION, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the financial statements of the Town of Union, Connecticut as of and for the year ended June 30, 2021 and issued our unmodified report thereon dated November 10, 2021.

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes No
- Significant deficiency(ies) identified? _____ Yes None Reported

Noncompliance material to financial statements noted? _____ Yes No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ Yes No
- Significant deficiency(ies) identified? _____ Yes None Reported

We have issued an unmodified opinion relating to compliance for major State programs.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ Yes No

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core - CT Number	Expenditures
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	\$ 62,301
Town Aid Road - STO	13033-DOT57131-43459	\$ 62,300

Note - While these grants have different State Core CT Numbers, they are considered one major program for testing purposes.

Dollar threshold used to distinguish between type A and type B programs \$ 100,000

TOWN OF UNION, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated November 10, 2021, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no matters reported.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to State Financial Assistance Programs.

TOWN OF UNION, CONNECTICUT

Annual Financial Statements

For the Year Ended June 30, 2021

TOWN OF UNION, CONNECTICUT
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For the Year Ended June 30, 2021

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Financial Section

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INDEPENDENT AUDITOR'S REPORT

To the Board of Finance
Town of Union, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, CT, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Union, CT's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, CT, as of June 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–9, budgetary comparison information on pages 40-44, and pension and OPEB schedules on pages 46-47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

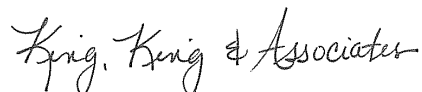
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Union, CT's basic financial statements. The combining and individual nonmajor fund financial statements and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The trend information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021, on our consideration of the Town of Union, CT's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Union, CT's internal control over financial reporting and compliance.



King, King & Associates, P.C., CPAs
Winsted, CT
November 10, 2021

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2021

As management of the Town of Union, CT, we offer readers of the Town of Union, CT's financial statements this narrative overview and analysis of the financial activities of the Town of Union, CT for the fiscal year ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Town of Union, CT exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,864,282 (*net position*). Of this amount, \$988,931 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by \$214,143.
- As of the close of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$993,412, an increase of \$26,434 in comparison with the prior year. Of this amount, \$441,285 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$441,285 or 13.8 percent of total General Fund budgeted expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Union, CT's basic financial statements. The Town of Union, CT's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Union, CT's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Union, CT's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Town of Union, CT is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position is changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Union, CT that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Town has no business-type activities. The governmental activities of the Town of Union, CT include general government, public safety, public works, housing and development, health and welfare, culture and recreation, and education. Property taxes, state and federal grants, and local revenues such as fees and licenses finance most of these activities.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2021

The government-wide financial statements can be found on pages 10-11 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Union, CT, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Union, CT can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison.

The Town of Union, CT, maintains eleven (11) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Nonrecurring Fund, and Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Union, CT, adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 12-15 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Union, CT's own programs.

The basic fiduciary fund financial statements can be found on pages 16-17 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-39 of this report.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Union, CT, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$6,864,282 at the close of the most recent fiscal year.

Summary Statement of Net Position

	2021	2020	Variance
Current and Other Assets	\$ 1,403,116	\$ 1,141,669	\$ 261,447
Capital Assets	7,805,794	8,153,720	(347,926)
Total Assets	9,208,910	9,295,389	(86,479)
 Deferred Outflows of Resources	 -	 -	 -
 Other Liabilities	 417,233	 268,447	 148,786
Long-Term Liabilities	1,927,395	1,948,517	(21,122)
Total Liabilities	2,344,628	2,216,964	127,664
 Deferred Inflows of Resources	 -	 -	 -
 Net Position:			
Net Investment in Capital Assets	5,781,858	6,103,459	(321,601)
Restricted	93,493	91,997	1,496
Unrestricted	988,931	882,969	105,962
Total Net Position	\$ 6,864,282	\$ 7,078,425	\$ (214,143)

The largest portion of the Town's net position reflects its investment in capital assets (land, buildings, machinery and equipment, and infrastructure assets such as roads and bridges) less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Net investment in capital assets decreased by \$321,601 primarily due to depreciation being greater than current year capital purchases by \$347,926, less the paydown of related debt in the amount of \$26,325.

The Town's restricted net position of \$93,493 increased by \$1,496 compared to last years restricted net position of \$91,997.

The Town's unrestricted net position of \$988,931 increased by \$105,962 compared to last years unrestricted net position of \$882,969.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2021

Summary Statement of Changes in Net Position			
	2021	2020	Variance
REVENUES			
<i>Program:</i>			
Charges for services	\$ 65,744	\$ 28,848	\$ 36,896
Operating grants and contributions	856,183	700,993	155,190
<i>General:</i>			
Property taxes	2,736,886	2,902,810	(165,924)
Grants and contributions, not restricted to specific programs	53,950	78,258	(24,308)
Unrestricted investment earnings	3,342	16,220	(12,878)
Other	6,671	7,382	(711)
Total Revenues	3,722,776	3,734,511	(11,735)
EXPENSES			
<i>Governmental Activities:</i>			
General Government	399,276	368,967	30,309
Public Safety	65,950	62,850	3,100
Public Works	729,148	701,117	28,031
Housing and Development	38,812	20,828	17,984
Health and Welfare	5,897	5,484	413
Culture and Recreation	53,433	46,260	7,173
Education	2,544,948	2,544,574	374
Interest on long-term debt	99,455	81,128	18,327
Total Expenses	3,936,919	3,831,208	105,711
Change in Net Position	(214,143)	(96,697)	\$ (117,446)
Beginning Net Position	7,078,425	7,175,122	
Ending Net Position	\$ 6,864,282	\$ 7,078,425	

Governmental activities. Governmental activities decreased the Town of Union, CT's net position by \$214,143.

Key elements of this decrease are as follows:

- The increase in governmental fund balance of \$26,434, less the depreciation expense greater than capital additions of \$321,601.

Seventy-four percent (74%) of the revenues of the Town were derived from property taxes, followed by twenty-four percent (24%) from grants and contributions, one and a half percent (1.5%) from charges for services and less than one percent (.5%) of the Town's revenue in the fiscal year was derived from investment income and other sources.

Sixty-five percent (65%) of the expenses of the Town were related to education, followed by nineteen percent (19%) related to public works, ten percent (10%) related to general government and six percent (6%) related to the remainder of the government's expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town of Union, CT uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town of Union, CT's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Union, CT's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$993,412, an increase of \$26,434 in comparison with the prior year. Forty-four percent (44%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

General Fund. The General Fund is the chief operating fund of the Town of Union, CT. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$441,285. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 8 percent of total General Fund expenditures.

The fund balance of the Town of Union, CT's General Fund decreased by \$11,852 during the current fiscal year. Key factors in this decrease are as follows:

- Expected use of fund balance of \$175,000 less revenues coming in more than budgeted from charges for services.
- Expenditures coming in less than budgeted for town hall, public works and Board of Education.

Capital Nonrecurring Fund. The fund balance of the Capital Nonrecurring Fund increased by \$34,648 during the current fiscal year.

Capital Projects Fund. The fund balance of the Capital Projects Fund decreased by \$2,246 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund did contemplate the use of fund balance of \$175,000 to balance the budget. The Town of Union, CT's budgetary revenues for the year were \$27,136 over budget and the expenditures came in \$136,012 under budget. After transfers and the use of \$11,852 of fund balance the budget was balanced.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2021

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The Town of Union, CT's reported value in capital assets for its governmental activities as of June 30, 2021, amounts to \$7,805,794 (net of accumulated depreciation). This reported value in capital assets includes land, land improvements, buildings and systems, machinery, equipment and vehicles, and infrastructure assets such as roads and bridges. The total decrease in the Town's investment in capital assets for the current fiscal year was \$347,926, which consisted of capital additions of \$14,899, and an offset by current year depreciation of \$362,825.

	2021	2020
Land	\$ 299,064	\$ 299,065
Buildings and Systems	5,845,235	6,018,015
Land Improvements	74,953	93,444
Machinery and Equipment	216,642	177,161
Infrastructure	1,369,900	1,566,035
Total	\$ 7,805,794	\$ 8,153,720

Major capital asset events during the current fiscal year included the following:

- Purchases of a street sweeper and zero turn mower.

Additional information on the Town of Union, CT's capital assets can be found in Note 5 on page 27 of this report.

Long-term debt. At the end of the current fiscal year, the Town of Union, CT had long-term debt outstanding of \$2,034,946.

	2021	2020
G.O. Bonds	\$ -	\$ 2,050,261
Notes Payable	2,023,936	-
Compensated Absences	11,010	9,662
Total	\$ 2,034,946	\$ 2,059,923

The Town of Union, CT's total long-term debt decreased by \$24,977 (1 percent) during the current fiscal year. Additional information on the Town of Union, CT's long-term debt can be found in Note 6 on page 28 of this report.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2021

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

A summary of key economic factors affecting the Town are as follows:

- The Town receives intergovernmental revenues from the State of Connecticut. Connecticut's economy moves in the same general cycle as the national economy, which from time to time will affect the amount of intergovernmental revenues the Town will receive.
- Increased threat of losing State funding will continue to be a variable in our local budget.

All of these factors were considered in preparing the Town of Union, CT's budget for the 2022 fiscal year. The Town has assigned \$175,000 of fund balance of the General Fund for spending in the 2022 fiscal year budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Union, CT's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of Finance, Town of Union, 1043 Buckley Highway, Union, CT 06076.

Basic Financial Statements

TOWN OF UNION, CONNECTICUT

Statement of Net Position

June 30, 2021

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 1,182,560
Investments	66,524
Receivables, Net	154,032
Capital Assets:	
Assets Not Being Depreciated	299,064
Assets Being Depreciated, Net	<u>7,506,730</u>
Total Assets	<u>9,208,910</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	
Accounts Payable and Accrued Items	168,328
Accrued Interest Payable	17,203
Unearned Revenues	124,151
Noncurrent Liabilities:	
Due Within One Year	107,551
Due In More Than One Year	<u>1,927,395</u>
Total Liabilities	<u>2,344,628</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Net Investment in Capital Assets	5,781,858
Restricted for:	
Perpetual Care - Nonexpendable	23,900
Perpetual Care - Expendable	55,899
Veterans Memorial	6,938
Records Preservation	3,130
Education	3,626
Unrestricted	<u>988,931</u>
Total Net Position	<u>\$ 6,864,282</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Statement of Activities

For the Year Ended June 30, 2021

Functions/Programs	<u>Expenses</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General Government	\$ 399,276	\$ 59,231	\$ -	\$ -	\$ (340,045)
Public Safety	64,602	1,497	-	-	(63,105)
Public Works	730,496	444	139,291	-	(590,761)
Housing and Development	38,812	-	-	-	(38,812)
Health and Welfare	5,897	-	3,919	-	(1,978)
Culture and Recreation	53,433	3,918	-	-	(49,515)
Education	2,544,948	654	712,973	-	(1,831,321)
Interest on Long-Term Debt	<u>99,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(99,455)</u>
Total Governmental Activities	<u>\$ 3,936,919</u>	<u>\$ 65,744</u>	<u>\$ 856,183</u>	<u>\$ -</u>	<u>(3,014,992)</u>
General Revenues:					
					2,736,886
					53,950
					3,342
					<u>6,671</u>
					<u>2,800,849</u>
					(214,143)
					<u>7,078,425</u>
					<u>\$ 6,864,282</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 748,433	\$ 245,207	\$ 127,602	\$ 61,318	\$ 1,182,560
Investments	-	-	-	66,524	66,524
Receivables, Net of Allowance	134,180	-	-	19,852	154,032
Due from Other Funds	19,852	-	2,000	-	21,852
Total Assets	<u>\$ 902,465</u>	<u>\$ 245,207</u>	<u>\$ 129,602</u>	<u>\$ 147,694</u>	<u>\$ 1,424,968</u>
Liabilities					
Accounts Payable and Accrued Items	\$ 167,435	\$ -	\$ -	\$ 893	\$ 168,328
Unearned Revenues	-	-	124,151	-	124,151
Due to Other Funds	1,520	480	-	19,852	21,852
Total Liabilities	<u>168,955</u>	<u>480</u>	<u>124,151</u>	<u>20,745</u>	<u>314,331</u>
Deferred Inflows of Resources					
Unavailable Revenues:					
Property Taxes and Interest	117,225	-	-	-	117,225
Total Deferred Inflows of Resources	<u>117,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,225</u>
Fund Balances					
Nonspendable	-	-	-	23,900	23,900
Restricted	-	-	-	69,593	69,593
Committed	-	244,727	5,451	33,456	283,634
Assigned	175,000	-	-	-	175,000
Unassigned	441,285	-	-	-	441,285
Total Fund Balances	<u>616,285</u>	<u>244,727</u>	<u>5,451</u>	<u>126,949</u>	<u>993,412</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 902,465</u>	<u>\$ 245,207</u>	<u>\$ 129,602</u>	<u>\$ 147,694</u>	<u>\$ 1,424,968</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position June 30, 2021

Fund balances reported in governmental funds Balance Sheet	\$ 993,412
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
<i>Capital Assets</i>	12,599,183
<i>Depreciation</i>	(4,793,389)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
<i>Property taxes, interest and liens receivable greater than 60 days</i>	117,225
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements.	
<i>Accrued Interest Payable</i>	(17,203)
<i>Notes Payable</i>	(2,023,936)
<i>Compensated Absences</i>	<u>(11,010)</u>
Net position of governmental activities	<u>\$ 6,864,282</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes, Interest and Lien Fees	\$ 2,712,488	\$ -	\$ -	\$ -	\$ 2,712,488
Intergovernmental Revenues	594,794	-	-	107,665	702,459
Licenses, Permits, and Charges for Services	48,686	-	444	16,614	65,744
Investment Income	2,700	349	-	293	3,342
Other Revenue	4,101	-	2,570	-	6,671
Total Revenues	<u>3,362,769</u>	<u>349</u>	<u>3,014</u>	<u>124,572</u>	<u>3,490,704</u>
Expenditures					
Current:					
General Government	357,426	-	-	-	357,426
Public Safety	61,745	-	-	983	62,728
Public Works	535,520	-	5,260	8,882	549,662
Housing and Development	38,812	-	-	-	38,812
Health and Welfare	5,897	-	-	-	5,897
Culture and Recreation	52,235	-	-	99	52,334
Education	2,079,261	-	-	108,224	2,187,485
Debt Service	2,207,690	-	-	-	2,207,690
Capital Outlay	26,172	-	-	-	26,172
Total Expenditures	<u>5,364,758</u>	<u>-</u>	<u>5,260</u>	<u>118,188</u>	<u>5,488,206</u>
Excess/(Deficiency) of Revenues over Expenditures	(2,001,989)	349	(2,246)	6,384	(1,997,502)
Other Financing Sources/(Uses)					
Proceeds from the Issuance of Notes Payable	2,023,936	-	-	-	2,023,936
Transfers In	13,000	46,799	-	-	59,799
Transfers Out	(46,799)	(12,500)	-	(500)	(59,799)
Total Other Financing Sources/(Uses)	<u>1,990,137</u>	<u>34,299</u>	<u>-</u>	<u>(500)</u>	<u>2,023,936</u>
Net Change in Fund Balances	(11,852)	34,648	(2,246)	5,884	26,434
Fund Balances at Beginning of Year	<u>628,137</u>	<u>210,079</u>	<u>7,697</u>	<u>121,065</u>	<u>966,978</u>
Fund Balances at End of Year	<u>\$ 616,285</u>	<u>\$ 244,727</u>	<u>\$ 5,451</u>	<u>\$ 126,949</u>	<u>\$ 993,412</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 26,434
Amounts reported for governmental activities 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 as depreciation expense.	
<i>Capital outlay</i>	14,899
<i>Depreciation expense</i>	(362,825)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.	
<i>Property taxes, interest and liens collected accrual basis change</i>	24,398
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
<i>Principal payments on long-term debt - general obligation bonds</i>	2,050,261
<i>Issuance of long-term debt - notes payable</i>	(2,023,936)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
<i>Accrued Interest</i>	57,974
<i>Compensated Absences</i>	<u>(1,348)</u>
Change in net position of governmental activities	<u>\$ (214,143)</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2021

	<u>Custodial Fund</u>
	<u>Student Activities</u>
Assets	
Cash and Cash Equivalents	\$ <u>7,280</u>
Net Position	
Restricted for Individuals and Organizations	\$ <u>7,280</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Custodial Fund
	Student Activities
Additions	
Activity Fees	\$ 10,747
Deductions	
Events and Activities	11,694
Change in Net Position	(947)
Net Position at Beginning of Year	8,227
Net Position at End of Year	\$ 7,280

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Town of Union, Connecticut (the “Town”) have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing the governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

Reporting Entity

The Town of Union, Connecticut (the “Town”) was incorporated as a town in 1734. The Town operates under State Statutes and approved ordinances and special acts. The legislative power of the Town is vested in the Board of Selectman, Town Meeting and the Board of Finance. The Town provides a full range of services including general government, public safety, public works, housing and development, health and welfare, culture and recreation, and education to its residents.

Accounting principles generally accepted in the United States of America require that the reporting entity include: 1) the primary government; 2) organizations for which the primary government is financially accountable; and 3) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Based on the application of these criteria, there were no organizations which met the criteria described above to be reported as component units.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in the demonstrating compliance with finance related legal and contractual provisions. The Town maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with nonmajor funds, if any, aggregated and presented in a single column. The Town maintains fiduciary funds which are reported by type. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements’ governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statements Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. For intergovernmental and reimbursement grants, the Town considers revenues to be available if they are collected within one year of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include: compensated absences, debt service, capital leases, other post-employment benefit obligations, and claims and judgments that are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes when levied, licenses, and interest 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. All other revenue items are considered to be measurable and available only when cash is received by the government, or specifically identified.

Governmental Funds are those through which most governmental functions typically are financed. The following are the Town's major governmental funds:

- The *General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another manner. Revenues are derived primarily from property taxes, state grants, licenses, permits, charges for services, and earnings on investments.
- The *Reserve for Capital Nonrecurring Fund* accounts for resources to be used for capital projects.
- The *Capital Projects Fund* accounts for resources to be used for capital projects and used to hold the ARPA Grant money until a determination is made for what it will be spent on.

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide financial statements. The fiduciary funds are as follows:

- The *Custodial Funds* account for resources held by the Town in a purely custodial capacity for student groups.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

Cash and Cash Equivalents – The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - In general, State of Connecticut Statutes allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust, in obligations of any state or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the Connecticut Short-Term Investment Fund. Trust funds are able to invest in a wider range of investments. For the capital nonrecurring fund, not more than 31% can be invested equity securities. Investments are stated at fair value, based on quoted market prices. Certificates of Deposit are reported at cost.

The Short-Term Investment Fund (“STIF”) is a money market investment pool managed by the Cash Management Division of the State Treasurer’s Office created by Section 3-27 of the Connecticut General Statutes (“CGS”). Pursuant to CGS 3-27a through 3-27f, the State, municipal entities, and political subdivisions of the State are eligible to invest in the fund. The fund is considered a “2a7-like” pool and, as such, reports its investments at amortized cost (which approximates fair value). A 2a7-like pool is not necessarily registered with the Security and Exchange Commission (“SEC”) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC’s rule 2a7 of the Investment Company Act of 1940 that allows money market mutual funds to use the amortized cost to report net assets. The pool is overseen by the Office of the State Treasurer. The pool is rated AAAM by Standard & Poor’s. This is the highest rating for money market funds and investment pools. The pooled investment funds’ risk category cannot be determined since the Town does not own identifiable securities but invests as a shareholder of the investment pool. The fair value of the position in the pool is the same as the value of the pool shares.

Taxes Receivable- All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Town has established an allowance for estimated uncollectible motor vehicle and personal property taxes and interest in the amount of \$1,300. Property taxes are assessed of October 1 and billed the following July. Real property bills are payable in two installments, July 1 and January 1. Motor vehicle and personal property taxes are payable in one installment on July 1, with the Motor vehicle supplemental bills payable on January 1. Assessments for real and personal property, including motor vehicles, are computed at seventy percent of the market value. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date.

Due From/To Other Funds - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables and payables. They arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Capital Assets - Capital assets, which include property, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Town has chosen to capitalize collections consisting primarily of art. The collections are not being depreciated as they are considered inexhaustible works of art. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land	N/A
Land Improvements	40
Buildings and Systems	50
Machinery and Equipment	10
Infrastructure	20

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

Long-term obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, and debt payments, are reported as debt service expenditures.

Compensated absences - Town employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports unavailable revenue from property taxes and related interest in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund equity and net position– Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. In the government-wide statement of net position, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the Town, which is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for certain expenses, the Town expends restricted resources first and uses unrestricted resources when the restricted funds are depleted.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

Nonspendable Fund Balance – Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including inventories and prepaid expenditures in the General Fund. Examples of items legally or contractually required to be maintained intact are the corpus of permanent funds.

Restricted Fund Balance – Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Indicates amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action of the Board of Finance and Town Meeting in accordance with provisions of the Connecticut General Statutes.

Assigned Fund Balance – Indicates amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by action of Town Officials.

Unassigned Fund Balance – Represents the remaining fund balance after amounts are set aside for all other classifications.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

The Town does not have a formal policy over the use of fund balance. When both restricted and unrestricted (committed, assigned, unassigned) amounts of fund balance are available for use for expenditures incurred, it is assumed that the Town will use restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned and unassigned amounts.

Fair Value of Financial Instruments

In accordance with GASB Statement No. 72, the Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

Level 2: Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the assets or liability;
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Certificates of Deposit are reported at amortized cost and are excluded from the fair value disclosures.

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a “qualified public depository” as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an “out of state bank” as defined by the Statutes, which is not a “qualified public depository”. The following is a summary of cash and cash equivalents at June 30, 2021.

	Governmental Funds	Fiduciary Funds	Total
Cash	\$ 1,052,380	\$ 7,280	\$ 1,059,660
Cash Equivalents	130,180	-	130,180
Total Cash and Cash Equivalents	\$ 1,182,560	\$ 7,280	\$ 1,189,840

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio. The following is a reconciliation of the Town's deposits subject to custodial credit risk:

Cash and Cash Equivalents	\$ 1,189,840
Less: Cash Equivalents (STIF)	(130,180)
Plus: Investments (CDs)	<u>66,524</u>
	<u>\$ 1,126,184</u>

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$1,126,184 and the bank balance was \$1,372,471. Of the bank balance, the Federal Depository Insurance Corporation insured \$806,310.

As of June 30, 2021, \$566,161 of the Town's bank balance of \$1,372,471 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 459,545
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	<u>106,616</u>
Total	<u>\$ 566,161</u>

Cash Equivalents

At June 30, 2021, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$130,180. STIF is rated AAAM by Standard and Poor's and has an average maturity of under 60 days.

Investments

The following is a summary of investments at June 30, 2021:

	Governmental Funds
Certificates of Deposit	<u>\$ 66,524</u>

The Certificates of Deposit are reported at cost and covered by FDIC insurance.

Custodial Credit Risk - This is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town does not have a policy for custodial credit risk.

Credit Risk – The Town does not have an investment policy that limits investment choices further than the Connecticut General Statutes. Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder. This is measured by assignment of a rating by a nationally recognized rating organization.

Concentrations of Credit Risk – Concentration of credit risk is the risk attributed to the magnitude of an entity's investments in a single issuer. The Town follows the limitations specified in the Connecticut General Statutes. Generally, the Town's deposits cannot be 75% or more of the total capital in any one depository.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Interest Rate Risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of June 30, 2021, the Town had the following investments subject to interest rate risk:

	Total	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
Certificates of Deposit	\$ 66,524	\$ 66,524	\$ -	\$ -

NOTE 3 – RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor and Other Funds	Total
Receivables:			
Property Taxes	\$ 82,497	\$ -	\$ 82,497
Interest, Liens, and Fees	39,076	-	39,076
Intergovernmental	13,907	19,852	33,759
Gross Receivables	135,480	19,852	155,332
Less Allowance for			
Uncollectibles:			
Property Taxes	(1,000)	-	(1,000)
Interest, Liens, and Fees	(300)	-	(300)
Total Allowance	(1,300)	-	(1,300)
Net Total Receivables	\$ 134,180	\$ 19,852	\$ 154,032

Governmental funds report unavailable revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	Governmental Funds
Capital Projects Fund:	
Advances on Grants	\$ 124,151
Total Unearned Revenue	\$ 124,151

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The outstanding balances between funds result mainly from the time lag between the dates that: 1) inter-fund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. At June 30, 2021, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Capital Nonrecurring	\$ 1,520
Nonmajor Governmental Funds	General Fund	19,852
Capital Nonrecurring	Capital Projects Fund	480
		\$ 21,852

Fund transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and 2) to account for unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers during the year ended June 30, 2021 were as follows:

Transfers In:	Transfers Out:	Total
General Fund	Nonmajor Governmental Funds	\$ 500
General Fund	Capital Nonrecurring Fund	12,500
Capital Nonrecurring Fund	General Fund	46,799
		\$ 59,799

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 5 – CAPITAL ASSETS

The following is a summary of the change in capital assets as of June 30, 2021:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers and Adjustments</u>	<u>Ending Balances</u>
Governmental Activities					
Capital assets, not being depreciated					
Land and Land Development Rights	\$ 299,065	\$ -	\$ -	\$ (1)	\$ 299,064
Total capital assets, not being depreciated	<u>299,065</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>299,064</u>
Capital assets, being depreciated					
Buildings	8,376,800	-	-	11,171	8,387,971
Land Improvements	369,816	-	-	-	369,816
Machinery, Equipment, and Vehicles	802,648	14,899	(80,038)	58,342	795,851
Infrastructure	<u>2,796,322</u>	<u>-</u>	<u>-</u>	<u>(49,841)</u>	<u>2,746,481</u>
Total capital assets, being depreciated	<u>12,345,586</u>	<u>14,899</u>	<u>(80,038)</u>	<u>19,672</u>	<u>12,300,119</u>
Less accumulated depreciation for:					
Buildings	2,358,785	172,780	-	11,171	2,542,736
Land Improvements	276,372	18,491	-	-	294,863
Machinery, Equipment, and Vehicles	625,487	25,260	(80,038)	8,500	579,209
Infrastructure	<u>1,230,287</u>	<u>146,294</u>	<u>-</u>	<u>-</u>	<u>1,376,581</u>
Total accumulated depreciation	<u>4,490,931</u>	<u>362,825</u>	<u>(80,038)</u>	<u>19,671</u>	<u>4,793,389</u>
Total capital assets, being depreciated, net	<u>7,854,655</u>	<u>(347,926)</u>	<u>-</u>	<u>1</u>	<u>7,506,730</u>
<i>Capital assets, net</i>	<u>\$ 8,153,720</u>	<u>\$ (347,926)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,805,794</u>

Depreciation and amortization expense were charged to functions/programs of the primary government as follows:

General Government	\$ 27,560
Public Safety	1,874
Public Works	182,503
Recreation	1,099
Education	<u>149,789</u>
Total	<u>\$ 362,825</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 6 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds Payable:					
General Obligation Bonds	\$ 2,050,261	\$ -	\$ (2,050,261)	\$ -	\$ -
Total Bonds Payable	2,050,261	-	(2,050,261)	-	-
Notes Payable	-	2,023,936	-	2,023,936	106,203
Compensated Absences	9,662	1,348	-	11,010	1,348
Total	<u>\$ 2,059,923</u>	<u>\$ 2,025,284</u>	<u>\$ (2,050,261)</u>	<u>\$ 2,034,946</u>	<u>\$ 107,551</u>

Long-term obligations are typically liquidated by the General Fund.

Notes Payable

The Town has a note payable at June 30, 2021 of \$2,023,936. The note was issued to replace the school building bonds. The loan bears interest at 3.4%. The loan is payable in annual installments of \$175,017, including both principal and interest through March 2036.

The annual debt service requirements of the Town's notes payable are as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 106,203	\$ 68,814	\$ 175,017
2023	108,908	66,109	175,017
2024	112,492	62,525	175,017
2025	116,540	58,477	175,017
2026	120,558	54,459	175,017
2027-2031	667,929	207,155	875,084
2032-2036	791,306	83,776	875,082
Total	<u>\$ 2,023,936</u>	<u>\$ 601,315</u>	<u>\$ 2,625,251</u>

Interest paid and expensed on general obligation bonds and notes payable for the year ended June 30, 2021 totaled \$99,455.

Compensated Absences

Vacation time earned during the fiscal year can be carried over to the succeeding year, subject to limitations as provided in the respective collective bargaining agreements. Employees are entitled to accumulate sick leave up to a maximum amount stipulated in each contract. Payment for accumulated sick leave is dependent upon the length of service and accumulated days. The value of all compensated absences has been reflected in the government-wide financial statements.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 7 - FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2021 are as follows:

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Fund Balances:					
Nonspendable:					
Perpetual Care - Nonexpendable	\$ -	\$ -	\$ -	\$ 23,900	\$ 23,900
Restricted for:					
General Government	\$ -	\$ -	\$ -	\$ 6,938	\$ 6,938
Perpetual Care - Expendable	-	-	-	55,899	55,899
Town Clerk Documents	-	-	-	3,130	3,130
Education	-	-	-	3,626	3,626
Total Restricted	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,593</u>	<u>\$ 69,593</u>
Committed to:					
General Government	\$ -	\$ -	\$ -	\$ 33,456	\$ 33,456
Public Works	-	-	5,451	-	5,451
Capital	-	244,727	-	-	244,727
Total Committed	<u>\$ -</u>	<u>\$ 244,727</u>	<u>\$ 5,451</u>	<u>\$ 33,456</u>	<u>\$ 283,634</u>
Assigned:					
Subsequent Budget	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
Total Assigned	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,000</u>
Unassigned:					
	<u>\$ 441,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441,285</u>

NOTE 8 – RETIREMENT BENEFITS

Defined Contribution Retirement Plan

The Town established a single employer defined contribution plan (the “Plan”) to provide retirement benefits for all employees that make \$5,000 or more annually. The deferred compensation plan currently has 2 participants enrolled in the plan. The Town will match up to 3% of eligible compensation. The total expense to the Town for the year ended June 30, 2021 was \$7,328. Contributions are made to accounts in the participant’s name, there are no assets accumulated in a trust that meets the criteria in GASB Statement No. 73, paragraph 4.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Connecticut State Teacher's Retirement System

Plan Description: Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System (the "System"). The System is a cost sharing multiple-employer defined benefit pension plan administered by the Connecticut State Teachers' Retirement Board (CTRB). Chapter 167a of the State Statutes grants authority to establish and amend the benefited terms to the CTRB Board. The CTRB issues a publicly available financial report that can be obtained at www.ct.gov, or by writing to the State of Connecticut, Office of the State Comptroller, 165 Capital Avenue, Hartford, Connecticut 06106.

Benefit Provisions: The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement: Retirement benefits for the employees are calculated as 2% of the average annual salary times years of credited service (maximum benefit is 75% of average annual salary during the 3 highest years of salary). In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989, and voluntary contributions are payable.

Early Retirement: Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement: Employees are eligible for service-related disability regardless of length of service. Five years of credited service is required for non-service-related disability or eligibility. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the plan, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions: Per Connecticut General Studies Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended, and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts): School District employers are not required to make contributions to the plan. The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount, that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employees: Participants are required to contribute 7% of their annual salary to the System as required by the CGS Section 10-183b(7). For the year ended June 30, 2021 the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$34,485. Covered payroll for the Town for the year ended June 30, 2021 was approximately \$492,645.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2021 the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>2,815,417</u>
Total	<u>\$ 2,815,417</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2021, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2021, the Town recognized benefits expense and contribution revenue of \$180,582 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$403,295 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions: The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2019. The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50 Percent
Salary increases, including inflation	3.00-6.50 Percent
Long-term investment rate of return, net of pension investment expense, including inflation.	6.90 Percent

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

Future cost-of-living increases for members who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension investments was determined using a log-normal distributions analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity Fund	20.00%	5.60%
Developed Market Intl. Stock Fund	11.00%	6.00%
Emerging Market Intl. Stock Fund	9.00%	7.90%
Core Fixed Income Fund	16.00%	2.10%
Inflation Linked Bond Fund	5.00%	1.10%
Emerging Market Debt Fund	5.00%	2.70%
High Yield Bond Fund	6.00%	4.00%
Real Estate Fund	10.00%	4.50%
Private Equity	10.00%	7.30%
Alternative Investments	7.00%	2.90%
Liquidity Fund	1.00%	0.40%

Discount Rate: The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The Town's proportionate share of the net pension liability is \$0 and therefore the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Other Post-Employment Benefits

Plan Description: The Town's Board of Education administers a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides healthcare insurance benefits for all eligible Board of Education retirees and their spouses through the Board of Education's group healthcare and dental insurance plans. Benefits provisions are established by contract and may be amended by union negotiations. The plan does not issue a publicly available financial report and is not included in the financial statements of another entity. There are no assets accumulated in a trust.

Benefits Provided: The Plan provides for medical insurance benefits to eligible retirees, spouses and beneficiaries. Contribution requirements of the participants and the Board of Education are established by and may be amended through negotiations between the Board of Education and the union representing the employees. Currently, participants are required to contribute 100% of their healthcare premiums to the Board of Education, less any reimbursements received by the Board of Education from the State Retirement Board.

Employees Covered by Benefit Terms: At June 30, 2021, the following employees were covered by the benefit terms:

Retirees, beneficiaries, and dependents currently receiving benefits	1
Active participants	5
Total	<u>6</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

OPEB Liability. The Town's proportionate share of the net OPEB liability is \$0. The plan charges participants age adjusted premiums and therefore the total cost of the benefit is paid by the participant.

Connecticut Teachers' Retirement System - OPEB

Plan Description - Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System—a cost sharing multi-employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions - The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute, and has not increased since July of 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut. Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the Plan sponsored by the system. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

Contributions - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

School district employers are not required to make contributions to the Plan. The State of Connecticut's estimated allocated contribution to the Plan on behalf of the Town was \$4,358.

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Actuarial Assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00-6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
<u>Municipal bond index rate:</u>	
Measurement Date	2.21%
Prior Measurement Date	3.50%

The projected fiduciary net position is projected to be depleted in 2021.

Single equivalent interest rate

Measurement Date	3.21%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	3.50%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	5.125% for 2020 decreasing to an ultimate Rate of 4.50% by 2023
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Mortality rates were based on the PubT-2010 Health Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

Long-Term Rate of Return - The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	-0.42%	1.78%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		2.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 2.21%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection's basis was an actuarial valuation performed as of June 30, 2020. In addition to the actuarial methods and assumptions of the June 30, 2020 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the plan's fiduciary net position was projected to be depleted in 2021 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates - The following presents the total OPEB liability, calculated using current cost trend rates, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than current healthcare cost trend rates:

	1% Lower Trend Rates	Current Trend Rates	1% Higher Trend Rates
Initial Healthcare Cost Trend Rate	4.125%	5.125%	6.125%
Ultimate Healthcare Cost Trend Rate	3.50%	4.50%	5.50%
Total OPEB Liability	\$ 342,162	\$ 419,920	\$ 524,750

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Sensitivity of the Net OPEB Liability to Changes in Discount Rates - The following presents the net OPEB liability, calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Net OPEB liability	\$ 511,329	\$ 419,920	\$ 346,790

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2021 the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the Town were as follows:

Town's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the Town		<u>419,920</u>
Total	\$	<u>419,920</u>

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. At June 30, 2021, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2021, the Town recognized OPEB expense and revenue of \$4,358 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$19,397 for OPEB expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

NOTE 10 – RISK MANAGEMENT

The Town is exposed to various risks of loss involving torts, theft of, damage to, and destruction of assets, errors and omissions, injuries of employees, natural disaster and public official liabilities. The Town purchases commercial insurance for all risks of loss except workers' compensation and liability-automobile-property insurance for which it participates in risk sharing pools. During the year ended June 30, 2021, deductibles paid by the Town were insignificant. Neither the Town nor its insurers have settled any claims which exceeded the Town's insurance coverage during the past three years. In addition, there have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies that was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering interlocal risk management program.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Workers Compensation Pool

The Town is a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence and purchases reinsurance about that amount to the limit of liability of \$10,000,000 per occurrence.

Liability-Automobile-Property Pool

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

NOTE 11 – LITIGATION AND CONTINGENCIES

The Town is not a defendant in any lawsuits that, in the opinion of Town Management, in consultation with the Town Attorney, will have an adverse, material effect on the Town's financial position.

Grants - The Town participates in several Federal and State assisted grants programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of certain of these programs for or including the year ended June 30, 2021 have not yet been conducted. Accordingly, the Town's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

NOTE 12 – UPCOMING PRONOUNCEMENTS

GASB Pronouncements Issued, But Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 87 – *Leases* - This statement improves the accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2021.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

GASB Statement No. 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period* - The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred. As a result, interest cost before the end of a construction period will not be included in the historical cost of the capital asset. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2021.

GASB Statement No. 91 – *Conduit Debt Obligations* – The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 92 – *Omnibus 2020* – The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and the requirements of this statement are effective for the Town's reporting period beginning July 1, 2021.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates* – Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements in paragraphs 13 and 14 of this statement are effective for the Town's reporting period beginning July 1, 2021.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2021.

**Required
Supplementary
Information**

TOWN OF UNION, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
REVENUES				
Property Taxes				
Current Taxes	\$ 2,638,946	\$ 2,638,946	\$ 2,634,113	\$ (4,833)
Interest and Lien Fees on Current Taxes	6,000	6,000	4,508	(1,492)
Prior Year Taxes	22,000	22,000	36,476	14,476
Interest and Lien Fees on Prior Year Taxes	8,000	8,000	13,690	5,690
Motor Vehicle Supplement	27,000	27,000	24,007	(2,993)
Telephone Access Line	1,222	1,222	1,304	82
Tax Refund/Rebates	(1,000)	(1,610)	(1,610)	-
Total Property Taxes	<u>2,702,168</u>	<u>2,701,558</u>	<u>2,712,488</u>	<u>10,930</u>
Intergovernmental				
State Education Grants				
Education Equalization Grant	211,728	211,728	211,728	-
Adult Education	1,310	1,310	1,366	56
Total State Education Grants	<u>213,038</u>	<u>213,038</u>	<u>213,094</u>	<u>56</u>
State Grants				
Local Capital Improvement Grant	14,921	14,921	14,290	(631)
Town Aid Road	124,689	124,689	124,601	(88)
Pilot for State Property	15,426	15,426	15,426	-
Pequot Grant	19,013	19,013	19,013	-
Elderly Busing Grant	5,000	5,000	3,919	(1,081)
Total State Grants	<u>179,049</u>	<u>179,049</u>	<u>177,249</u>	<u>(1,800)</u>
Other Grants				
State Reimbursement Taxes	200	200	196	(4)
Traffic Violation Surcharges	20,000	20,000	9,050	(10,950)
Total Other Grants	<u>20,200</u>	<u>20,200</u>	<u>9,246</u>	<u>(10,954)</u>
Total Intergovernmental	<u>412,287</u>	<u>412,287</u>	<u>399,589</u>	<u>(12,698)</u>
Charges for Services				
Miscellaneous Fees	500	500	1,470	970
Town Clerk's Office	500	500	5,698	5,198
Real Estate Conveyance Tax	5,000	5,000	9,131	4,131
Planning and Zoning Permits/Regulations	1,500	1,500	2,065	565
Land Use Fees	1,400	1,400	1,020	(380)
Zoning Board of Appeals	200	200	-	(200)
Building Permits	7,500	7,500	29,302	21,802
Total Charges for Services	<u>16,600</u>	<u>16,600</u>	<u>48,686</u>	<u>32,086</u>
Other	<u>2,500</u>	<u>2,500</u>	<u>5,618</u>	<u>3,118</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Investment Income	\$ 9,000	\$ 9,000	\$ 2,700	\$ (6,300)
Total Revenues	<u>3,142,555</u>	<u>3,141,945</u>	<u>3,169,081</u>	<u>27,136</u>
Other Financing Sources				
Appropriation of Fund Balance	175,000	175,000	11,852	(163,148)
Transfers in - Capital Non-Recurring	12,500	12,500	12,500	-
Transfers in - Cemetery Fund	500	500	500	-
Total Other Financing Sources	<u>188,000</u>	<u>188,000</u>	<u>24,852</u>	<u>(163,148)</u>
Total Revenues and Other Financing Sources	<u>3,330,555</u>	<u>3,329,945</u>	<u>3,193,933</u>	<u>(136,012)</u>
EXPENDITURES				
General Government				
Board of Selectmen				
First Selectman's Salary	21,965	21,965	21,965	-
Selectmen Salaries	8,032	8,032	8,032	-
Selectmen's Clerk Salary	18,904	18,904	18,904	-
Selectmen's Other	3,000	3,000	1,898	1,102
Supplies	1,500	1,500	712	788
Printing and Postage	1,000	1,000	583	417
Telephone	7,000	7,000	5,459	1,541
Probate Court	630	630	596	34
Social Security and Medicare	32,061	32,061	30,194	1,867
Retirement	8,795	8,795	7,328	1,467
Sexton's Salary	2,391	2,395	2,395	-
Legal Fees	2,000	2,000	329	1,671
Total Board of Selectmen	<u>107,278</u>	<u>107,282</u>	<u>98,395</u>	<u>8,887</u>
Assessor's Office				
Assessor's Salary	21,226	21,226	21,226	-
Assessor's Certified Compensation	500	500	500	-
Assistant Assessor's Salary	5,517	5,517	5,517	-
Assessor's Other	5,400	5,400	5,008	392
Assessor Software Maintenance	12,000	12,000	11,628	372
Total Assessor's Office	<u>44,643</u>	<u>44,643</u>	<u>43,879</u>	<u>764</u>
Tax Collector's Office				
Tax Collector's Salary	17,543	17,543	17,543	-
Tax Collector's Certified Compensation	500	500	500	-
Assistant Tax Collector Salary	5,517	5,517	5,517	-
Tax Collector's Office Other	6,400	6,400	4,443	1,957
Tax Collector Software Maintenance	4,400	4,400	3,906	494
Total Tax Collector's Office	<u>34,360</u>	<u>34,360</u>	<u>31,909</u>	<u>2,451</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Town Clerk's Office				
Town Clerk's Salary	\$ 17,543	\$ 17,543	\$ 17,543	\$ -
Town Clerk's Certified Compensation	1,000	1,000	1,000	-
Assistant Town Clerk's Salary	4,244	4,244	4,244	-
Town Clerk's Office Other	6,000	6,000	4,756	1,244
Total Town Clerk's Office	<u>28,787</u>	<u>28,787</u>	<u>27,543</u>	<u>1,244</u>
Registrars' Office				
Registrars' Salaries	8,039	8,039	2,483	5,556
Registrars' Other	5,050	5,050	720	4,330
Elections Salaries	1,935	1,935	1,450	485
Elections Other	3,750	3,750	2,257	1,493
Total Registrars' Office	<u>18,774</u>	<u>18,774</u>	<u>6,910</u>	<u>11,864</u>
Treasurer's Office				
Treasurer's Salary	17,542	17,542	17,542	-
Assistant Treasurer's Salary	3,937	3,937	3,937	-
Payroll Clerk's Salary	3,937	3,937	3,937	-
Treasurer Other	3,647	3,647	3,646	1
Total Treasurer's Office	<u>29,063</u>	<u>29,063</u>	<u>29,062</u>	<u>1</u>
Board of Finance				
Secretary's Salary	3,937	3,937	3,937	-
Board of Finance Other	1,000	1,000	580	420
Total Board of Finance	<u>4,937</u>	<u>4,937</u>	<u>4,517</u>	<u>420</u>
Town Audit	<u>28,000</u>	<u>28,000</u>	<u>22,500</u>	<u>5,500</u>
Town Hall				
Liability Insurance	45,500	45,500	44,679	821
Operating Contingency	23,400	23,400	-	23,400
Maintenance and Repairs	14,000	14,000	10,826	3,174
IT Support	5,000	5,000	3,142	1,858
Workers' Compensation	23,500	23,500	22,720	780
Building Inspector Other	500	500	374	126
Unemployment Compensation	1,000	1,000	-	1,000
Total Town Hall	<u>112,900</u>	<u>112,900</u>	<u>81,741</u>	<u>31,159</u>
NECCOG	<u>2,750</u>	<u>2,750</u>	<u>2,222</u>	<u>528</u>
Total General Government	<u>411,492</u>	<u>411,496</u>	<u>348,678</u>	<u>62,818</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Public Safety				
Emergency Dispatch Services	\$ 3,355	\$ 3,355	\$ 3,354	\$ 1
Constables	10	10	-	10
Emergency Management	500	500	250	250
Federal Program - 504	100	100	-	100
Fire Protection	50,000	50,000	50,000	-
Fire Marshall Salary	2,320	2,320	2,320	-
Dog Warden Salary	4,821	4,821	4,821	-
Dog Warden Other	1,000	1,000	1,000	-
Tree Warden	100	100	-	100
Total Public Safety	<u>62,206</u>	<u>62,206</u>	<u>61,745</u>	<u>461</u>
Public Works				
Public Works Salary	160,169	128,284	128,284	-
Fuel	28,000	19,811	16,158	3,653
Town Building and Grounds Salaries	12,803	12,803	8,001	4,802
Electricity	17,500	17,500	16,234	1,266
Heating	22,500	22,500	18,220	4,280
Road Maintenance	183,503	183,503	175,601	7,902
Equipment Maintenance	18,500	36,550	36,550	-
Medical Insurance	38,500	38,500	37,373	1,127
Solid Waste and Recycling:				
Salaries	25,000	25,000	23,799	1,201
Maintenance	4,000	4,000	262	3,738
Waste Removal	67,000	67,408	67,408	-
Cemetery Salaries	8,000	8,000	7,256	744
Cemetery Other	500	500	374	126
Total Public Works	<u>585,975</u>	<u>564,359</u>	<u>535,520</u>	<u>28,839</u>
Housing and Development				
Board of Assessment Appeals Salaries	500	500	225	275
Board of Assessment Appeals Other	500	500	41	459
Building Inspector Salary	7,500	28,502	28,502	-
Zoning Enforcement Officer Salary	4,052	4,052	3,111	941
Planning & Zoning Secretary's Salary	3,937	3,937	3,937	-
Planning & Zoning Other	2,350	2,350	2,300	50
Zoning Land Use Fees	1,400	1,400	696	704
Zoning Board of Appeals Other	500	500	-	500
Total Housing and Development	<u>20,739</u>	<u>41,741</u>	<u>38,812</u>	<u>2,929</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Health and Welfare				
Health District	\$ 4,850	\$ 4,850	\$ 4,830	\$ 20
Public Health Nursing	500	500	-	500
Sexual Assault Crisis	300	300	300	-
Substance Abuse	214	214	-	214
Social Services	1,000	1,000	500	500
Elderly Program	1,000	1,000	92	908
General Assistance	500	500	175	325
Total Health and Welfare	<u>8,364</u>	<u>8,364</u>	<u>5,897</u>	<u>2,467</u>
Culture and Recreation				
Library Salary	25,794	25,794	25,493	301
Library Expense	19,800	19,800	19,797	3
Elderly Busing	5,000	5,000	3,919	1,081
Weed Control	2,000	2,000	1,296	704
Old Home Day	1,500	1,500	1,348	152
Memorial Day	600	600	382	218
Total Culture and Recreation	<u>54,694</u>	<u>54,694</u>	<u>52,235</u>	<u>2,459</u>
Woodstock Capital Assessment	<u>15,128</u>	<u>15,128</u>	<u>14,630</u>	<u>498</u>
Board of Education	<u>1,913,982</u>	<u>1,913,982</u>	<u>1,879,691</u>	<u>34,291</u>
Debt Service				
School Building Debt	<u>183,755</u>	<u>183,755</u>	<u>183,754</u>	<u>1</u>
Capital Outlay	<u>27,421</u>	<u>27,421</u>	<u>26,172</u>	<u>1,249</u>
Total Expenditures	<u>3,283,756</u>	<u>3,283,146</u>	<u>3,147,134</u>	<u>136,012</u>
Other Financing Uses				
Transfers Out - Capital and Nonrecurring	<u>46,799</u>	<u>46,799</u>	<u>46,799</u>	<u>-</u>
Total Other Financing Uses	<u>46,799</u>	<u>46,799</u>	<u>46,799</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>3,330,555</u>	<u>3,329,945</u>	<u>3,193,933</u>	<u>136,012</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Notes to Required Supplementary Information

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Budgetary Information and Accounting

The Town adheres to the following procedures in establishing the budgetary data included in the General Fund financial statements in accordance with provisions of Connecticut General Statutes and annually adopted budget policies.

- The Boards of Selectmen and Education submit requests for appropriation(s) to the Board of Finance. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations of the next fiscal year.
- The Board of Finance holds a public hearing, at which itemized estimates of the expenditures of the Town for the next fiscal year are presented. At this time, individuals are able to recommend any appropriations, which they desire the Board of Finance to consider. The Board of Finance then considers the estimates and any other matters brought to their attention at a public meeting held subsequent to the public hearing and prior to the annual meeting. The Board of Finance prepares the proposed budget.
- The Board of Finance's estimated and recommended budget reports are submitted at the Annual Town Meeting. The Annual Town Meeting takes action on this budget. After the Annual Town Meeting, the Board of Finance meets to levy a tax on the grand list which will be sufficient to cover, together with other income or revenue surplus which is appropriated, the amounts appropriated and any revenue deficit of the Town.
- The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the department level.
- The governing body may amend the annual budget subject to the requirements of the Connecticut General Statutes. The Board of Finance may make a one-time additional appropriation up to \$20,000 to any appropriations. A Town Meeting must be called to make appropriations over \$20,000 or additional changes to a previously adjusted appropriation.
- A formal, legally approved, annual budget is adopted for the General Fund. This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (modified accrual basis) with the following exception:
 - The Town does not budget for revenue or expenditures amounts for the State Teachers' Pension and OPEB by the State of Connecticut on the Town's behalf.

A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2021:

	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Other Financing Sources (Uses)</u>
Budgetary Basis	\$ 3,169,081	\$ 3,147,134	\$ (21,947)
Use of Fund Balance	-	-	(11,852)
"On-behalf" payments:			
State Teachers Retirement Fund	180,582	180,582	-
State Teachers OPEB	4,358	4,358	-
Issuance of Notes Payable used to pay off School Bonds	-	2,023,936	2,023,936
Gross up for Grants	8,748	8,748	-
GAAP Basis	<u>\$ 3,362,769</u>	<u>\$ 5,364,758</u>	<u>\$ 1,990,137</u>

TOWN OF UNION, CONNECTICUT
 State Teacher's Retirement System
 Proportionate Share of Net Pension Liability
 Last Seven Fiscal Years*

Schedule of Proportionate Share of Net Pension Liability

	2021	2020	2019	2018	2017	2016	2015
Town's percentage of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with the Town	2,815,417	2,522,794	1,945,221	1,886,928	1,990,724	1,539,326	1,422,799
Total	\$ 2,815,417	\$ 2,522,794	\$ 1,945,221	\$ 1,886,928	\$ 1,990,724	\$ 1,539,326	\$ 1,422,799
Town's covered payroll	\$ 492,645	\$ 638,207	\$ 625,825	\$ 659,903	\$ 575,952	\$ 537,196	\$ 621,918
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

*This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Notes to Schedule

Actuarial cost method	Entry Age
Amortization method	Level percent of pay closed, grading to a level dollar amortization method for the June 30, 2024 valuation.
Single equivalent amortization period	30 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increases	3.25% - 6.50% average, including inflation
Investment rate of return	6.90% net of investment related expense

See accountant's report.

TOWN OF UNION, CONNECTICUT
 State Teacher's Retirement System
 Proportionate Share of Net OPEB Liability
 Last Four Fiscal Years*

Schedule of Proportionate Share of Net OPEB Liability

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Town's percentage of the net OPEB liability	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net OPEB liability associated with the Town	<u>419,920</u>	<u>393,445</u>	<u>388,858</u>	<u>485,679</u>
Total	<u>\$ 419,920</u>	<u>\$ 393,445</u>	<u>\$ 388,858</u>	<u>\$ 485,679</u>
Town's covered payroll	<u>\$ 492,645</u>	<u>\$ 638,207</u>	<u>\$ 625,825</u>	<u>\$ 659,903</u>
Town's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll.	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>2.50%</u>	<u>2.08%</u>	<u>1.49%</u>	<u>1.79%</u>

*This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Notes to Schedule

Actuarial Cost Method	Entry age
Amortization Method	Level percent of payroll over a closed period
Amortization Period	30 years
Asset Valuation Method	Market value of assets
Investment Rate of Return	3.00%, net of investment related expense including price inflation
Price Inflation	2.50%

See accountant's report.

**Supplemental, Combining
and Individual Fund
Statements and Schedules**

TOWN OF UNION, CONNECTICUT

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	SPECIAL REVENUE FUNDS				
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Assets					
Cash and Cash Equivalents	\$ 3,251	\$ 5,312	\$ 3,130	\$ 2,708	\$ 26,329
Investments	-	-	-	-	-
Receivables, Net	19,852	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	<u>\$ 23,103</u>	<u>\$ 5,312</u>	<u>\$ 3,130</u>	<u>\$ 2,708</u>	<u>\$ 26,329</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable and Accrued Items	\$ -	\$ 893	\$ -	\$ -	\$ -
Unearned Revenue	-	-	-	-	-
Due to Other Funds	19,852	-	-	-	-
Total Liabilities	<u>19,852</u>	<u>893</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,251	-	3,130	-	-
Committed	-	4,419	-	2,708	26,329
Unassigned	-	-	-	-	-
Total Fund Balances	<u>3,251</u>	<u>4,419</u>	<u>3,130</u>	<u>2,708</u>	<u>26,329</u>
Total Liabilities and Fund Balances	<u>\$ 23,103</u>	<u>\$ 5,312</u>	<u>\$ 3,130</u>	<u>\$ 2,708</u>	<u>\$ 26,329</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	SPECIAL REVENUE FUNDS		PERMANENT FUND	
	Milk Fund	Veterans' Memorial Fund	Cemetery Trust Fund	Total
Assets				
Cash and Cash Equivalents	\$ 375	\$ 6,938	\$ 13,275	\$ 61,318
Investments	-	-	66,524	66,524
Receivables, Net	-	-	-	19,852
Due from Other Funds	-	-	-	-
Total Assets	<u>\$ 375</u>	<u>\$ 6,938</u>	<u>\$ 79,799</u>	<u>\$ 147,694</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable and Accrued Items	\$ -	\$ -	\$ -	\$ 893
Unearned Revenue	-	-	-	-
Due to Other Funds	-	-	-	19,852
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,745</u>
Fund Balances:				
Nonspendable	-	-	23,900	23,900
Restricted	375	6,938	55,899	69,593
Committed	-	-	-	33,456
Unassigned	-	-	-	-
Total Fund Balances	<u>375</u>	<u>6,938</u>	<u>79,799</u>	<u>126,949</u>
Total Liabilities and Fund Balances	<u>\$ 375</u>	<u>\$ 6,938</u>	<u>\$ 79,799</u>	<u>\$ 147,694</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	SPECIAL REVENUE FUNDS				
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Revenues					
Intergovernmental Revenues	\$ 106,734	\$ -	\$ -	\$ -	\$ -
Licenses, Permits and Charges for Services	-	1,497	601	50	3,918
Investment Income	-	-	-	-	5
Other Revenue	-	-	-	-	-
Total Revenues	<u>106,734</u>	<u>1,497</u>	<u>601</u>	<u>50</u>	<u>3,923</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Safety	-	983	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	99
Education	106,769	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>106,769</u>	<u>983</u>	<u>-</u>	<u>-</u>	<u>99</u>
Excess/(Deficiency) of Revenues Over Expenditures	(35)	514	601	50	3,824
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(35)	514	601	50	3,824
Fund Balances at Beginning of Year	<u>3,286</u>	<u>3,905</u>	<u>2,529</u>	<u>2,658</u>	<u>22,505</u>
Fund Balances at End of Year	<u>\$ 3,251</u>	<u>\$ 4,419</u>	<u>\$ 3,130</u>	<u>\$ 2,708</u>	<u>\$ 26,329</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	SPECIAL REVENUE FUNDS		PERMANENT FUND	Total
	Milk Fund	Veterans' Memorial Fund	Cemetery Trust Fund	
Revenues				
Intergovernmental Revenues	\$ 531	\$ -	\$ 400	\$ 107,665
Licenses, Permits and Charges for Services	654	-	9,894	16,614
Investment Income	1	7	280	293
Other Revenue	-	-	-	-
Total Revenues	<u>1,186</u>	<u>7</u>	<u>10,574</u>	<u>124,572</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	983
Public Works	-	-	8,882	8,882
Culture and Recreation	-	-	-	99
Education	1,455	-	-	108,224
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,455</u>	<u>-</u>	<u>8,882</u>	<u>118,188</u>
Excess/(Deficiency) of Revenues Over Expenditures	(269)	7	1,692	6,384
Other Financing Sources/(Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	(500)	(500)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net Change in Fund Balances	(269)	7	1,192	5,884
Fund Balances at Beginning of Year	<u>644</u>	<u>6,931</u>	<u>78,607</u>	<u>121,065</u>
Fund Balances at End of Year	<u>\$ 375</u>	<u>\$ 6,938</u>	<u>\$ 79,799</u>	<u>\$ 126,949</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Debt Limitation

June 30, 2021

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$ 2,876,270

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year 24

Base \$ 2,876,294

	General Purposes <small>(2.25 x base)</small>	Schools <small>(4.50 x base)</small>	Sewers <small>(3.75 x base)</small>	Urban Renewal <small>(3.25 x base)</small>	Pension Deficit <small>(3.00 x base)</small>
Debt Limitation:					
Statutory Debt Limits by Function	\$ 6,471,662	\$ 12,943,323	\$ 10,786,103	\$ 9,347,956	\$ 8,628,882
Indebtedness:					
Notes Payable	-	2,023,936	-	-	-
Total Indebtedness	-	2,023,936	-	-	-
Debt Limitation in Excess of Debt*	\$ 6,471,662	\$ 10,919,387	\$ 10,786,103	\$ 9,347,956	\$ 8,628,882

*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$20,134,058.

See accountant's report.

TOWN OF UNION, CONNECTICUT
Schedule of Property Taxes Levied, Collected, and Outstanding
For the Year Ended June 30, 2021

	Outstanding July 1, 2020	Current Levy	Lawful Corrections		Collectible Taxes	Collections During the Year				Transfers to Suspense	Outstanding June 30, 2021
			Additions	Deductions		Taxes	Interest	Liens	Total		
List of 10/1:											
2019		\$ 2,694,815	\$ 25,932	\$ 6,225	\$ 2,714,522	\$ 2,683,566	\$ 4,421	\$ 87	\$ 2,688,074	\$ -	\$ 30,956
2018	\$ 34,522	-	338	910	33,950	14,185	3,216	120	17,521	-	19,765
2017	23,179	-	-	-	23,179	10,066	4,800	144	15,010	1,395	11,718
2016	9,219	-	-	-	9,219	6,295	2,471	48	8,814	-	2,924
2015	6,852	-	-	-	6,852	3,982	2,807	24	6,813	-	2,870
2014	2,882	-	-	-	2,882	76	36	24	136	-	2,806
2013	2,749	-	-	-	2,749	-	-	-	-	-	2,749
2012	2,953	-	-	-	2,953	-	-	-	-	-	2,953
2011	2,859	-	-	-	2,859	-	-	-	-	-	2,859
2010	974	-	-	-	974	-	-	-	-	-	974
2009	967	-	-	-	967	-	-	-	-	-	967
2008	956	-	-	-	956	-	-	-	-	-	956
	\$ 88,112	\$ 2,694,815	\$ 26,270	\$ 7,135	\$ 2,802,062	2,718,170	17,751	447	2,736,368	\$ 1,395	\$ 82,497
Net Grand List - October 1, 2019						-	-	-	-		
Tax Rate: 28.99 mills						\$ 2,718,170	\$ 17,751	\$ 447	\$ 2,736,368		

See accountant's report.

Trend Information

This part of the Town's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

Contents

Financial Trends (Tables 1-2)

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

Revenue Capacity (Table 3)

This schedule contains information to help the reader assess the Town's most significant local revenue source, the property tax.

TOWN OF UNION, CONNECTICUT
Fund Balances of Governmental Funds
Last Ten Fiscal Years

Table 1

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 7,859	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	175,000	175,000	175,000	170,000	160,000	160,000	140,000	140,000	230,000	140,000
Unassigned	<u>441,285</u>	<u>453,137</u>	<u>354,773</u>	<u>339,501</u>	<u>279,821</u>	<u>244,618</u>	<u>270,156</u>	<u>250,847</u>	<u>272,811</u>	<u>367,468</u>
Total General Fund	<u>\$ 616,285</u>	<u>\$ 628,137</u>	<u>\$ 529,773</u>	<u>\$ 509,501</u>	<u>\$ 447,680</u>	<u>\$ 404,618</u>	<u>\$ 410,156</u>	<u>\$ 390,847</u>	<u>\$ 502,811</u>	<u>\$ 507,468</u>
All Other Governmental Funds:										
Nonspendable	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900
Restricted	69,593	68,097	65,234	61,924	63,323	63,753	97,894	133,441	284,341	93,685
Committed	283,634	246,844	58,236	185,653	-	-	7	724	605,672	444,120
Assigned	<u>-</u>	<u>-</u>	<u>205,299</u>	<u>24,323</u>	<u>240,085</u>	<u>191,212</u>	<u>188,168</u>	<u>229,181</u>	<u>180,432</u>	<u>322,951</u>
Total All Other Governmental Funds	<u>\$ 377,127</u>	<u>\$ 338,841</u>	<u>\$ 352,669</u>	<u>\$ 295,800</u>	<u>\$ 327,308</u>	<u>\$ 278,865</u>	<u>\$ 309,969</u>	<u>\$ 387,246</u>	<u>\$ 1,094,345</u>	<u>\$ 884,656</u>
Grand Total	<u>\$ 993,412</u>	<u>\$ 966,978</u>	<u>\$ 882,442</u>	<u>\$ 805,301</u>	<u>\$ 774,988</u>	<u>\$ 683,483</u>	<u>\$ 720,125</u>	<u>\$ 778,093</u>	<u>\$ 1,597,156</u>	<u>\$ 1,392,124</u>

Note:

(1) Schedule prepared on the modified accrual basis of accounting.

See accountant's report.

TOWN OF UNION, CONNECTICUT
 Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years

Table 2

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Revenues:										
Property Taxes, Interest and Lien Fees	\$ 2,712,488	\$ 2,906,287	\$ 2,832,556	\$ 2,818,202	\$ 2,781,846	\$ 2,648,659	\$ 2,641,477	\$ 2,399,233	\$ 2,312,286	\$ 2,260,471
Intergovernmental Revenues	702,459	691,881	659,362	719,751	740,670	641,109	1,017,052	678,274	939,219	967,184
Licenses, Permits, and Charges for Services	65,744	28,848	55,128	44,739	57,493	45,496	48,437	35,429	20,840	23,165
Investment Income	3,342	16,220	20,199	11,487	4,915	3,358	2,094	1,382	2,855	2,989
Other Revenues	6,671	9,882	6,975	4,767	6,936	8,592	6,517	24,237	11,722	25,312
Total Revenues	<u>3,490,704</u>	<u>3,653,118</u>	<u>3,574,220</u>	<u>3,598,946</u>	<u>3,591,860</u>	<u>3,347,214</u>	<u>3,715,577</u>	<u>3,138,555</u>	<u>3,286,922</u>	<u>3,279,121</u>
Expenditures:										
Current:										
General Government	\$ 357,426	\$ 348,094	\$ 357,257	\$ 327,359	\$ 344,960	\$ 312,784	\$ 317,610	\$ 300,515	\$ 275,916	\$ 240,082
Public Safety	62,728	60,976	60,041	57,233	56,876	55,034	52,784	54,820	53,917	48,532
Public Works	549,662	511,421	503,507	461,818	336,984	448,905	474,239	470,752	457,287	448,447
Housing and Development	38,812	20,828	28,828	16,781	26,947	19,521	13,710	14,514	22,196	17,492
Health and Welfare	5,897	5,484	5,079	5,075	5,479	4,561	4,174	5,021	4,465	3,970
Culture and Recreation	52,334	45,161	45,287	56,425	45,613	41,447	38,799	59,066	40,985	40,734
Education	2,187,485	2,309,207	2,288,510	2,340,696	2,264,560	2,187,070	2,173,332	2,026,332	1,766,474	1,721,577
Debt Service	2,207,690	187,824	191,894	272,438	242,877	251,178	344,362	868,850	316,406	323,120
Capital Outlay	26,172	79,587	16,676	30,808	176,056	63,356	354,534	157,750	155,530	839,669
Total Expenditures	<u>5,488,206</u>	<u>3,568,582</u>	<u>3,497,079</u>	<u>3,568,633</u>	<u>3,500,352</u>	<u>3,383,856</u>	<u>3,773,544</u>	<u>3,957,620</u>	<u>3,093,176</u>	<u>3,683,623</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,997,502)</u>	<u>84,536</u>	<u>77,141</u>	<u>30,313</u>	<u>91,508</u>	<u>(36,642)</u>	<u>(57,967)</u>	<u>(819,065)</u>	<u>193,746</u>	<u>(404,502)</u>
Other Financing Sources (Uses):										
Issuance of Notes Payable	2,023,936	-	-	-	-	-	-	-	-	-
Transfers In	59,799	111,814	49,257	123,688	45,967	42,617	40,500	48,521	145,200	44,068
Transfers Out	(59,799)	(111,814)	(49,257)	(123,688)	(45,967)	(42,617)	(40,500)	(48,521)	(145,200)	(44,068)
Insurance Recovery	-	-	-	-	-	-	-	-	-	27,074
Total Other Financing Sources (Uses)	<u>2,023,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,074</u>
Net Change in Fund Balances	<u>\$ 26,434</u>	<u>\$ 84,536</u>	<u>\$ 77,141</u>	<u>\$ 30,313</u>	<u>\$ 91,508</u>	<u>\$ (36,642)</u>	<u>\$ (57,967)</u>	<u>\$ (819,065)</u>	<u>\$ 193,746</u>	<u>\$ (377,428)</u>
Debt Service as a Percentage of Noncapital Expenditures	40.42%	5.38%	5.51%	7.70%	7.31%	7.56%	10.07%	22.87%	10.77%	11.36%

Note: Schedule prepared on the modified accrual basis of accounting.

See accountant's report.

TOWN OF UNION, CONNECTICUT
 Property Tax Rates, Levies and Collections
 Last Ten Fiscal Years

Table 3

Fiscal Year Ended June 30,	Tax Rate in Mills	Grand List October 1,	Total Adjusted Tax Levy (1)	Net Current Tax Collections	Percent of Current Levy Collected	Total Collections to Date			
						Collections in Subsequent Years	Total Collections	Percentage of Levy Collected	Current Delinquent Balance
2021	28.99	2019	\$ 2,714,522	\$ 2,683,566	98.9%	\$ -	\$ 2,683,566	98.9%	30,956
2020	30.93	2018	2,876,901	2,842,379	98.8%	14,757	2,857,136	99.3%	19,765
2019	31.10	2017	2,833,105	2,797,678	98.7%	23,709	2,821,387	99.6%	11,718
2018	* 30.84	2016	2,788,560	2,759,449	99.0%	26,187	2,785,636	99.9%	2,924
2017	30.27	2015	2,760,508	2,716,036	98.4%	41,602	2,757,638	99.9%	2,870
2016	29.60	2014	2,663,482	2,633,815	98.9%	26,861	2,660,676	99.9%	2,806
2015	29.00	2013	2,599,808	2,562,545	98.6%	34,514	2,597,059	99.9%	2,749
2014	24.37	2012	2,393,079	2,352,746	98.3%	37,380	2,390,126	99.9%	2,953
2013	* 23.59	2011	2,298,124	2,263,979	98.5%	31,286	2,295,265	99.9%	2,859
2012	23.59	2010	2,216,278	2,193,309	99.0%	21,995	2,215,304	100.0%	974

Source: Tax Collector's Office and Assessor's Office, Town of Union

Note (1) Tax levy is per \$1,000 of the assessed value of taxable property.

* - Revaluation Performed

See accountant's report.