

# UNION CONNECTICUT

## Annual Town Report



**Fiscal Year July 1, 2022 to June 30, 2023**

[UnionConnecticut.org](http://UnionConnecticut.org)

## TOWN OFFICERS JULY 2022

### First Selectman – 2 year term

David D. Eaton

July 1, 2021 – July 1, 2023

### Selectmen – 2 year term

Mary M. Huda

July 1, 2021 – July 1, 2023

David Heck

July 1, 2021 – July 1, 2023

### Town Clerk – 2 year term

Heidi O. Bradrick

July 1, 2021 – July 1, 2023

### Town Treasurer – 2 year term

Amanda Gaug

July 1, 2021 – July 1, 2023

### Tax Collector – 2 year term

Maureen M. Eaton

July 1, 2021 – July 1, 2023

### Board of Finance – 6 year term

Christopher J. Santucci

July 1, 2017 – July 1, 2023

Charles Singer III

July 1, 2021 – July 1, 2027

Erick Ponkala

May 6, 2019 – July 1, 2023

Scott Crevier

July 1, 2019 – July 1, 2025

Scott Mangold

July 1, 2021 – July 1, 2027

Joseph Cross

May 1, 2019 – July 1, 2025

### Board of Finance Alternate – 6 year term

Roger W. Bragdon

July 1, 2021 – July 1, 2027

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, 2021 – July 1, 2025

James Kavanagh

January 12, 2022 - May 1, 2023

May 1, 2023 – July 1, 2025

Jessica S. Garden

July 1, 2019 - July 1, 2023

Amy Blank

July 1, 2019 – July 1, 2023

Edward Fournier

July 1, 2021 – July 1, 2025

Robert Fischetti

June 8, 2021– July 1, 2023

### Board of Assessment Appeals – 4 year term

David Heck

July 1, 2021 – July 1, 2025

Charles M. Sweetland

July 1, 2019 – July 1, 2023

Edward Fournier

January 19, 2023 – July 1, 2025

### Planning & Zoning – 5 year term

Mathieu J. Silbermann

July 1, 2022 – January 9, 2023

Daniel M. Camerota

January 18, 2023 – July 1, 2027

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 Kapplan

July 1, 2021 – July 1, 2026

**Planning & Zoning Alternate – 6 year term**

Carol A. Berner

July 1, 2021 – July 1, 2027

Michael Kneeland

May 1, 2019 – July 1, 2023

Daniel Camerota

February 22, 2022 – January 18, 2023

**Zoning Board of Appeals – 5 year term**

Eric P Emhoff

July 1, 2020 – July 1, 2025

Charles Sweetland

July 1, 2018 – July 1, 2023

Nathan Swift

July 1, 2019 – July 31, 2023

Arthur Murdock

July 1, 2017 – July 1, 2022

Vacancy

July 1, 2021– July 1, 2027

**Zoning Board of Appeals Alternate – 4 year term**

Jessica Garden

July 1, 2021 – July 1, 2025

Vacancy

July 1, 2021 – July 1, 2025

Joseph Kratochvil

May 1, 2019 - July 1, 2023

**Constables – 2 year term**

Albert L. Goodhall

July 1, 2021 – July 1, 2023

Albert L. Goodhall, Jr.

July 1, 2021 – July 1, 2023

Vacancy

July 1, 2021 – July 1, 2023

Vacancy

July 1, 2021 – July 1, 2023

**Library Directors – 6 year term**

Ellen Silbermann

July 1, 2019 – July 1, 2025

Danielle Kneeland

June 7, 2021 – May 1, 2023

Erin Grabel

July 1, 2021 – July 1, 2027

Edward Capomacchio

July 1, 2021 – July 1, 2027

Karen Calabrese

May 6, 2019 – July 1, 2023

Cheryl D’Amico

June 7, 2021 - July 1, 2023

Registrar of Voters:

Erick Ponkala – Republican

Vacancy - Democratic

**Justice of the Peace**

David D. Eaton

Albert L. Goodhall

Carol Denning

Robert E.Tyler, Jr.

Mathieu J. Silbermann

Heather M. Murdock

Jessica Garden

Dean Upson

**OFFICE HOURS AND PHONE NUMBERS**  
**All information on [unionconnecticut.org](http://unionconnecticut.org)**  
**FAX 860 684-8830**

<u>SELECTMAN'S OFFICE</u> 860 684-3812	Karen Johnson Office Administrator	Tuesday/Thursday 9am-12pm Wednesday 9am-12pm & 1-3pm
First Selectman Selectmen	David D. Eaton Mary M. Huda David Heck	Meeting: 1 <sup>st</sup> & 3 <sup>rd</sup> Monday 7:30 pm
<u>TOWN CLERK'S OFFICE</u> 860 684-3770	Heidi Bradrick Karen Johnson, Asst.	Tuesday/Thursday 9am-12pm Wednesday 9am-12pm & 1-3pm
<u>ASSESSOR</u> 860 684-5705	Mary Huda Leanne Lake, Asst.	Wednesday 9am-12pm & 1-3pm
<u>TAX COLLECTOR</u> 860 684-8834	Maureen Eaton Tim Vennart, Asst.	Tuesday /Wednesday, 9am-12pm
<u>TREASURER</u> 860 684-8834	Amanda Gaug Lucy Goins, Asst.	By Appointment
<u>BUILDING OFFICIAL</u> 860 234-1053	Joseph Pajak	By Appointment
<u>HEALTH DEPARTMENT</u> 860 774-4350	Northeast Health District	By Appointment
<u>ANIMAL CONTROL</u> 860 774-1253	Jennifer Hutchins NECCOG Animal Services	By Appointment
<u>REGISTRAR OF VOTERS</u> 860 684-8832	Erick Ponkala (R)	By Appointment
<u>CEMETERY SEXTON</u> 413 531-6316	Jeff Anthony John Talbot, Asst.	By Appointment
<u>PUBLIC WORKS DIRECTOR</u> 860 684-4706	David Eaton	
<u>UNION SCHOOL</u> 860 684-3146	Michele Powers Secretary	
<u>TRANSFER STATION</u>	Wednesday 5-8pm & Saturday 8am – 4pm	
<u>LIBRARY</u> 860 684-4913	Monday 1-4pm, Wednesday 5-8pm, Saturday 9am-1pm	

## **Board of Selectmen Town Appointments**

August 15, 2021 – August 15, 2023

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 – John Talbot, 860 634-1463

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

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

Representative to the Eastern Connecticut Tourism District – Barry Kaplan

Representative to Tolland County Mutual Aid Fire Service – Louis Roberts; Alternate David Eaton

Cemetery Committee – Jeff Anthony, 413 531-6316

Heidi Bradrick, 860 684-3770

David Eaton, 860 684-4706

Michael Huda

John Talbot, 860 634-1463

Old Home Day Committee – Tiffany Ko-Szych, 203 218-7680

Karen Calabrese

Kelly Crevier

William Cross, 860 341-1734

Erin-Kate Gabel-Forziati

Heather Matthews

Revised August 2021

Effective 6/5/23:

OHD Janice Parsons, Sam Essery and Robyn Wass

## Assessor's Office Report 2022 Grand List

Real Estate	83,421,810
Motor Vehicle	11,950,992
Personal Property	5,365,303
Total Net Grand List	100,738,105

### *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](mailto: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](mailto:assistantassessor@unionconnecticut.org)

Mary E. Huda, CCMA II  
Assessor

**Union 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, 2023 follows:

**Union School Graduates 2023**

J. Anger  
G. Hull  
C. Latour  
M. Leone  
K. Longey  
R. Rodriguez  
A. Samol  
T. Sotomayor  
W. Voter

**High School Graduates 2023**

E. Babbitt  
I. Bessette  
A. Cimmino  
S. Lord  
M. Martinez  
E. Morgis

**Enrollments**

	18-19	19-20	20-21	21-22	22-23
Elementary	53	47	47	45	57
Secondary	40	36	34	27	23
Vocational	3	3	2	0	1
	96	86	83	72	81

**Anticipated Enrollments**

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
22-23	4	3	4	2	4	4	3	8	4	6	5	6	6	7	66
23-24	10	4	3	4	3	4	6	3	9	8	10	5	5	6	80
24-25	10	8	3	2	3	4	3	6	3	8	8	9	6	5	78

**Staff 2022-2023**

Superintendent/Principal	Mr. Steven Jackopsic
Preschool/Kindergarten	Mrs. Jayzel Crawford
Grades 1 & 2	Ms. Alicia Agosto
Grades 3 & 4	Mrs. Patricia Zulick-Bessette
Grades 5-8 Math and Science	Mr. Paul Rae
Grades 5-8 ELA/SS	Mrs. Alyson Couillard
Grades K-8 Special Education	Mrs. Alison Gordon
Grades K-8 Special Education/Math Int.	Mrs. Kristen Deptula
Math Intervention	Mrs. Megan Jacobs
Music	Mr. Vincent LaMonica
Physical Education	Mrs. Erin Pitruzzello
Art	Mrs. Julie Hull
School Nurse	Mrs. L. Brothers and Mrs. L. Demurjian
Secretary	Mrs. Michele Powers
Paraprofessional	Mrs. Jacqueline Woronecki
Paraprofessional	Ms. Ann Burrill
Paraprofessional	Mrs. Jacquelin Budd
Grounds	Mr. Nathan Gaug

**State and Federal Grants**

<b>To Town:</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
Education Cost Sharing	\$211,728.00	\$211,728.00	\$211,728.00
<b>To School:</b>			
IDEA 611	\$9,702	\$10,021.00	\$9,499.00
IDEA 619 (preschool)	\$1,477.00	\$1,480.00	\$1,489.00
Small Rural School Achievement	\$20,154.00	\$19,346.00	\$10,441.00
Adult Education	\$1,498.00	\$1,445.00	\$1,677.00
Technology Grant	\$0.00	\$0.00	\$0.00
Title II Grant	\$1,151.00	\$1,751.00	\$1,710.00
Title I Improve Basic Programs	\$0.00	\$0.00	\$0.00
Title IV	\$10,000.00	\$0.00	\$0.00
Special Education Improvement	\$20,000.00	\$15,000.00	\$10,000.00



Special Education Recovery	N/A	\$30,000.00	N/A
Special Education Recovery Bonus Pop.	N/A	\$25,000.00	N/A
Special Education Recovery-Dyslexia	N/A	\$650.00	N/A
ARP IDEA 611	N/A	\$1,956.00	N/A
ARP IDEA 619	N/A	\$186.00	N/A
Coronavirus Relief Funds	\$79,014.00	N/A	N/A
ESSER I	\$7,279.00	N/A	N/A
ESSER II	\$32,273.00	N/A	N/A
Summer Enrichment Expansion	\$21,000.00	N/A	N/A

### **School Calendar 2022-2023**

August 31st	First Day	
September 5th	School Closed	Labor Day
October 10th	School Closed	Columbus Day
November 23rd-25th	School Closed	Thanksgiving Break
December 23rd-January 3rd	School Closed	Winter Break
January 16th	School Closed	Martin Luther King Jr. Day
February 20th-21st	School Closed	Presidents Day/February Break
April 7th	School Closed	Good Friday
April 10th-14th	School Closed	Spring Break
May 29th	School Closed	Memorial Day
June 15th	Last 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 and preschool. 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 3-22. 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 ChromeBooks. At the middle school level, students utilize the Google Classroom to manage and access work/assignments. In addition, Union

School also uses Jupiter Ed. as an online communication tool for students and parents. I-Ready online assessments and DIBELS are used as a universal screen for students in grades K-8 in the areas of ELA and math

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

### **School Plant**

Security/Building Improvements during past year include:

- Maintenance/updates of water system, HVAC, AC, security, as well as other systems
- Expansion of our outdoor classroom areas
- Addition of PK play area for three-year olds
- Replaced gym lighting

## 2022-2023 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 met 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](mailto:firstselectman@unionconnecticut.org); Phone: (860)684-3812

Town Website: [www.UnionConnecticut.org](http://www.UnionConnecticut.org)

Board of Selectmen Facebook: <https://www.facebook.com/groups/unionctboardofselectmen>

**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 2<sup>nd</sup> Monday of May, per motion made at the Selectman's Meeting on July 17, 2017.

### **Local Capital Improvement Program (LoCIP) Grant Completed Projects:**

Hazardous Tree Trimming/Removal

### **Board Members and Terms for 2022-2023:**

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, (860)684-3812, Email: [unionadmin@unionconnecticut.org](mailto:unionadmin@unionconnecticut.org)

**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 2023 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, waterways and tree trimming.

Oil and chipseal consisted of 5.69 miles on, Massy, Skopek, Stickney Hill and portion of Kinney Hollow roads.

Drainage consisted of 40 feet of pipe on Stickney Hill and replacement of a cross culvert on Reed Road.

Approximately 31 dead or hazardous trees were removed along roadsides in various areas of town.

**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. A new well was installed at the Town Grove, two new electric vehicle chargers were installed in the back of the Town Office Building.

**Transfer Station:**

All collected materials were transported to the center in Willimantic, or to proper destination. Construction was started on a new recyclables building.

**Cemeteries:**

All cemeteries were mowed and trimmed as needed and all required stone and monuments were set. Damaged and leaning stones were repaired or re-set with a grant from the State.

**New Equipment:**

A new Dump truck and compact tractor was purchased.

David D Eaton/ Public Works Director  
Town of Union

**TOWN OF UNION  
CEMETERY REPORT  
FISCAL YEAR 22-23**

**Balance as of July 1, 2022**

Stafford Savings Bank Accounts:

CD#1700004549 \$ 66,690.71

Checking Account \$ 11,051.25

**Beginning Balance** **\$ 77,741.96**

**Receipts:**

Plots, Burials and other income \$ 2,694.63

Interest CD \$ 382.50

Interest Checking \$ 12.44

State Grant \$ -

**Total Receipts** **\$ 3,089.57**

**Disbursements:**

A.Gaug (Bookkeeper) \$ 150.00

Town of Union \$ 500.00

Misc Expenses \$ 334.44

**Total Disbursements** **\$ 984.44**

**Balance as of June 30, 2023** **\$ 79,847.09**

Stafford Savings Bank Accounts:

CD#1700004549 \$ 67,073.21

Checking Account \$ 12,773.88

**Ending Balance** **\$ 79,847.09**

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

Fiscal Year 2022 - 2023

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, 2022 – June 30, 2023.

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Addition	2
House	4
Shed/Barn	8
Garage	0
Other	5
Special Permits	1
Wetland Permits	3
Total Applications Accepted	23

Revenue collected:       \$2,810. 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](mailto:pzc@unionconnecticut.org) to be placed on the agenda.

## **TOWN CLERK REPORT 2021-2022**

**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](mailto: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, then yearly during the month of June. When obtaining a dog license, a rabies certificate must be presented and the spay/neuter certificate (if applicable) must be shown. A person who moves to Union, whose dog was previously licensed in another 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 during the month of June. Kennel licenses are also available upon application. Any unlicensed dog picked up roaming will be sent to the NECCOG Animal Control located in Killingly.**

**For the fiscal year 2022-2023 the town registered 149 dogs.**

### **Sports Licenses**

**Hunting and Fishing information and licenses can be obtain at the DEEP web site at [www.dep.state.ct.us](http://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. Include a copy of a photo ID. Information pertaining to vital events and genealogy date back to 1718.

There were 8 marriages, 3 births and 3 deaths recorded.

### **Veteran's Discharges**

Veteran's discharges must be filed by September 30<sup>th</sup> 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 100+ 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 185 documents for the 2022-2023 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 2022 were as follows:

Medical response .....	40	Motor vehicle accidents.....	34
Mutual aid.....	04	Hazardous materials.....	05
Brush fires.....	04	Structure fires.....	01
Wires down.....	08	Vehicle fires.....	11
Service calls.....	01	Fire alarms/CO Detector.....	06
Search & rescues.....	00	Chimney fires.....	00
Water rescues.....	00		

This is a total of 114 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.

Fundraisers were conducted to help meet these requirements and purchase any needed equipment. They consisted of two chicken barbecues (June and August). Your support is always appreciated.

I would like to thank all the members who devote so much time to a cause that gives very little reward.. 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 on 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. Change the batteries while changing your clocks back and forth during daylight savings time to ensure your detectors are in good working condition. Thank you,

Paul J. Wentworth, Chief  
UNION VOLUNTEER FIRE DEPARTMENT

**FOR FISCAL YEAR ENDING JUNE 30, 2023**

Maureen M Eaton  
Tax Collector  
June 30, 2023

## REPORT OF PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2023

2021

**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)

<b>C of C</b>	<b>Bill #</b>	<b>Name</b>	<b>Grand List Due Date</b>		<b>Add</b>	<b>Deduction</b>	<b>Reason</b>	<b>Authority</b>
2050M	51131	Kwankye Joseph K	10/1/2021	7/1/2022		(\$540.76)	Vehicle Sold	Mary E Huda, Assessor
2051M	50640	Leja Robert S	10/1/2021	7/1/2022		(\$99.15)	Vehicle Sold	Mary E Huda, Assessor
2052M	51052	Tyler Robert E Sr & Margaret F	10/1/2021	7/1/2022			Vehicle Sold/zero bill	Mary E Huda, Assessor
2053M	50507	Johnson Karen G	10/1/2021	7/1/2022		(\$18.85)	Vehicle Sold	Mary E Huda, Assessor
2054M	51146	Solomon Julie M	10/1/2021	7/1/2022	\$770.05		Not on 2021 GL	Mary E Huda, Assessor
2055M	51147	Roadrunner Installation Serv Inc	10/1/2021	7/1/2022	\$664.22		Add from Stafford	Mary E Huda, Assessor
2056M	51148	Arini Pasuale & Arini Maria T	10/1/2021	7/1/2022	\$225.67		Not on 2021 GL	Mary E Huda, Assessor
2057M	50214	Crevier Scott J	10/1/2021	7/1/2022		(\$712.21)	Vehicle Sold	Mary E Huda, Assessor
2058M	50932	Sienna Dolores N & Donald J	10/1/2021	7/1/2022		(\$8.24)	Vehicle Sold	Mary E Huda, Assessor
2059M	51147	Roadrunner Installations Serv Inc	10/1/2021	7/1/2022		(\$609.08)	Vehicle Sold	Mary E Huda, Assessor
2060P	40061	Popovitch Joseph Joe Pop Electric	10/1/2021	7/1/2022		(\$9.75)	Mechanic Tool Exemption	Mary E Huda, Assessor
2061M	51110	Woronecki Joseph J Jr	10/1/2021	7/1/2022		(\$12.25)	Vehicle destroyed	Mary E Huda, Assessor
2062R	626	Woronecki Joseph J Jr & Jacqueline	10/1/2021	7/1/2022		(\$4,539.27)	Foundation Only	Mary E Huda, Assessor
2063R	113	Cheney P Bradford & Luisa I	10/1/2021	7/1/2022		(\$7,437.06)	Appraisal System Update	Mary E Huda, Assessor
2064M	50313	Fahey Michael E	10/1/2021	7/1/2022		(\$428.89)	Vehicle Sold	Mary E Huda, Assessor
2065M	50893	Saunders William D	10/1/2021	7/1/2022		(\$284.02)	Vehicle Sold	Mary E Huda, Assessor
2066M	50894	Saunders William D	10/1/2021	7/1/2022		(\$41.69)	Vehicle Sold	Mary E Huda, Assessor
2067M	50944	Smith James J	10/1/2021	7/1/2022		(\$113.63)	On as Personal Property	Mary E Huda, Assessor
2068M	50411	Gonzalez Zachary W	10/1/2021	7/1/2022		(\$658.37)	Vehicle Sold	Mary E Huda, Assessor
2069M	50218	Cross Joseph Scranton Cross Tammy	10/1/2021	7/1/2022		(\$34.73)	Vehicle Sold	Mary E Huda, Assessor
2070M	51149	Hurd Jean M	10/1/2021	7/1/2022	\$270.98		Not on 2021 GL	Mary E Huda, Assessor
2071R	728	Latour Glen	10/1/2021	7/1/2022	\$546.33		Prorated/new construction	Mary E Huda, Assessor
2072M	50506	Johnson Brothers Landscaping LLC	10/1/2021	7/1/2022		(\$109.04)	Vehicle Sold	Mary E Huda, Assessor
2073M	50657	Longley Darryl B	10/1/2021	7/1/2022		(\$249.00)	Vehicle Sold	Mary E Huda, Assessor
2074M	51036	Trinque Jesse A & Rachel H	10/1/2021	7/1/2022		(\$4.87)	Vehicle Sold	Mary E Huda, Assessor
2075M	51013	Toyota Lease Trust	10/1/2021	7/1/2022		(\$491.11)	Vehicle Sold	Mary E Huda, Assessor
2076M	50040	Bacon Thomas W	10/1/2021	7/1/2022		(\$153.06)	Vehicle Sold	Mary E Huda, Assessor
2077M	50520	Joseph Gnazzo Company Inc	10/1/2021	7/1/2022		(\$295.55)	Vehicle Sold	Mary E Huda, Assessor
2084M	50183	CCAP Auto Lease LTD	10/1/2021	7/1/2022		(\$467.54)		Mary E Huda, Assessor
2085S	80152	Pacelli Dominic A	10/1/2021	1/1/2023	\$1,014.13		Add from Groton	Mary E Huda, Assessor
2086S	80156	Goudreau Kimberly A	10/1/2021	1/1/2023	\$789.55		Add from DMV	Mary E Huda, Assessor
2087S	80157	Saunders William D	10/1/2021	1/1/2023	\$175.71		Add from DMV	Mary E Huda, Assessor

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**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)**

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<b>C of C</b>	<b>Bill #</b>	<b>Name</b>	<b>Grand List Due Date</b>		<b>Add</b>	<b>Deduction</b>	<b>Authority</b>
2089S	80152	Pacelli Dominic A	10/1/2021	1/1/2023		(\$1,014.13) Groton Assessor Error	Mary E Huda, Assessor
2090S	80157	Saunders William D	10/1/2021	1/1/2023		(\$79.91) Vehicle Sold	Mary E Huda, Assessor
2091S	80158	Goodhall Albert L Jr	10/1/2021	7/1/2022	\$238.73	Add from DMV	Mary E Huda, Assessor
2092S	80159	Cross William J	10/1/2021	7/1/2022	\$429.28	Add from DMV	Mary E Huda, Assessor
2093S	80160	Gaug Joshua	10/1/2021	1/1/2023	\$70.79	Add from Eastford	Mary E Huda, Assessor
2094S	80158	Goodhall Albert L Jr	10/1/2021	1/1/2023		(\$95.44) Vehicle Sold	Mary E Huda, Assessor
2095S	80059	Giles John W	10/1/2021	1/1/2023		(\$30.33) Vehicle Sold	Mary E Huda, Assessor
2096S	80156	Goudreau Kimberly A	10/1/2021	1/1/2023		(\$657.71) Vehicle Sold	Mary E Huda, Assessor
2109M	50027	Aseltine Chester D or Karen A	10/1/2021	7/1/2022		(\$24.22) Antique Vehicle	Mary E Huda, Assessor
2114M	51119	Zieger James V	10/1/2021	7/1/2022		(\$732.46) Moved out of State	Mary E Huda, Assessor
2118M	51120	Zieger James V	10/1/2021	7/1/2022		(\$19.42) Moved out of State	Mary E Huda, Assessor
2123M	50820	Ponkala Erick W	10/1/2021	7/1/2022		(\$84.39) Total loss 5/15/2021	Mary E Huda, Assessor
2125M	51150	McDuffee Brian L	10/1/2021	7/1/2022	\$19.50	Add from DMV 5/2023	Mary E Huda, Assessor

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<b>Total C of C's for 2021 GL</b>	<b>\$5,214.94</b>	<b>(\$20,056.13)</b>
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**2020 Grand List**

2078M	51139	Bliss William H	10/1/2020	7/1/2021	\$48.56	Add per CAAO	Mary E Huda, Assessor
2079M	51140	Bliss William H	10/1/2020	7/1/2021	\$81.65	Add per CAAO	Mary E Huda, Assessor
2080M	51141	Ott Alexander E	10/1/2020	7/1/2021	\$35.75	Add per CAAO	Mary E Huda, Assessor
2081M	51142	Shearer Ray J	10/1/2020	7/1/2021	\$298.01	Add per CAAO	Mary E Huda, Assessor
2083M	51143	Ott Alexander E / Ott Michele L	10/1/2020	7/1/2021	\$14.30	Add per CAAO	Mary E Huda, Assessor
2088M	50598	Lacaprucia Louis E & Cynthia J	10/1/2020	7/1/2021		(\$183.72) Vehicle Sold	Mary E Huda, Assessor
2124M	51144	McDuffee Brian L	10/1/2020	7/1/2021	\$20.02	Add from DMV 5/2023	Mary E Huda, Assessor

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<b>Total C of C's for 2020 GL</b>	<b>\$498.29</b>	<b>(\$183.72)</b>
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**2019 Grand List**

2082M	51173	Ott Alexander E / Ott Michele L	10/1/2019	7/1/2020	\$14.50	Add per CAAO	Mary E Huda, Assessor
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<b>Total c of c's for 2019 GL</b>	<b>\$14.50</b>	<b>\$0.00</b>
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**Maureen M Eaton, CCMC**  
**TAX COLLECTOR**  
**June 30, 2023**

**REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT****FISCAL YEAR ENDING JUNE 30, 2023****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**

<u>Name</u>	<u>Address</u>	<u>Grand List</u>	<u>Due Date</u>	<u>Tax</u>	<u>Reason for Refund</u>
McDuffee Brian	42 Stickney Hill Road	10/1/2021	7/1/2022	\$46.68	Refund of Excess Payment
Trinque Jesse A or Rachel H	105 Stickney Hill Road	10/1/2021	7/1/2022	\$4.87	Certificate of Correction
CCAP Auto Lease Ltd	1601 Elm St, Dallas TX	10/1/2021	7/1/2022	\$467.54	Certificate of Correction
Lacaprucia Louis E or Cynthia	130 Barrows Road	10/1/2021	7/1/2022	\$183.72	Certificate of Correction
Toyota Lease Trust	20 Commerce Way, Woburn MA	10/1/2021	7/1/2022	\$491.11	Certificate of Correction
Aseltine Chester D or Karen A	159 Webster Road	10/1/2021	7/1/2022	\$24.22	Certificate of Correction

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**Totals 2021 List \$1,218.14**

**Maureen M Eaton, CCMC  
Tax Collector  
June 30, 2023**

SCHEDULE 3 - Transfers to Suspense 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
Presa Gary	180 Summit St Norwich, CT	10/1/2019	7/1/2020	\$181.20	Moved
Presa Gary	180 Summit St Norwich, CT	10/1/2019	7/1/2020	\$443.91	Moved
Brothers Catherine L	Mail returned	10/1/2019	7/1/2020	\$60.88	Moved
Cepelak Rachel M	Mail returned	10/1/2019	7/1/2020	\$243.52	Moved
Hine Jonathan W	Mail returned	10/1/2019	7/1/2020	\$145.24	Moved
Marlin Winter Colette A	Mail returned	10/1/2019	7/1/2020	\$94.80	Moved
Masterson Scott E	Mail returned	10/1/2019	7/1/2020	\$266.42	Moved
Morin Daniel J	Port St Lucie, FL	10/1/2019	7/1/2020	\$86.39	Moved
Robertson Paul W Jr	4301 S Birch Place Broken Arrow, OK	10/1/2019	7/1/2020	\$64.65	Moved
Robertson Paul W Jr	4301 s Birch Place Broken Arrow, OK	10/1/2019	7/1/2020	\$337.44	Moved
St Laurent Forrest L	Mailed returned	10/1/2019	7/1/2020	\$109.00	Moved
StPeter Douglas P	Bolton, CT	10/1/2019	7/1/2020	\$148.72	Moved
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2008	7/1/2009	\$956.34	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2009	7/1/2010	\$967.34	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2010	7/1/2011	\$974.10	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2011	7/1/2012	\$996.92	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2012	7/1/2013	\$1,029.88	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2013	7/1/2014	\$960.78	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2014	7/1/2015	\$980.66	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2015	7/1/2016	\$1,002.86	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2016	7/1/2017	\$1,021.74	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2017	7/1/2018	\$1,030.34	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2018	7/1/2019	\$873.78	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2019	7/1/2020	\$818.98	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2020	7/1/2021	\$807.96	Tax Sale - Town
Flagg Peter Guerin II & Donna	Los Alamitos, CA	10/1/2021	7/1/2022	\$786.76	Tax Sale - Town
Bevans Brian	52 Concord St E Hartford, CT	10/1/2016	7/1/2017	\$1,192.59	Tax Sale - Sold
Bevans Brian	52 Concord St E Hartford, CT	10/1/2017	7/1/2018	\$1,917.94	Tax Sale - Sold
Bevans Brian	52 Concord St E Hartford, CT	10/1/2018	7/1/2019	\$1,638.98	Tax Sale - Sold
Bevans Brian	52 Concord St E Hartford, CT	10/1/2019	7/1/2020	\$1,536.18	Tax Sale - Sold
Bevans Brian	52 Concord St E Hartford, CT	10/1/2020	7/1/2021	\$1,515.52	Tax Sale - Sold
Bevans Brian	52 Concord St E Hartford, CT	10/1/2021	7/1/2022	<u>\$737.89</u>	Tax Sale - Sold
Total				\$23,929.71	

## REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

SEC 12-167

FISCAL YEAR ENDING JUNE 30, 2023

## SCHEDULE 4 -

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

<u>Name</u>	<u>Address/Property location</u>	<u>Grand List</u>	<u>Due Date</u>	<u>Amount</u>	<u>Reason for Abatement</u>	<u>Authority</u>
<b><u>Firemen's Exemption</u></b>						
Bradrick Heidi	24 Cemetery Road	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Robert W & Betty J	42 Kinney Hollow Road	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Roger W & Melissa D	1008 Buckley Highway	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Cross Tammy & Joseph	617 Buckley Highway	2021	7/1/2022	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Cross William	38 Cemetery Road	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
DeMichael Dallas	16 Hall Road	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Denault Richard & Jane	618 Buckley Highway	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Eaton David D	1119 Buckley Highway	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Estell Guy M Jr	12 Lawson Road	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Fournier Edward A	30 Skopek	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Jellen Donna M & Michael A	901-4 Scranton Brook Ln	2021	7/1/2022	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Knelland Michael S	776 Buckley Highway	2021	7/1/2022	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil John L	771 Buckley Highway	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil Joseph	775 Buckley Highway	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Lambert Joshua E	621 Buckley Highway	2021	7/1/2022	\$209.15	Firefighter Sec12-81w	Board of Selectmen
Lambert Zachary	621 Buckley Highway	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Murdock Edward J & Diane	69 George Heck Road	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Clinton A & Lisa M	600 Buckley Highway	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Deborah M & Louis E	14 Cemetery Road	2021	7/1/2022	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Roland	615 Buckley Highway	2021	7/1/2022	\$250.00	Firefighter Sec12-81w	Board of Selectmen
Scranton William & Carol	63 Scranton Road	2021	7/1/2022	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Swift Nathan	901-5 Scranton Brook Ln	2021	7/1/2022	\$631.36	Firefighter Sec12-81w	Board of Selectmen
Sweetland Charles & Lisa	8 Skopek Road	2021	7/1/2022	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Tyler Robert Sr	84 Bigelow Hollow Road	2021	7/1/2022	\$128.67	Firefighter Sec12-81w	Board of Selectmen
Wentworth Paul J & Rebecca	19 Hall Road	2021	7/1/2022	\$750.00	Firefighter Sec12-81w	Board of Selectmen

**TOTAL****\$ 20,719.18**

Maureen M Eaton, CCMC  
TAX COLLECTOR  
June 30, 2023



**OUTSTANDING TAXES - TOWN OF UNION****6/30/2023**Grand List of October 1, 2021

Type	Bill No	Name	Address	Amount
RE		3 Andrulot Margaret P	367 Stickney Hill Rd	\$2,107.14
RE		23 Beaulieu Jon R & Christine	3 Westford Ave Stafford	\$13.93
RE		24 Beaulieu Jon R & Christine	3 Westford Ave Stafford	\$3,255.94
RE		365 Maciolek Richard J & Nadine	209 Bigelow Hollow Rd	\$3,150.40
RE		394 Michalec Jason	477 Buckley Highway	\$54.31
RE		395 Michalec Jason	477 Buckley Highway	\$3,038.72
RE		396 Michalec Jason	477 Buckley Highway	\$147.34
RE		426 Nolin Andrew & Bridgette	Rindge Road	\$395.76
RE		607 Wallach John A	78 Barrows Rd	\$1,826.14
RE		628 Woytowick Richard Dwight	42 Cemetery Rd	\$1,141.57
PP	40036	Hayes Katherine	780 Whipple Lane	\$2,436.88
PP	40080	Tall Pines Land Development	Cemetery Rd	\$3,739.22
MV	50139	Burgess Sawna L	34A Mashapaug Rd	\$84.39
MV	50204	Corbine Jeffrey S	1259 Buckley Hwy	\$13.93
MV	50205	Corbine Jeffrey S	1259 Buckley Hwy	\$108.62
MV	50206	Corbine Jeffrey S	1259 Buckley Hwy	\$318.88
MV	50207	Corbine Jeffrey S	1259 Buckley Hwy	\$719.92
MV	50308	Essery Samantha J	882 Buckley Hwy	\$55.70
MV	50450	Hayes Daniel E	780-2 Whipple Lane	\$215.84
MV	50497	Hurd Taylor E	250 Stickney Hill Rd	\$140.36
MV	50617	Lanning Susan J	899 Buckley Hwy	\$744.71
MV	50657	Longey Darryl B	892 Buckley	\$498.77
MV	50662	Lucey Ronald S	1067 Buckley Hwy	\$545.30
MV	50663	Lucey Stefan R	1067 Buckley Hwy	\$114.19
MV	50664	Lucey Vickie S	1067 Buckley Hwy	\$339.21
MV	50666	Maciolek Brandon J	209 Bigelow Hollow Rd	\$50.69
MV	50667	Maciolek Nadine A	209 Bigelow Hollow Rd	\$124.77
MV	50668	Maciolek Richard J	209 Bigelow Hollow Rd	\$174.62
MV	50669	Maciolek Richard J	209 Bigelow Hollow Rd	\$213.89
MV	50719	Michalec Rocio D	477 Buckley Highway	\$413.85
MV	50720	Michalec Rocio D	477 Buckley Highway	\$119.48
MV	50721	Michalec Rocio D	477 Buckley Highway	\$817.68
MV	51095	Willis Kimberly M	61 Cemetery Rd	\$131.17
MV	51096	Willis Kimberly M	61 Cemetery Rd	\$668.68
MV	51150	McDuffee Brian	42 Stickney Hill Rd	\$19.50
MVS	80013	Baxter Robert A	13 Barrows	\$90.51
MVS	80026	Burgess Sawna L	34 A Mashapaug Rd	\$140.31
MVS	80032	Corbine Jeffrey S	1259 Buckley Hwy	\$29.21
MVS	80046	Essery Samantha J	882 Buckley Hwy	\$66.65
MVS	80048	Fish Christopher J Jr	836 Buckley Hwy	\$117.87
MVS	80068	Hayes Daniel E	780-2 Whipple Lane	\$127.05
MVS	80076	Kane Jack J	82 Old Brown Rd	\$135.60
MVS	80088	Longey Darryl B	892 Buckley Hwy	\$216.00
MVS	80089	Lucey Mia V	1067 Buckley Hwy	\$172.28
MVS	80090	Lucey Vickie S	1067 Buckley Hwy	\$356.34
MVS	80150	Weagle Joshua J	1121 Buckley Hwy	\$373.94
<b>2021 Total</b>				<b>\$29,767.26</b>

continued on page 2

Grand List of October 1, 2020

Type	Bill No	Name	Address	Amount
RE		5 Andrulot Margaret P	367 Stickney Hill Rd	\$556.06
RE		400 Michalec Jason	Buckley Hwy	\$27.03
RE		428 Nolin Andrew & Bridgette	Rindge Rd	\$406.42
PP	40067	Presa Gary	85 Barrows Rd	\$875.88
PP	40102	Hayes Katherine	780 Whipple Ln	\$1,787.50
MV	50371	Garibay-Presa Joel G	Barrows Rd	\$96.10
MV	50479	Hine Jonathan W	139 Stickney Hill Rd	\$127.56
MV	50506	Hurd Taylor E	250 Stickney Hill Rd	\$119.67
MV	50612	Lanning Susan J	899 Buckley Hwy	\$679.82
MV	50660	Lucey Stefan R	1067 Buckley Hwy	\$107.25
MV	51095	Willis Kimberly M	61 Cemetery Rd	\$116.12
MV	51096	Willis Kimberly M	61 Cemetery Rd	\$598.03
MV	51144	McDuffee Brian	42 Stickney Hill Rd	\$20.02
MVS	80090	Michalec Rocio D	477 Buckley Hwy	\$11.61
			<b>2020 Total</b>	<b>\$5,529.07</b>

Grand List of October 1, 2019

Type	Bill No	Name	Address	Amount
RE		428 Nolin Andrew & Bridgette	Rindge Rd	\$411.96
			<b>2019 Total</b>	<b>\$411.96</b>

RE Real Estate Bill  
 PP Personal Property Bill  
 MV Motor Vehicle Bill  
 MVS Supplemental Motor Vehicle Bill

**TOTAL OUTSTANDING \$35,708.29**

**Maureen M Eaton, CCMC**  
**Tax Collector**  
**6/30/2023**

## TOWN OF UNION

TREASURER'S REPORT ON GENERAL FUND  
FISCAL YEAR 22-23**BALANCE AS OF JULY 1, 2022**

GENERAL FUND CHECKING	\$	21,014.03
GENERAL FUND MONEY MARKET	\$	330,162.14
STIF - GENERAL FUND	\$	76,222.38
JEWETT CITY SAVINGS BANK MM	\$	253,515.14
BANK HOMETOWN MONEY MARKET	\$	150,065.36

<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>830,979.05</b>
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<b>CASH RECEIPTS</b>	<b>\$</b>	<b>3,321,644.33</b>
<b>VOIDED CHECKS</b>	<b>\$</b>	<b>(527.25)</b>

**INTEREST EARNED**

GENERAL FUND MONEY MARKET	\$	738.41
STIF - GENERAL FUND	\$	14,766.03
JEWETT CITY SAVINGS BANK MM	\$	1,230.88
BANK HOMETOWN MM	\$	4,729.90

<b>TOTAL INTEREST</b>	<b>\$</b>	<b>21,465.22</b>
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**Disbursements-**

Disbursements per Board of Education	\$	1,830,678.00
Disbursements per Board of Selectmen	\$	1,571,328.88
<b>Total Disbursements</b>	<b>\$</b>	<b>3,402,006.88</b>

<b>RECEIPTS MINUS DISBURSEMENTS</b>	<b>\$</b>	<b>771,554.47</b>
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**Balance as of June 30, 2023**

General Fund Checking	\$	(5,698.75)
General Fund Money Market	\$	201,743.53
STIF - General Fund	\$	490,988.41
Jewett City Savings Bank Money Market	\$	54,726.02
Bank Hometown Money Market	\$	29,795.26

<b>Total</b>	<b>\$</b>	<b>771,554.47</b>
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**TREASURER'S REPORT ON SPECIAL REVENUE FUNDS**  
**FISCAL YEAR 22-23**

**INVESTED AS OF JULY 1, 2022**

Reserve Fund Money Market, Berkshire	\$ 169,567.27
STIF Reserve Fund	\$ 54,338.78

<b>BEGINNING BALANCE</b>	<b>\$ 223,906.05</b>
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**INTEREST AND DEPOSITS**

Reserve Fund Money Market Interest	\$ 282.98
STIF RF Interest	\$ 2,135.83
Transfer from General Fund	\$ 49,157.00

<b>TOTAL RECEIPTS AND REVENUE</b>	<b>\$ 51,575.81</b>
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**DISBURSEMENTS**

Transfer to General Fund	\$ 20,000.00
Disbursements per Board of Selectmen	\$ -

<b>TOTAL DISBURSEMENTS</b>	<b>\$ 20,000.00</b>
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<b>RECEIPTS MINUS DISBURSEMENTS</b>	<b>\$ 255,481.86</b>
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**INVESTED AS OF JUNE 30, 2023**

Reserve Fund Money Market	\$ 199,007.25
STIF Reserve Fund	\$ 56,474.61

<b>TOTAL INVESTED ENDING BALANCE</b>	<b>\$ 255,481.86</b>
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## Union Free Public Library

### Town Report 2022-2023

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 continue to update our physical library collection (books, DVDs, audio-CDs), and also provide access to an extensive virtual collection of e-books, audiobooks, movies, TV shows, and magazines through the Hoopla and Libby apps, both free to Union residents. We have puzzles and family board games available to take home, as well as a dollhouse, play kitchen, and crafts available in the children's room at the library. Union residents have direct access to 60+ other library catalogs through our consortium, Bibliomation, and may easily and swiftly acquire materials through interlibrary loan.

Some valuable moments from the 2022-2023 year include the following community programs: tie-dying, face-painting, refreshments, and Comedy/Magic show by performer Justin Mazz provided at Old Home Day; kids' crafts at Fall Festival at Union School; Author Talk given by Julie Rumrill, memoirist and CT resident; Fall Prevention Talk and Balance Screening given by licensed PT; and provision of Field Day refreshments at Union School. We held a successful summer reading program (summer '23), with Buck's soft serve (Woodstock, CT) and various gift cards as prizes for both junior and adult programs. We also held two fundraisers: Old Home Day Book Sale, and the Annual Plant Sale, made possible by incredible donations by the Hecks of Rock Meadow Farm (Union CT) and the Barlows of Select Seeds (Union CT). Union School elementary students travelled to visit the library once a week for the second half of the school year, and the librarian also made visits to school classrooms.

Circulation for the year is as follows:

Physical materials		Electronic Materials	
Audiobooks	20	E-audio	758
Books	2,464	E-books	319
DVDs	112	E-video	398
Total	2,596	Total	1,475
Total physical and electronic circulation: 4,071			

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.



## Northeast District Department of Health

69 South Main Street, Unit 4, Brooklyn, CT 06234  
860-774-7350 / Fax 860-774-1308 [www.nddh.org](http://www.nddh.org)



**Public Health**  
Prevent. Promote. Protect.

### **Annual Report Fiscal Year 2023** **NDDH Celebrates 50 Years** **of Providing Public Health Services to Northeast CT**



*(NDDH staff and CT State Senator Mae Flexer with an official citation from the CT General Assembly in recognition of the agency's 50 years of preventing illness, promoting wellness, and protecting public health.)*

Over the past fiscal year, NDDH—your local health department—remained busy delivering and improving services and programs. Despite being understaffed, we were able to complete 100% of campgrounds, daycare, hair salons/barbershops, hotel/motels, medical services, nail salons, and swimming pool inspections. Our food inspection completion rate increased from 13% in FY 2022 to 19% in 2023. This rate is too low; we simply did not have staff that were approved by the State Department of Public Health (DPH) to do the inspections. We brought light to this issue by conducting and sharing research on the nature, extent, and impact of the shortage and presented it to DPH through the CT Association of Directors of Health. The report included suggestions to address the shortage and one was voted into law this year. We are grateful to Chatham, Eastern Highlands, Ledge Light, and Uncas health districts for helping us prepare new staff for the certification from CT DPH that is required before they can conduct restaurant inspections.

The environmental health team and public health nurse conduct investigations of public health nuisances and infectious diseases. They worked collaboratively with the community health team to prevent lead poisoning. We also worked in partnership with healthcare, social services, elected officials, and others. This year we completed a community health needs assessment. We hosted school nurses from member towns to discuss the vaping epidemic and to provide QPR training—a suicide prevention program with the message that asking **Q**uestions, **P**ersuading people to get help, and **R**eferring people to services can save lives. We continued to offer COVID vaccinations, flu shots, health screening, and health promotion messages at a variety of events and fairs.

On June 30, 2023, we celebrated our 50<sup>th</sup> Anniversary by inviting board members, town and school officials, legislators, area agencies, and residents to an open house reception to meet the small but dedicated staff who are working so hard to promote health and well-being in northeast CT. We are proud of the work we do to overcome obstacles and deliver public health services to you!



**NORTHEAST DISTRICT DEPARTMENT OF HEALTH**  
**Public Health Activities for the Town of Union, July 1, 2022 – June 30, 2023**



Environmental Services	
Subsurface Sewage Disposal	
As-Built	4
B100	1
Plan Review, Commercial	1
Plan Review, New	3
Plan Review, Repair	2
Plan Review, Revised	0
Plan Review, Subdivision	0
Permit to Construct, Commercial	1
Permit to Construct, New	2
Permit to Construct, Repair	2
Property Document Search	8
Soil Test, Additional	1
Soil Test, New	2
Soil Test, Repair	2
Tank or Sewer Line	0
Water Treatment Permit	0
Potable Water	
Well Permit	5
Food Service Sanitation	
Restaurant Inspection – 14%	1/7
Restaurant Re-inspection – 100%	1/1
Restaurant Plan Review	0
Temporary Food Event – 50%	2/4
Health Inspections	
Campground – n/a	0/0
Daycare – n/a	0/0
Group Home – n/a	0/0
Hair Salon – n/a	0/0
Hotel/Motel – n/a	0/0
Medical – n/a	0/0
Nail Salon – n/a	0/0
Pool Inspection – n/a	0/0
Complaints	
Animal or Animal Waste	0
Bed Bugs	0
Food Service	0
Garbage	0
Heat/Water	0
Housing	0
Insects, Vermin (excluding Bed Bugs)	0
Lead Complaint	0
Manure/Flies	1
Mold	0
Odor	1
Outdoor Wood Furnace/Smoke	0
Septic	0
Other / COVID-19 Related	0
Health Services	
Ongoing Lead Case Management	0
Rabies Prevention	0
Number of Animals Tested Positive for Rabies	0
<b>Total Environmental Services</b>	<b>40</b>

Reportable Communicable Disease (Calendar Year 2022)	
Babesiosis	0
Giardiasis	0
Chlamydia	n/a
Gonorrhea	n/a
Group B Streptococcus	1
Hepatitis B	0
Hepatitis C	0
Influenza	2
Legionellosis	1
Listeriosis	0
Lyme Disease	0
Rotavirus	0
Salmonellosis	0
Streptococcus pneumoniae	0
<b>Total Reportable Communicable Disease</b>	<b>4</b>
NDDH Oral Health Screening & Education Program	
Total Seen: Union did not participate	n/a
• Number with Caries	n/a
• Number with Other Dental Care Needs	n/a
NDDH District-Wide Services	
<ul style="list-style-type: none"> <li>Emergency Planning, Preparedness and Response</li> <li>Community Health Education covering a broad range of topics to prevent illness, promote wellness and protect health</li> <li>Radon Awareness and Test Kits-for free home testing for radon, a leading cause of lung cancer</li> <li>Flu Immunizations</li> </ul>	
Grants (Federal, State & Private Funds)	
<p><b>Grants</b>  <b>CT Department of Public Health (CT DPH) Per-Capita Allocation</b> for support of municipal and district departments of health</p> <p><b>CT DPH and US Centers for Disease Control &amp; Prevention (CDC)</b></p> <p><b>Chronic Disease Prevention (BLOCK)</b> using environmental and policy strategies increase opportunities for physical activity</p> <p><b>CT DPH/CDC (PHEP)</b> for Public Health Emergency Preparedness efforts</p> <p><b>CT DPH/CDC – Epidemiology and Laboratory Capacity 2 (ELC2)</b> for detection, response, surveillance, and prevention of COVID-19</p> <p><b>United Way of Central and Northeastern Connecticut (United Way)</b> to mobilize partners and collaborators to advance health equity related to COVID-19 health disparities among underserved populations at higher risk</p> <p><b>Contracts</b>  <b>American Cancer Society and the CT Cancer Partnership (CT Cancer)</b> for promotion of low dose CT scan (LDCT) lung cancer screening health education campaign.</p>	

Payments for All Purposes  
July 1, 2022 through June 30, 2023

A&D Portable Rentals	\$1,020.00
Access Community Action Agency	\$500.00
Adkins Printers & Stationers	\$1,474.81
Anderson, Scott	\$81.25
Andrulot, Margaret (V)	\$97.50
Anthem Blue Cross and Blue Shield	\$45,353.43
Aseltine, Chester D. or Karen A.	\$24.22
Asplundh	\$13,664.00
Aubuchon Hardware	\$1,503.61
Bacher Corp.	\$3,084.80
Bacon, Thomas	\$65.00
Baker & Taylor Books	\$1,801.43
Bank of America-0037	\$2,655.82
Bank of America-0120	\$1,137.94
Bank of America-3786	\$1,114.17
Bank of America-3794	\$1,081.90
Bank of America-6588	\$4,914.93
Bank of America-6887	\$4,011.37
Banner Water	\$200.00
Barlow, Marilyn	\$97.50
Bellis, Dan	\$65.00
Bernat, Edward & Susan	\$65.00
Bernat, Ron	\$65.00
Berner, Carol-v	\$45.00
Bibliomation	\$3,043.21
Bradrick, Heidi -V	\$1,526.00
Burbridge, Larry	\$65.00
C.N. Wood	\$8,264.59
CAAO	\$390.00
CALABRESE, KAREN-V	\$301.08
Casella Waste	\$68,640.71
Cavar Industries	\$34,319.75
CBS	\$72.38
CCAP Auto Lease LTD.	\$467.54
CCM	\$1,242.00
CCMC Certification Committee	\$50.00
Chappell Tire Service	\$1,360.00
Chemical Products Industries	\$632.41
CHLIC	\$2,322.04
Cintas	\$2,551.21
CIRMA	\$61,368.00
Civil Solutions	\$1,750.00
CNA Surety	\$456.00



Payments for All Purposes  
July 1, 2022 through June 30, 2023

Cobb, Stuart	\$300.00
Cogent Leasing and Financing, Inc.	\$41,646.18
CONNECTICUT CONCRETE PRODUCTS, LLC	\$550.00
Connecticut Library Consortium	\$170.00
Cott Systems, Inc.	\$2,978.33
Cox Communications	\$7,592.58
CRM Co LLC	\$1,304.00
CT Council of Small Town (COST)	\$975.00
CT DAS	\$244.02
CT Dept of Admin Services	\$373.00
CT Dept of Energy & Env	\$2,110.23
CT Solar Lease 3 LLC	\$2,634.88
CT Tax Collectors' Association	\$870.00
CT Town Clerks' Association	\$150.00
CYNTHIA J LACAPRUCIA-V	\$183.72
D&D Printing	\$435.00
Daniel Camerota	\$110.00
DAVID HECK	\$161.37
David Thresher	\$97.50
Demco, Inc.	\$803.82
Denning, Carol -V	\$150.00
Dennis K. Burke, Inc.	\$718.05
Department of Agriculture	\$12.25
Department of Energy & Env Protection	\$2,573.95
Detail Clean	\$900.00
Distinctive Tree Care	\$16,777.50
Dylan Ponkala	\$200.00
East Coast Sign & Supply, INC	\$2,595.00
Eastern Salt Company	\$12,944.17
Eastford Building Supply	\$241.84
Eaton, David -V	\$119.50
Eaton, Maureen -V	\$2,294.36
Edward Fournier	\$150.00
Equipment Specialists	\$144.39
Erica Longey	\$65.00
Erick Ponkala	\$73.47
Eversource	\$13,924.20
Festi's Oil Service Inc	\$547.38
Fire Fighting Equipment	\$530.00
Franc Motors, Inc.	\$969.93
Freightliner Of Hartford, Inc.	\$45,000.00
French River Materials of Thompson, LLC	\$1,662.75
Gaug, Amanda-v	\$642.29
Gingras, Joe	\$65.00

Payments for All Purposes  
July 1, 2022 through June 30, 2023

Gleason, Dan	\$81.25
Goodhall, Tim	\$52.00
Grabel-Forziati, Erin	\$439.80
Hartford Courant	\$1,326.80
Harvey Services, LLC	\$1,067.05
High Grade Gas Service Inc.	\$2,136.37
HILLYARD	\$348.46
Hoopla - Midwest Tape	\$2,225.14
Huda, Mary -V	\$2,976.05
Industrial Technical Services, INC.	\$400.00
Insation Technologies	\$3,197.95
Ivey Industries, Inc.	\$63.45
IVS LLC	\$125.00
Jacob Aseltine	\$600.00
Jan Pro of Central CT	\$4,159.92
Janet Burgdorf	\$150.00
Jesse Anger	\$100.00
Jewett City Savings Bank	\$175,016.75
Jim Trinqu	\$260.00
Johnson, Barry	\$97.50
Johnson, Karen-v	\$289.41
Jones, Kristen	\$65.00
Junior Library Guild	\$568.65
Kahn Tractor	\$644.29
Ken Ponkala	\$65.00
Killingly Asphalt Products, LLC	\$17,703.95
King, King & Associates, CPAs	\$29,500.00
KMC Communications LLC	\$403.00
Kneeland, Michael (V)	\$2,181.25
Larry Kucko	\$1,800.00
Leanne Lake	\$4.60
LHS Associates, Inc.	\$3,008.00
Logo Mat Central	\$613.70
Masco, Jerry	\$65.00
McDuffee, Brian	\$46.68
McNAUGHTON	\$630.00
Medical Warehouse	\$222.52
Mid-NEROC	\$189.66
Midwest Tape	\$23.24
Monroe Systems for Business	\$47.00
Morton Salt	\$10,483.59
Mosher, Howard	\$65.00
Municipal Leasing Consultant	\$1,295.00
Murdock, Arthur	\$61.60

Payments for All Purposes  
July 1, 2022 through June 30, 2023

Nancy Kaplan	\$300.00
NAPA-Vandi	\$1,730.30
New England Asphalt Services, LLC II	\$98,167.68
NFP	\$4,000.00
Northeast District Dept. of Health	\$5,880.00
Northeastern Connecticut Council Of Gover	\$4,640.92
O'Reilly Automotive	\$143.95
Paul, Willard	\$65.00
Peckham Industries, Inc.	\$1,443.60
Pinecroft Paving & Landscape LLC	\$7,640.00
Plander, Harry	\$81.25
Ponkala, Debbie	\$300.00
Premier Business Enterprises, Inc.	\$1,396.00
Professional Lock & Safe Co.	\$138.00
Proshred	\$900.00
PTS	\$391.00
Pullman & Comley	\$5,000.00
Quality Data Service, Inc.	\$7,587.60
Rae, Cailin (v)	\$117.06
Reliance Life	\$2,145.00
Roberts, Clint-v	\$500.00
Roberts, Sheila -V	\$900.00
Rosemary Rummel	\$65.00
Rossi Signs and Lettering, LLC	\$245.00
Rovac	\$80.00
ROVAC Tolland County	\$30.00
RYDIN	\$294.00
SACCEC	\$300.00
Scholastic Library Publishing	\$291.86
Select Seeds Antique Flowers	\$65.00
Shearer, Gary	\$65.00
Special Olympics Connecticut	\$27.00
Stafford Family Services	\$741.36
Staples Credit Plan	\$1,163.59
Stone County Band	\$600.00
Swift, Nathan-v	\$422.40
Tall Pines	\$4,902.50
Tarpey & Alexander, LLC	\$375.00
Team EJP	\$4,206.80
Teeson, Douglas	\$65.00
The Penworthy Company	\$383.35
The Woodstock Academy	\$11,339.00
Tolland County Mutual Aid Fire Service	\$3,555.84
Tolland County Town Clerk Association	\$75.00

Payments for All Purposes  
July 1, 2022 through June 30, 2023

Tolland Windham Tax Association	\$80.00
Town of Enfield Finance Dept.	\$531.00
Town Of Mansfield	\$724.53
Toyota Lease Trust	\$491.11
Tractor Supply Co	\$403.34
Tradebe	\$1,358.75
Trinque, Jesse A or Rachel H	\$4.87
Truax Corporation	\$3,712.50
Union School Activity Fund	\$300.00
Union Volunteer Fire Department	\$52,000.00
United Services, Inc.	\$991.37
University of Conn	\$100.00
Valley View Farms LLC	\$40.00
Village Springs Distributor, LLC.	\$346.20
Vision Government Solutions	\$21,815.12
Wentworth, Becky	\$178.30
Wex	\$4,144.96
WH Preuss Sons Inc.	\$434.33
Williams Fuel Oil Co. LLC.	\$64,313.26
Woodstock Radiator and Repair	\$60.00
Woodstock Rebuilding	\$95.00
Woronecki, Joseph	\$81.25
Yankee Service Company LLC	\$891.83
Your Page Today, LLC.	\$225.00
Zep	\$98.58

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 Union Live Database  
 VENDOR FISCAL YEAR SUMMARY

 P 1  
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FISCAL YEAR: 2023 07/01/22 TO 12/31/22

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
211 AASA	1615 DUKE STREET ALEXANDRIA, VA 22314		235.00	235.00
321 ABINGTON FAMILY HEALTHCARE, LLC	5 CLINIC ROAD ABINGTON, CT 06230		750.00	750.00
324 BRENDA ANGER	PO BOX 645438		189.32	189.32
272 ANTHEM BLUE CROSS AND BLUE SHIELD	CINCINNATI, OH 45264-5438		39,591.60	39,591.60
323 LAUREN BARLOW	173 OLD COLONY ROAD EASTFORD, CT 06242		36.75	36.75
134 BLACKBOARD, INC	11720 PLAZA AMERICA DRIVE FLOOR 11 RESTON, VA 20190		310.04	310.04
105 THE BOOKSOURCE, INC	1230 MACKLIND AVENUE SAINT LOUIS, MO 63110		693.21	693.21
133 CABE	81 WOLCOTT HILL RD WETHERSFIELD, CT		1,252.00	1,252.00
7 CAPSS	26 CAYA AVENUE WEST HARTFORD, CT 06110		1,952.00	1,952.00
156 CHLIC	PO BOX 644546 PITTSBURGH, PA 15264-4546		1,792.66	1,792.66
28 CONNECTICUT ASSOCIATION OF SCHOOLS	30 REALTY DRIVE CHESHIRE, CT 06410		200.00	200.00
19 COX BUSINESS	170 UTOPIA ROAD BUCKLAND, CT 06040-2191		875.21	1,049.63
74 CREC	ATTN: BUSINESS SERVICES 111 CHARTER OAK AVENUE HARTFORD, CT 06106		350.00	12,046.00
314 CRYSTAL GLASS	23b INDUSTRIAL PARK ROAD TOLLAND, CT 06084		.00	354.09
254 CT SOLAR LEASE 3, LLC	75 CHARTER OAK AVENUE SUITE 1-103 HARTFORD, CT 06106		5,303.04	8,155.87
173 LOIS DEMURJIAN	76 HOMESTEAD DRIVE STORRS, CT 06268		244.41	244.41
20 EASTCONN	ATTN: ACCOUNTS RECEIVABLE 376 HARTFORD TPKE HAMPTON, CT 06247		70,509.39	109,990.90
180 EVERSOURCE	PO BOX 650032 DALLAS, TX 75265		4,659.10	5,612.85
208 FRONTLINE TECH GROUP, LLC	1400 ATWATER DRIVE MALVERN, PA 19355		4,223.36	4,223.36
316 GOV CONNECTION, INC.	732 MILFORD ROAD MERRIMACK, NH 03054		.00	5,297.18
326 GREEN SMART PEST CONTROL, LLC	P.O. BOX 458 TOLLAND, CT 06084		250.00	250.00
320 HEGGERTY	805 LAKE STREET #293 OAK PARK, IL 60301		368.28	368.28
37 HILLYARD/ROVIC	PO BOX 801918 KANSAS CITY, MO 64180-1918		3,805.71	3,805.71
131 HUNTINGTON POWER EQUIPMENT, INC	P.O. BOX 2040 SHELTON,, CT 06484		1,534.44	1,534.44

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 Union Live Database  
 VENDOR FISCAL YEAR SUMMARY

 P 2  
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FISCAL YEAR: 2023 07/01/22 TO 12/31/22

MINIMUM:

.00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
279 INDUSTRIAL TECHNICAL SERVICES, INC.	251 UNION STREET WESTFIELD, MA 01085		2,492.98	2,492.98
245 INTERLOCKING CONNECTIONS LLC	707 ENFIELD ST ENFIELD, CT 06082		6,000.00	33,175.00
317 INTERWORLD HIGHWAY, LLC	TOUCHBOARDS PO BOX 412484 BOSTON, MA 02441-2484		.00	4,654.88
273 J.F. MELLET PLUMBING, LLC	522 RIVER ROAD WILLINGTON, CT 06279		403.00	796.50
12 STEVEN JACKOPSIC	115 ROBIN CIRCLE TOLLAND, CT 06084		3,288.40	9,008.79
313 MEGAN JACOBS	503 NORWICH ROAD PLAINFIELD, CT 06374		67.99	67.99
304 JAN PRO OF CENTRAL CT	477 CONNECTICUT BLVD. STE. 209 EAST HARTFORD, CT 06108		7,083.00	15,729.00
122 JOE POP ELECTRIC CO	45 STICKNEY HILL ROAD UNION, CT 06076		.00	850.00
111 JOSTENS	21336 NETWORK PLACE CHICAGO, IL 60673-1213		.00	89.95
322 JUPITER ED, INC	614 S. 4TH ST. #314 PHILADELPHIA, PA 19147		440.00	440.00
308 LA FRAMBOISE WATER SERVICE, INC.	647 THOMPSON RD. P.O. BOX 303 THOMPSON, CT 06277-0303		1,110.00	1,110.00
315 LANDWORKS FENCE LLC	431 NEW STATE ROAD MANCHESTER, CT 06042		.00	4,550.00
325 NADINE MACIOLEK	209 BIGELOW HOLLOW UNION, CT 06076		800.00	800.00
274 MARCUS COMMUNICATION	33 MITCHELL DRIVE P.O BOX 1498 MANCHESTER, CT 06045		133.75	133.75
301 MICHAEL KNEELAND	776 BUCKLEY HIGHWAY UNION, CT 06076		.00	47.00
115 MICHELLE'S FLORALS	555 TALCOTTVILLE ROAD VERNON, CT 06066		.00	65.00
312 NATIONAL EDUCATIONAL MUSIC CO.	1110 CENTENNIAL AVE. STE2 PISCATAWAY, NJ 08854		.00	351.59
29 PHOENIX ENVIRONMENTAL LABORATORIES,	587 E. MIDDLE TURNPIKE BOX 370 MANCHESTER, CT 06045-0370		825.50	825.50
119 PROFESSIONAL SOFTWARE FOR NURSES, I	4 LIMBO LANE AMHERST, NH 03031		.00	319.94
130 PULLMAN & COMLEY, LLC	850 MAIN STREET PO BOX 7006 BRIDGEPORT, CT 06601-7006		2,311.50	2,967.00
14 RELIANCE STANDARD LIFE INSURANCE CO	PO BOX 3124 SOUTHEASTERN, PA 19398-3124		1,872.00	1,872.00
15 RICOH USA, INC	PO BOX 69 MANHATTAN, KS 66505-0069		812.78	1,066.63
108 SCHOOL HEALTH CORPORATION	ENABLEMART		813.98	813.98

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VENDOR FISCAL YEAR SUMMARYP 3  
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FISCAL YEAR: 2023 07/01/22 TO 12/31/22

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
52 SCHOOL SPECIALTY	865 MUIRFIELD DRIVE HANOVER PARK, IL 60133			
	W6316 DESIGN DRIVE GREENVILLE, WI 54942		369.68	9,951.40
269 STAFFORD MECHANICAL SERV, INC	4 INDUSTRIAL PARK DRIVE STAFFORD SPRINGS, CT 06076		3,920.38	9,721.31
4 STIRLING BENEFITS, INC	291 S. LAMBERT ROAD SUITE 4 ORANGE, CT 06477		1,150.00	1,150.00
135 SYME SEPTIC	61 LAMB ROAD UNION, CT 06076		350.00	350.00
217 TREASURER-STATE OF CONNECTICUT	DEPT OF ADMIN SVCS-AR SECTION 450 COLUMBUS BLVD, SUITE 1101 HARTFORD, CT 06103		369.00	369.00
31 UNION WATER SERVICES	44-26 CRAWFORD DRIVE EAST UNION, CT 06076		2,586.79	3,005.54
60 URSA	C/O EASTCONN-CAROL KLEMYK 376 HARTFORD TPKE HAMPTON, CT 06247		200.00	200.00
114 US POSTAL SERVICE	STAMP FULFILLMENT SVCS PERSONALIZED ENVELOPE PROGRAM PHILADELPHIA, PA 19101-7103		369.20	369.20
230 USA BLUE BOOK	3781 BUR WOOD DRIVE WAUKEGAN, IL 60085		70.31	70.31
86 W.B. MASON CO, INC	PO BOX 981101 BOSTON, MA 02298-1101		679.89	679.89
89 WOODSTOCK ACADEMY	ATTN: BUSINESS OFFICE 57 ACADEMY ROAD WOODSTOCK, CT 06281		95,007.60	95,007.60
58 VENDORS	REPORT TOTALS		272,653.25	403,037.03

\*\* END OF REPORT - Generated by Sharlene Edwards \*\*

**TOWN OF UNION Board of Education**  
**Transaction List by Vendor**  
July 2022 through June 2023

<b>VENDOR</b>	<b>TOTAL</b>
ADP	1,658.00
American Funds Service Company	18,205.27
Anthem Blue Cross and Blue Shield	45,732.30
Blick Art Materials	275.55
CHLIC	2,198.00
CIRMA	27.54
Connecticut Education Association	2,687.64
COX	1,244.83
CREC	2,000.00
CT Solar Lease 3 LLC	6,627.43
Curriculum Associates LLC	500.00
Detail Clean	5,700.00
Eastconn	156,182.08
Erin Pitruzzello	179.03
Eversource	5,575.90
Festi's Oil Service INC	190.90
Green Smart Pest Control, LLC	300.00
HealthEquity, Inc.	485.00
Hillyard - New England	1,690.54
Huntington Power Equipment, INC.	2,067.07
Interlocking Connections, LLC	24,300.00
J.F. Mellet Plumbing	573.00
Jan Pro of Central CT	14,258.85
Joe Pop Electric CO	565.00
Johnson Brothers Landscaping	1,565.00
Jostens Inc.	496.30
Julie Hull	349.66
King, King & Associates, P.C.	1,300.00
LaFramboise Water Service, Inc.	7,266.00
Lakeshore Learning Materials, LLC	550.72
Lipin Dietz Associates	186.99
Lois Demurjian	125.00
Michelle's Florals	127.50
Nadine Maciolek	1,200.00
Patricia Zulick-Bessette	38.54
Phoenix Environmental Laboratories, Inc.	554.00
Premier Business Enterprises, INC	280.00
Professional Lock & Safe Co. Inc	669.00
PSNI	325.00
Pullman & Comley	4,566.50
Reliance Standard Life Insurance Co	1,872.00
RICOH	142.74
Ricoh USA, Inc.	2,233.70
Rock Vern Electric	4,546.00
S & S Worldwide, Inc	550.12
School Specialty LLC	108.37



**TOWN OF UNION Board of Education**  
**Transaction List by Vendor**  
July 2022 through June 2023

<b>VENDOR</b>	<b>TOTAL</b>
SERC	75.00
Sherry Sardi	50.40
Slim's & Berthiaume Sewer Service	375.00
Stafford Mechanical Services, Inc.	8,928.68
State of Connecticut	738.00
State Teacher Retirement Board	36,358.54
Steven Jackopsic	2,326.44
Syme Septic Cleaning	375.00
The Woodstock Academy	281,327.61
Treasurer - State of Connecticut	369.00
Truax Corporation	157.50
Union Water Services	9,184.30
Vernon Public Schools	16,354.04
W.B. Mason Co., Inc.	2,981.28
Williams Fuel Oil Co, LLC	218.01

# ANNUAL REPORT OF THE BUILDING OFFICIAL

Office hours are 1<sup>st</sup> and 3<sup>rd</sup> Wednesdays 7:30 to 9:30 p.m.  
Town Office Building, 1043 Buckley Hwy.  
W-860- 684-3812 H-860- 963-1015

The following permits were issued for the Fiscal Year beginning July 1, 2022 and ending June 30, 2023.

New Homes	4
Additions	1
Garages/Sheds	2
Remodeling & Decks	10
Trailers/Barns	1
Pools	0
Heating	19
Electrical	26
Demolition	1
Tank Removal	1
Re-roofing/siding	6
Chimneys/woodstoves	2
Commercial/Industrial	5
Miscellaneous	1

Total permits issued - 79

Total fees collected - \$31,945.00

Value of the construction totaled- \$2,232,900.00

Joseph Pajak  
Building Official

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# **TOWN OF UNION, CONNECTICUT**

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Annual Financial Statements

For the Year Ended June 30, 2023

**TOWN OF UNION, CONNECTICUT**  
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For the Year Ended June 30, 2023

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# **Financial Section**



## INDEPENDENT AUDITOR'S REPORT

To the Board of Finance  
Town of Union, Connecticut

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Union's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Union and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Union's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Union's ability to continue as a going concern for a reasonable period of time.

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

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension and OPEB schedules on pages 4-10, 38-42 and 44-45 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Union's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and other supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

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

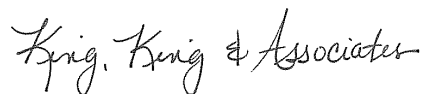
### **Other Information**

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2024, 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  
February 27, 2024

**TOWN OF UNION, CONNECTICUT**  
Management's Discussion and Analysis  
June 30, 2023

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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, 2023.

## **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 \$6,736,823 (*net position*). Of this amount, \$1,045,540 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$54,674.
- As of the close of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$1,142,546, an increase of \$155,269 in comparison with the prior year. Of this amount, \$531,894 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 \$531,894 or 15.9 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, 2023

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The government-wide financial statements can be found on pages 11-12 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.

**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 twelve (12) 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 13-16 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 17-37 of this report.

**TOWN OF UNION, CONNECTICUT**  
Management's Discussion and Analysis  
June 30, 2023

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**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 \$6,736,823 at the close of the most recent fiscal year.

Summary Statement of Net Position

	2023	2022	Variance
Current and Other Assets	\$ 1,348,733	\$ 1,525,869	\$ (177,136)
Capital Assets	7,541,008	7,508,872	32,136
Total Assets	<u>8,889,741</u>	<u>9,034,741</u>	<u>(145,000)</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Other Liabilities	334,720	532,761	(198,041)
Long-Term Liabilities	1,818,198	1,819,831	(1,633)
Total Liabilities	<u>2,152,918</u>	<u>2,352,592</u>	<u>(199,674)</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:			
Net Investment in Capital Assets	5,584,483	5,591,139	(6,656)
Restricted	106,800	104,374	2,426
Unrestricted	1,045,540	986,636	58,904
Total Net Position	<u>\$ 6,736,823</u>	<u>\$ 6,682,149</u>	<u>\$ 54,674</u>

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 \$6,656 primarily due to depreciation being greater than current year additions and the paydown of related debt in the amount of \$149,754.

The Town's restricted net position of \$106,800 increased by \$2,426 compared to last year's restricted net position of \$104,374.

The Town's unrestricted net position of \$1,045,540 increased by \$58,904 compared to last year's unrestricted net position of \$986,636.

**TOWN OF UNION, CONNECTICUT**  
Management's Discussion and Analysis  
June 30, 2023

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Summary Statement of Changes in Net Position			
	2023	2022	Variance
<b>REVENUES</b>			
<i>Program:</i>			
Charges for services	\$ 66,346	\$ 56,007	\$ 10,339
Operating grants and contributions	481,978	622,456	(140,478)
Capital grants and contributions	175,735	-	175,735
<i>General:</i>			
Property taxes	2,703,189	2,732,109	(28,920)
Grants and contributions, not restricted to specific programs	95,265	61,517	33,748
Unrestricted investment earnings	24,302	4,335	19,967
Other	49,060	15,120	33,940
Total Revenues	<u>3,595,875</u>	<u>3,491,544</u>	<u>104,331</u>
<b>EXPENSES</b>			
<i>Governmental Activities:</i>			
General Government	511,310	407,453	103,857
Public Safety	64,987	76,954	(11,967)
Public Works	728,309	778,247	(49,938)
Housing and Development	38,176	26,970	11,206
Health and Welfare	7,277	7,188	89
Culture and Recreation	54,571	52,242	2,329
Education	2,070,558	2,263,765	(193,207)
Interest on long-term debt	66,013	68,138	(2,125)
Total Expenses	<u>3,541,201</u>	<u>3,680,957</u>	<u>(139,756)</u>
Change in Net Position	54,674	(189,413)	<u>\$ 244,087</u>
Beginning Net Position	<u>6,682,149</u>	<u>6,871,562</u>	
Ending Net Position	<u>\$ 6,736,823</u>	<u>\$ 6,682,149</u>	

**Governmental activities.** Governmental activities increased the Town of Union, CT's net position by \$54,674.

Key elements of this increase are as follows:

- The increase in governmental fund balance of \$155,269.

Seventy-five percent (75%) of the revenues of the Town were derived from property taxes, followed by sixteen percent (16%) from grants and contributions, seven percent (7%) from investment income and other sources, and two percent (2%) from charges for services.

Fifty-eight percent (58%) of the expenses of the Town were related to education, followed by twenty-one percent (21%) related to public works, fourteen percent (14%) related to general government and seven percent (7%) 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 \$1,142,546, an increase of \$155,269 in comparison with the prior year. Forty-seven percent (47%) 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 \$531,894. 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 sixteen percent (16%) of total General Fund budgeted expenditures.

The fund balance of the Town of Union, CT's General Fund increased by \$115,192 during the current fiscal year. Key factors in this increase are as follows:

- Expected use of fund balance of \$170,000 was not needed.
- Revenues coming in more than budgeted mainly due to collection of prior year's taxes, interest, and lien fees.
- Expenditures coming in less than budgeted mainly due to board of education.

**Capital Nonrecurring Fund.** The fund balance of the Capital Nonrecurring Fund increased by \$31,576 during the current fiscal year.

**Capital Projects Fund.** The fund balance of the Capital Projects Fund increased by \$2,170 during the current fiscal year.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund did contemplate the use of fund balance of \$170,000 to balance the budget. The Town of Union, CT's budgetary revenues for the year were \$173,939 over budget and the expenditures came in \$91,374 under budget. Other financing sources came in under by \$170,000 from not needing the appropriations of fund balance.

**TOWN OF UNION, CONNECTICUT**  
Management's Discussion and Analysis  
June 30, 2023

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**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, 2023, amounts to \$7,541,008 (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 increase in the Town's investment in capital assets for the current fiscal year was \$32,136, which consisted of capital additions of \$450,974, an offset by current year depreciation of \$390,811, and a loss on disposal of \$28,027.

	2023	2022
Land	\$ 299,064	\$ 299,064
Buildings and Systems	5,502,768	5,674,002
Land Improvements	37,971	56,462
Machinery and Equipment	432,879	255,737
Infrastructure	1,268,326	1,223,607
Total	<u>\$ 7,541,008</u>	<u>\$ 7,508,872</u>

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

- Purchase of a new dump truck with plow.
- Purchase of a new tractor
- Road reconstruction

Additional information on the Town of Union, CT's capital assets can be found in Note 5 on page 26 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 \$1,964,965.

	2023	2022
Notes Payable	\$ 1,808,815	\$ 1,917,733
Equipment Financing	147,710	-
Compensated Absences	8,440	11,006
Total	<u>\$ 1,964,965</u>	<u>\$ 1,928,739</u>

The Town of Union, CT's total long-term debt increased by \$36,226 (2 percent) during the current fiscal year due to new equipment financing. Additional information on the Town of Union, CT's long-term debt can be found in Note 6 on pages 27-28 of this report.

## **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 2024 fiscal year. The Town has assigned \$200,000 of fund balance of the General Fund for spending in the 2024 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, 2023

	Governmental Activities
<b>Assets</b>	
Cash and Cash Equivalents	\$ 1,225,130
Investments	67,073
Receivables, Net	56,530
Capital Assets:	
Assets Not Being Depreciated	299,064
Assets Being Depreciated, Net	<u>7,241,944</u>
<b>Total Assets</b>	<u>8,889,741</u>
<b>Deferred Outflows of Resources</b>	<u>-</u>
<b>Liabilities</b>	
Accounts Payable and Accrued Items	125,459
Accrued Interest Payable	15,631
Unearned Revenues	46,863
Noncurrent Liabilities:	
Due Within One Year	146,767
Due In More Than One Year	<u>1,818,198</u>
<b>Total Liabilities</b>	<u>2,152,918</u>
<b>Deferred Inflows of Resources</b>	<u>-</u>
<b>Net Position</b>	
Net Investment in Capital Assets	5,584,483
Restricted for:	
Perpetual Care - Nonexpendable	23,900
Perpetual Care - Expendable	55,947
Veterans Memorial	6,952
Records Preservation	3,336
Education	16,665
Unrestricted	<u>1,045,540</u>
<b>Total Net Position</b>	<u>\$ 6,736,823</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, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
General Government	\$ 456,310	\$ 57,533	\$ 329	\$ 175,735	\$ (222,713)
Public Safety	119,987	1,378	-	-	(118,609)
Public Works	728,309	387	118,156	-	(609,766)
Housing and Development	38,176	-	-	-	(38,176)
Health and Welfare	7,277	-	76	-	(7,201)
Culture and Recreation	54,571	-	2,643	-	(51,928)
Education	2,070,558	7,048	360,774	-	(1,702,736)
Interest on Long-Term Debt	66,013	-	-	-	(66,013)
Total Governmental Activities	<u>\$ 3,541,201</u>	<u>\$ 66,346</u>	<u>\$ 481,978</u>	<u>\$ 175,735</u>	<u>(2,817,142)</u>
General Revenues:					
Property Taxes, Interest and Lien Fees					2,703,189
Grants and Contributions not Restricted to Specific Programs					95,265
Unrestricted Investment Earnings					24,302
Other					<u>49,060</u>
Total General Revenues					<u>2,871,816</u>
Change in Net Position					54,674
Net Position - Beginning of Year					<u>6,682,149</u>
Net Position - End of Year					<u>\$ 6,736,823</u>

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

**TOWN OF UNION, CONNECTICUT**

Balance Sheet  
Governmental Funds  
June 30, 2023

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 835,305	\$ 255,482	\$ 53,682	\$ 80,661	\$ 1,225,130
Investments	-	-	-	67,073	67,073
Receivables, Net of Allowance	56,530	-	-	-	56,530
Due from Other Funds	-	-	2,000	8,407	10,407
<b>Total Assets</b>	<u>\$ 891,835</u>	<u>\$ 255,482</u>	<u>\$ 55,682</u>	<u>\$ 156,141</u>	<u>\$ 1,359,140</u>
<b>Liabilities</b>					
Accounts Payable and Accrued Items	\$ 116,149	\$ -	\$ -	\$ 9,310	\$ 125,459
Unearned Revenues	-	-	46,863	-	46,863
Due to Other Funds	9,927	480	-	-	10,407
<b>Total Liabilities</b>	<u>126,076</u>	<u>480</u>	<u>46,863</u>	<u>9,310</u>	<u>182,729</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenues:					
Property Taxes and Interest	33,865	-	-	-	33,865
<b>Total Deferred Inflows of Resources</b>	<u>33,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,865</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	23,900	23,900
Restricted	-	-	-	82,900	82,900
Committed	-	255,002	8,819	40,031	303,852
Assigned	200,000	-	-	-	200,000
Unassigned	531,894	-	-	-	531,894
<b>Total Fund Balances</b>	<u>731,894</u>	<u>255,002</u>	<u>8,819</u>	<u>146,831</u>	<u>1,142,546</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 891,835</u>	<u>\$ 255,482</u>	<u>\$ 55,682</u>	<u>\$ 156,141</u>	<u>\$ 1,359,140</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, 2023

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<b>Fund balances reported in governmental funds Balance Sheet</b>	<b>\$ 1,142,546</b>
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**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>	12,996,676
<i>Depreciation</i>	(5,455,668)

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>	33,865
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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>	(15,631)
<i>Notes Payable</i>	(1,956,525)
<i>Compensated Absences</i>	<u>(8,440)</u>

<b>Net position of governmental activities</b>	<b><u>\$ 6,736,823</u></b>
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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, 2023

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes, Interest and Lien Fees	\$ 2,800,590	\$ -	\$ -	\$ -	\$ 2,800,590
Intergovernmental Revenues	601,741	-	175,735	23,548	801,024
Licenses, Permits, and Charges for Services	54,014	-	387	11,945	66,346
Investment Income	21,465	2,419	-	418	24,302
Other Revenue	54,579	-	22,508	-	77,087
Total Revenues	<u>3,532,389</u>	<u>2,419</u>	<u>198,630</u>	<u>35,911</u>	<u>3,769,349</u>
<b>Expenditures</b>					
Current:					
General Government	401,600	-	27,769	349	429,718
Public Safety	62,241	-	55,000	872	118,113
Public Works	624,712	-	71,733	484	696,929
Housing and Development	38,176	-	-	-	38,176
Health and Welfare	7,277	-	-	-	7,277
Culture and Recreation	52,854	-	-	28	52,882
Education	1,941,821	-	-	27,347	1,969,168
Debt Service	216,663	-	-	-	216,663
Capital Outlay	63,204	-	21,950	-	85,154
Total Expenditures	<u>3,408,548</u>	<u>-</u>	<u>176,452</u>	<u>29,080</u>	<u>3,614,080</u>
Excess/(Deficiency) of Revenues over Expenditures	123,841	2,419	22,178	6,831	155,269
<b>Other Financing Sources/(Uses)</b>					
Transfers In	40,508	49,157	-	-	89,665
Transfers Out	(49,157)	(20,000)	(20,008)	(500)	(89,665)
Total Other Financing Sources/(Uses)	<u>(8,649)</u>	<u>29,157</u>	<u>(20,008)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	115,192	31,576	2,170	6,331	155,269
Fund Balances at Beginning of Year	<u>616,702</u>	<u>223,426</u>	<u>6,649</u>	<u>140,500</u>	<u>987,277</u>
Fund Balances at End of Year	<u>\$ 731,894</u>	<u>\$ 255,002</u>	<u>\$ 8,819</u>	<u>\$ 146,831</u>	<u>\$ 1,142,546</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, 2023

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 155,269</b>
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**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>	450,974
<i>Depreciation expense</i>	(390,811)
<i>Loss on disposal</i>	(28,027)

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>	(97,401)
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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>Issuance of long-term debt - equipment financing notes</i>	(188,546)
<i>Principal payments on long-term debt - equipment financing notes</i>	40,836
<i>Principal payments on long-term debt - notes payable</i>	108,918

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>	896
<i>Compensated Absences</i>	<u>2,566</u>

<b>Change in net position of governmental activities</b>	<b><u>\$ 54,674</u></b>
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The notes to the financial statements are an integral part of this statement

## TOWN OF UNION, CONNECTICUT

### Notes to the Financial Statements

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#### 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 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

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#### **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.

#### **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.

## TOWN OF UNION, CONNECTICUT

### Notes to the Financial Statements

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#### **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

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**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 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><b>Assets</b></u>	<u><b>Years</b></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 assets 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

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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 assets 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

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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, 2023.

	Governmental Funds
Cash	\$ 677,666
Cash Equivalents	547,464
Total Cash and Cash Equivalents	<u>\$ 1,225,130</u>

**TOWN OF UNION, CONNECTICUT**  
Notes to the Financial Statements

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**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	\$ 1,225,130
Less: Cash Equivalents (STIF)	(547,464)
Plus: Investments (CDs)	<u>67,073</u>
	<u>\$ 744,739</u>

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$744,739 and the bank balance was \$797,026. Of the bank balance, the Federal Depository Insurance Corporation insured \$446,898.

As of June 30, 2023, \$350,128 of the Town's bank balance of \$797,026 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 290,115
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	<u>60,013</u>
Total	<u>\$ 350,128</u>

**Cash Equivalents**

At June 30, 2023, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$547,464. 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, 2023:

	Governmental Funds
Certificates of Deposit	<u>\$ 67,073</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, 2023, 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	\$ 67,703	\$ 67,703	\$ -	\$ -

**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
Receivables:	
Property Taxes	\$ 35,708
Interest, Liens, and Fees	6,178
Intergovernmental	15,944
Accounts	-
Gross Receivables	57,830
Less Allowance for	
Uncollectibles:	
Property Taxes	(1,000)
Interest, Liens, and Fees	(300)
Total Allowance	(1,300)
Net Total Receivables	\$ 56,530

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	\$ 46,863

**TOWN OF UNION, CONNECTICUT**  
Notes to the Financial Statements

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**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, 2023, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Capital Nonrecurring	\$ 1,520
General Fund	Nonmajor Governmental Funds	8,407
Capital Nonrecurring	Nonmajor Governmental Funds	<u>480</u>
		<u>\$ 10,407</u>

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, 2023, were as follows:

Transfers In:	Transfers Out:	Total
General Fund	Nonmajor Governmental Funds	\$ 500
General Fund	Capital Project Fund	20,008
General Fund	Capital Nonrecurring Fund	20,000
Capital Nonrecurring Fund	General Fund	<u>49,157</u>
		<u>\$ 89,665</u>



**TOWN OF UNION, CONNECTICUT**  
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**NOTE 5 – CAPITAL ASSETS**

The following is a summary of the change in capital assets as of June 30, 2023:

	Beginning Balance	Increases	Decreases	Ending Balances
<b>Governmental Activities</b>				
Capital assets, not being depreciated				
Land and Land Development Rights	\$ 299,064	\$ -	\$ -	\$ 299,064
Total capital assets, not being depreciated	<u>299,064</u>	<u>-</u>	<u>-</u>	<u>299,064</u>
Capital assets, being depreciated				
Buildings	8,387,971	-	-	8,387,971
Land Improvements	369,816	-	-	369,816
Machinery, Equipment, and Vehicles	863,490	255,496	(121,120)	997,866
Infrastructure	2,746,481	195,478	-	2,941,959
Total capital assets, being depreciated	<u>12,367,758</u>	<u>450,974</u>	<u>(121,120)</u>	<u>12,697,612</u>
Less accumulated depreciation for:				
Buildings	2,713,969	171,234	-	2,885,203
Land Improvements	313,354	18,491	-	331,845
Machinery, Equipment, and Vehicles	607,753	50,327	(93,093)	564,987
Infrastructure	1,522,874	150,759	-	1,673,633
Total accumulated depreciation	<u>5,157,950</u>	<u>390,811</u>	<u>(93,093)</u>	<u>5,455,668</u>
Total capital assets, being depreciated, net	<u>7,209,808</u>	<u>60,163</u>	<u>(28,027)</u>	<u>7,241,944</u>
Capital assets, net	<u>\$ 7,508,872</u>	<u>\$ 60,163</u>	<u>\$ (28,027)</u>	<u>\$ 7,541,008</u>

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

General Government	\$ 26,592
Public Safety	1,874
Public Works	211,220
Recreation	1,689
Education	149,436
Total	<u>\$ 390,811</u>

**TOWN OF UNION, CONNECTICUT**  
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**NOTE 6 – LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balances	Due Within One Year
<b>Governmental Activities</b>					
Notes Payable	\$ 1,917,733	\$ -	\$ (108,918)	\$ 1,808,815	\$ 112,492
Equipment Financing	-	188,546	(40,836)	147,710	34,275
Compensated Absences	11,006	-	(2,566)	8,440	-
Total	<u>\$ 1,928,739</u>	<u>\$ 188,546</u>	<u>\$ (152,320)</u>	<u>\$ 1,964,965</u>	<u>\$ 146,767</u>

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

**Notes Payable**

The Town has a note payable at June 30, 2023, of \$1,808,815. 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:

Year(s)	Principal	Interest	Total
2024	\$ 112,492	\$ 62,525	\$ 175,017
2025	116,540	58,477	175,017
2026	120,558	54,459	175,017
2027	124,714	50,303	175,017
2028	128,887	46,130	175,017
2029-2033	714,821	160,263	875,084
2034-2036	490,803	34,235	525,038
Total	<u>\$ 1,808,815</u>	<u>\$ 466,392</u>	<u>\$ 2,275,207</u>

Interest paid and expensed on notes payable for the year ended June 30, 2023, totaled \$66,098.

**Equipment Financing**

The Town entered into an equipment financing agreement to replace a dump truck with a plow in October 2022. The interest rate is 4.99% with an annual payment of \$41,646 for five years ending in November 2026. The balance at June 30, 2023, was \$147,710.

The annual debt service requirements of the Town's equipment financing are as follows:

Year(s)	Principal	Interest	Total
2024	\$ 34,275	\$ 7,371	\$ 41,646
2025	35,986	5,660	41,646
2026	37,782	3,865	41,647
2027	39,667	1,979	41,646
Total	<u>\$ 147,710</u>	<u>\$ 18,875</u>	<u>\$ 166,585</u>

Interest paid and expensed on equipment financing for the year ended June 30, 2023, totaled \$810.

**TOWN OF UNION, CONNECTICUT**  
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**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 the 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.

**NOTE 7 - FUND BALANCE COMPONENTS**

The components of fund balance for the governmental funds at June 30, 2023, 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	\$ -	\$ -	\$ -	\$ 6,952	\$ 6,952
Perpetual Care - Expendable	-	-	-	55,947	55,947
Town Clerk Documents	-	-	-	3,336	3,336
Education	-	-	-	16,665	16,665
Total Restricted	\$ -	\$ -	\$ -	\$ 82,900	\$ 82,900
Committed to:					
General Government	\$ -	\$ -	\$ -	\$ 40,031	\$ 40,031
Public Works	-	-	8,819	-	8,819
Capital	-	255,002	-	-	255,002
Total Committed	\$ -	\$ 255,002	\$ 8,819	\$ 40,031	\$ 303,852
Assigned:					
Subsequent Budget	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Total Assigned	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Unassigned:	\$ 531,894	\$ -	\$ -	\$ -	\$ 531,894

**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 8 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, 2023, was \$7,598. 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.

**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](http://www.ct.gov).

## TOWN OF UNION, CONNECTICUT

### Notes to the Financial Statements

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**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.

**Minimum Benefit:** Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit of \$1,200 to teachers who retire under the normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

**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, 2023, the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$43,297. Covered payroll for the Town for the year ended June 30, 2023, was approximately \$618,530.

**Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:** At June 30, 2023, 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

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Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>2,186,647</u>
Total	<u>\$ 2,186,647</u>

The net pension liability was measured as of June 30, 2022, 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, 2023, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2023, the Town recognized benefits expense and contribution revenue of \$172,401 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$211,342 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

*Actuarial Assumptions:* The total pension liability was determined by an actuarial valuation as of June 30, 2022, 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

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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%	5.40%
Developed Market Intl. Stock Fund	11.00%	6.40%
Emerging Market Intl. Stock Fund	9.00%	8.60%
Core Fixed Income Fund	13.00%	0.80%
Emerging Market Debt Fund	5.00%	3.80%
High Yield Bond Fund	3.00%	3.40%
Real Estate Fund	19.00%	5.20%
Private Equity	10.00%	9.40%
Private Credit	5.00%	6.50%
Alternative Investments	3.00%	3.10%
Liquidity Fund	2.00%	-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, 2023, the following employees were covered by the benefit terms:

Active participants	7
Total	<u><u>7</u></u>

**TOWN OF UNION, CONNECTICUT**  
Notes to the Financial Statements

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*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](http://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 \$220 per month for a retired member plus an additional \$220 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 \$440 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 \$2,438.

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

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*Actuarial Assumptions* - The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, 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	3.54%
Prior Measurement Date	2.16%

The projected fiduciary net position is projected to be depleted in 2027.

Single equivalent interest rate

Measurement Date	3.53%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	2.17%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	Known increases until calendar year 2024, then general trend decreasing to an ultimate rate of 4.50% by 2031
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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%	-0.98%	1.12%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		1.50%	

*Discount Rate* - The discount rate used to measure the total OPEB liability was 3.53%. 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, 2022. In addition to the actuarial methods and assumptions of the June 30, 2022 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 2027 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	\$ 164,007	\$ 191,500	\$ 227,151

**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 (2.53%)	Current Discount Rate (3.53%)	1% Increase (4.53%)
Net OPEB liability	\$ 230,426	\$ 191,500	\$ 159,595

*Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions:* At June 30, 2023, 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>191,500</u>
Total	<u>\$ 191,500</u>

The net OPEB liability was measured as of June 30, 2022, 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, 2023, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2023, the Town recognized OPEB expense and revenue of \$2,438 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$11,543 for OPEB expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

**NOTE 9 – 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, 2023, 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.

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**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 10 – 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, 2023, 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 11 – 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. 99 – *Omnibus 2022*** - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for the Town's reporting period beginning July 1, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the Town's reporting period beginning July 1, 2023.

**TOWN OF UNION, CONNECTICUT**  
Notes to the Financial Statements

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GASB Statement No. 100 – *Accounting Changes and Error Corrections* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2023.

GASB Statement No. 101 – *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2024.

# **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, 2023

Page 1 of 5

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary Basis	Variance
<b>REVENUES</b>				
<b>Property Taxes</b>				
Current Taxes	\$ 2,661,960	\$ 2,661,960	\$ 2,668,322	\$ 6,362
Interest and Lien Fees on Current Taxes	6,000	6,000	8,827	2,827
Prior Year Taxes	22,000	22,000	59,403	37,403
Interest and Lien Fees on Prior Year Taxes	8,000	8,000	32,673	24,673
Motor Vehicle Supplement	26,000	26,000	31,230	5,230
Telephone Access Line	1,304	1,304	1,353	49
Tax Refund/Rebates	(1,400)	(1,400)	(1,218)	182
<b>Total Property Taxes</b>	<u>2,723,864</u>	<u>2,723,864</u>	<u>2,800,590</u>	<u>76,726</u>
<b>Intergovernmental</b>				
<b>State Education Grants</b>				
Education Equalization Grant	211,728	211,728	211,728	-
Adult Education	1,375	1,375	1,677	302
<b>Total State Education Grants</b>	<u>213,103</u>	<u>213,103</u>	<u>213,405</u>	<u>302</u>
<b>State Grants</b>				
Local Capital Improvement Grant	14,290	14,290	14,104	(186)
Town Aid Road	124,613	124,613	124,060	(553)
Miscellaneous Grants	-	-	16,606	16,606
Pilot for State Property	15,426	15,426	24,678	9,252
Pequot Grant	19,013	19,013	19,013	-
Elderly Busing Grant	5,000	5,000	76	(4,924)
<b>Total State Grants</b>	<u>178,342</u>	<u>178,342</u>	<u>198,537</u>	<u>20,195</u>
<b>Other Grants</b>				
State Reimbursement Taxes	23	23	25	2
Traffic Violation Surcharges	15,000	15,000	14,935	(65)
<b>Total Other Grants</b>	<u>15,023</u>	<u>15,023</u>	<u>14,960</u>	<u>(63)</u>
<b>Total Intergovernmental</b>	<u>406,468</u>	<u>406,468</u>	<u>426,902</u>	<u>20,434</u>
<b>Charges for Services</b>				
Miscellaneous Fees	1,000	1,000	630	(370)
Town Clerk's Office	1,500	1,500	784	(716)
Real Estate Conveyance Tax	10,000	10,000	12,358	2,358
Planning and Zoning Permits/Regulations	2,000	2,000	1,888	(112)
Land Use Fees	1,000	1,000	1,560	560
Zoning Board of Appeals	100	100	-	(100)
Building Permits	10,000	10,000	36,794	26,794
<b>Total Charges for Services</b>	<u>25,600</u>	<u>25,600</u>	<u>54,014</u>	<u>28,414</u>
<b>Other</b>	<u>5,000</u>	<u>5,000</u>	<u>34,700</u>	<u>29,700</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, 2023

Page 2 of 5

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
<b>Investment Income</b>	\$ 2,800	\$ 2,800	<b>\$ 21,465</b>	\$ 18,665
<b>Total Revenues</b>	<u>3,163,732</u>	<u>3,163,732</u>	<b><u>3,337,671</u></b>	<u>173,939</u>
<b>Other Financing Sources</b>				
Appropriation of Fund Balance	170,000	170,000	-	(170,000)
Transfers in - Capital Non-Recurring	20,000	20,000	<b>20,000</b>	-
Transfers in - Cemetery Fund	500	500	<b>500</b>	-
Total Other Financing Sources	<u>190,500</u>	<u>190,500</u>	<b><u>20,500</u></b>	<u>(170,000)</u>
<b>Total Revenues and Other Financing Sources</b>	<u>3,354,232</u>	<u>3,354,232</u>	<b><u>3,358,171</u></b>	<u>3,939</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
<b>Board of Selectmen</b>				
First Selectman's Salary	23,304	23,304	<b>23,304</b>	-
Selectmen Salaries	8,521	8,521	<b>8,521</b>	-
Selectmen's Clerk Salary	20,056	20,056	<b>20,056</b>	-
Selectmen's Other	3,000	3,000	<b>2,832</b>	168
Supplies	1,500	1,500	<b>1,061</b>	439
Printing and Postage	1,000	1,000	<b>969</b>	31
Telephone	6,500	6,500	<b>5,798</b>	702
Probate Court	800	800	<b>531</b>	269
Social Security and Medicare	33,905	33,905	<b>31,162</b>	2,743
Retirement	10,545	10,545	<b>7,598</b>	2,947
Sexton's Salary	2,537	2,537	<b>2,537</b>	-
Legal Fees	1,500	1,500	<b>375</b>	1,125
Total Board of Selectmen	<u>113,168</u>	<u>113,168</u>	<b><u>104,744</u></b>	<u>8,424</u>
<b>Assessor's Office</b>				
Assessor's Salary	22,519	22,519	<b>22,519</b>	-
Assessor's Certified Compensation	1,000	1,000	<b>1,000</b>	-
Assistant Assessor's Salary	5,853	5,853	<b>5,853</b>	-
Assessor's Other	5,900	5,900	<b>4,911</b>	989
Assessor Software Maintenance	13,000	14,038	<b>14,038</b>	-
Assessor's Revaluation	10,000	10,586	<b>10,586</b>	-
Total Assessor's Office	<u>58,272</u>	<u>59,896</u>	<b><u>58,907</u></b>	<u>989</u>
<b>Tax Collector's Office</b>				
Tax Collector's Salary	18,611	18,611	<b>18,611</b>	-
Tax Collector's Certified Compensation	1,000	1,000	<b>1,000</b>	-
Assistant Tax Collector Salary	5,853	5,853	<b>5,853</b>	-
Tax Collector's Office Other	6,400	6,400	<b>5,598</b>	802
Tax Collector Software Maintenance	4,600	4,600	<b>4,402</b>	198
Total Tax Collector's Office	<u>36,464</u>	<u>36,464</u>	<b><u>35,464</u></b>	<u>1,000</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, 2023

Page 3 of 5

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
<b>Town Clerk's Office</b>				
Town Clerk's Salary	\$ 18,611	\$ 18,611	\$ 18,611	\$ -
Town Clerk's Certified Compensation	1,000	1,000	1,000	-
Assistant Town Clerk's Salary	4,502	4,502	4,502	-
Town Clerk's Office Other	6,000	6,000	4,919	1,081
Total Town Clerk's Office	30,113	30,113	29,032	1,081
<b>Registrars' Office</b>				
Registrars' Salaries	4,350	4,350	1,425	2,925
Registrars' Other	3,050	3,050	474	2,576
Elections Salaries	5,900	5,900	2,400	3,500
Elections Other	5,850	5,850	5,144	706
Total Registrars' Office	19,150	19,150	9,443	9,707
<b>Treasurer's Office</b>				
Treasurer's Salary	18,610	18,610	18,610	-
Assistant Treasurer's Salary	4,176	4,176	4,176	-
Payroll Clerk's Salary	4,176	4,176	4,176	-
Treasurer Other	3,800	3,800	3,061	739
Total Treasurer's Office	30,762	30,762	30,023	739
<b>Board of Finance</b>				
Secretary's Salary	4,176	4,176	4,176	-
Board of Finance Other	1,000	1,000	352	648
Total Board of Finance	5,176	5,176	4,528	648
<b>Town Audit</b>	30,000	30,000	29,500	500
<b>Town Hall</b>				
Liability Insurance	49,500	49,500	44,770	4,730
Operating Contingency	24,578	14,810	14,810	-
Maintenance and Repairs	14,000	14,000	11,870	2,130
IT Support	10,000	10,000	4,804	5,196
Workers' Compensation	23,000	23,000	21,054	1,946
Building Inspector Other	500	500	426	74
Unemployment Compensation	1,000	1,000	-	1,000
Total Town Hall	122,578	112,810	97,734	15,076
<b>NECCOG</b>	2,750	2,750	2,225	525
<b>Total General Government</b>	448,433	440,289	401,600	38,689

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, 2023

Page 4 of 5

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary Basis	Variance
<b>Public Safety</b>				
Emergency Dispatch Services	\$ 3,735	\$ 3,735	\$ 3,556	\$ 179
Constables	10	10	-	10
Emergency Management	500	500	300	200
Federal Program - 504	100	100	-	100
Fire Protection	52,000	52,000	52,000	-
Fire Marshall Salary	2,462	2,462	2,462	-
Dog Warden Salary	5,115	5,115	3,846	1,269
Dog Warden Other	1,000	1,000	77	923
Tree Warden	250	250	-	250
<b>Total Public Safety</b>	<b>65,172</b>	<b>65,172</b>	<b>62,241</b>	<b>2,931</b>
<b>Public Works</b>				
Public Works Salary	169,042	147,442	143,052	4,390
Fuel	25,000	29,042	29,042	-
Town Building and Grounds Salaries	12,000	12,000	8,389	3,611
Electricity	17,500	17,500	14,952	2,548
Heating	23,000	34,875	34,875	-
Road Maintenance	213,500	192,680	192,680	-
Equipment Maintenance	19,500	19,500	18,402	1,098
Medical Insurance	40,000	51,291	51,291	-
Solid Waste and Recycling:				
Salaries	25,000	25,000	24,382	618
Maintenance	4,000	4,000	2,458	1,542
Waste Removal	72,000	77,300	77,300	-
Cemetery Salaries	7,500	7,881	7,881	-
Cemetery Other	500	500	-	500
<b>Total Public Works</b>	<b>628,542</b>	<b>619,011</b>	<b>604,704</b>	<b>14,307</b>
<b>Housing and Development</b>				
Board of Assessment Appeals Salaries	500	500	100	400
Board of Assessment Appeals Other	500	500	172	328
Building Inspector Salary	10,000	26,660	26,660	-
Zoning Enforcement Officer Salary	4,300	4,300	4,299	1
Planning & Zoning Secretary's Salary	4,176	4,176	4,176	-
Planning & Zoning Other	2,350	2,350	1,319	1,031
Zoning Land Use Fees	1,400	1,450	1,450	-
Zoning Board of Appeals Other	250	250	-	250
<b>Total Housing and Development</b>	<b>23,476</b>	<b>40,186</b>	<b>38,176</b>	<b>2,010</b>

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, 2023

Page 5 of 5

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
<b>Health and Welfare</b>				
Health District	\$ 6,275	\$ 6,275	\$ 5,880	\$ 395
Public Health Nursing	500	500	-	500
Sexual Assault Crisis	300	300	300	-
Social Services	750	750	750	-
Elderly Program	750	750	347	403
General Assistance	500	500	-	500
<b>Total Health and Welfare</b>	<u>9,075</u>	<u>9,075</u>	<u>7,277</u>	<u>1,798</u>
<b>Culture and Recreation</b>				
Library Salary	28,355	28,355	27,822	533
Library Expense	20,395	20,426	20,425	1
Elderly Busing	5,000	5,000	76	4,924
Weed Control	1,500	2,434	2,434	-
Old Home Day	1,500	1,500	1,458	42
Memorial Day	700	700	639	61
<b>Total Culture and Recreation</b>	<u>57,450</u>	<u>58,415</u>	<u>52,854</u>	<u>5,561</u>
<b>Woodstock Capital Assessment</b>	<u>12,325</u>	<u>12,325</u>	<u>11,339</u>	<u>986</u>
<b>Board of Education</b>	<u>1,808,304</u>	<u>1,808,304</u>	<u>1,755,643</u>	<u>52,661</u>
<b>Debt Service</b>				
Town Truck Debt	42,991	42,991	41,646	1,345
School Building Debt	175,017	175,017	175,017	-
<b>Total Debt Service</b>	<u>218,008</u>	<u>218,008</u>	<u>216,663</u>	<u>1,345</u>
<b>Capital Outlay</b>	<u>34,290</u>	<u>34,290</u>	<u>63,204</u>	<u>(28,914)</u>
<b>Total Expenditures</b>	<u>3,305,075</u>	<u>3,305,075</u>	<u>3,213,701</u>	<u>91,374</u>
<b>Other Financing Uses</b>				
Transfers Out - Capital and Nonrecurring	49,157	49,157	49,157	-
<b>Total Other Financing Uses</b>	<u>49,157</u>	<u>49,157</u>	<u>49,157</u>	<u>-</u>
<b>Total Expenditures and Other Financing Uses</b>	<u>3,354,232</u>	<u>3,354,232</u>	<u>3,262,858</u>	<u>91,374</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,313</u>	<u>\$ 95,313</u>

See accountant's report.

**TOWN OF UNION, CONNECTICUT**  
Notes to Required Supplementary Information

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**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, 2023:

	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Other Financing Sources (Uses)</b>
Budgetary Basis	\$ 3,337,671	\$ 3,213,701	\$ (28,657)
GAAP difference from BOE	19,879	-	-
"On-behalf" payments:			
State Teachers Retirement Fund	172,401	172,401	-
State Teachers OPEB	2,438	2,438	-
Gross up for Grants	-	20,008	20,008
GAAP Basis	<u>\$ 3,532,389</u>	<u>\$ 3,408,548</u>	<u>\$ (8,649)</u>

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

**Schedule of Proportionate Share of Net Pension Liability**

	2023	2022	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%	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	2,186,647	2,229,834	2,815,417	2,522,794	1,945,221	1,886,928	1,990,724	1,539,326	1,422,799
Total	\$ 2,186,647	\$ 2,229,834	\$ 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	\$ 618,531	\$ 521,895	\$ 492,645	\$ 638,207	\$ 625,825	\$ 659,903	\$ 575,952	\$ 537,196	\$ 537,196
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%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	59.50%

\*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	3.00% - 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 Six Fiscal Years\*

**Schedule of Proportionate Share of Net OPEB Liability**

	2023	2022	2021	2020	2019	2018
Town's percentage of the net OPEB liability	0.00%	0.00%	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	191,500	242,936	419,920	393,445	388,858	485,679
Total	<u>\$ 191,500</u>	<u>\$ 242,936</u>	<u>\$ 419,920</u>	<u>\$ 393,445</u>	<u>\$ 388,858</u>	<u>\$ 485,679</u>
Town's covered payroll	<u>\$ 618,531</u>	<u>\$ 521,895</u>	<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.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	9.46%	6.11%	2.50%	2.08%	1.49%	1.79%

\*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 an open 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, 2023

Page 1 of 2

	<b>SPECIAL REVENUE FUNDS</b>				
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
<b>Assets</b>					
Cash and Cash Equivalents	\$ 3,216	\$ 6,319	\$ 3,336	\$ 3,914	\$ 30,701
Investments	-	-	-	-	-
Receivables, Net	-	-	-	-	-
Due from Other Funds	8,407	-	-	-	-
<b>Total Assets</b>	<u>\$ 11,623</u>	<u>\$ 6,319</u>	<u>\$ 3,336</u>	<u>\$ 3,914</u>	<u>\$ 30,701</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts Payable and Accrued Items	\$ 8,407	\$ 903	\$ -	\$ -	\$ -
Unearned Revenue	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>8,407</u>	<u>903</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,216	-	3,336	-	-
Committed	-	5,416	-	3,914	30,701
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>3,216</u>	<u>5,416</u>	<u>3,336</u>	<u>3,914</u>	<u>30,701</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 11,623</u>	<u>\$ 6,319</u>	<u>\$ 3,336</u>	<u>\$ 3,914</u>	<u>\$ 30,701</u>

See accountant's report.

**TOWN OF UNION, CONNECTICUT**

Page 2 of 2

Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2023

	<b>SPECIAL REVENUE FUNDS</b>			<b>PERMANENT FUND</b>	
	<b>Milk Fund</b>	<b>Student Activities Fund</b>	<b>Veterans' Memorial Fund</b>	<b>Cemetery Trust Fund</b>	<b>Total</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 354	\$ 13,095	\$ 6,952	\$ 12,774	\$ 80,661
Investments	-	-	-	67,073	67,073
Receivables, Net	-	-	-	-	-
Due from Other Funds	-	-	-	-	8,407
<b>Total Assets</b>	<u>\$ 354</u>	<u>\$ 13,095</u>	<u>\$ 6,952</u>	<u>\$ 79,847</u>	<u>\$ 156,141</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts Payable and					
Accrued Items	\$ -	\$ -	\$ -	\$ -	\$ 9,310
Unearned Revenue	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,310</u>
Fund Balances:					
Nonspendable	-	-	-	23,900	23,900
Restricted	354	13,095	6,952	55,947	82,900
Committed	-	-	-	-	40,031
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>354</u>	<u>13,095</u>	<u>6,952</u>	<u>79,847</u>	<u>146,831</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 354</u>	<u>\$ 13,095</u>	<u>\$ 6,952</u>	<u>\$ 79,847</u>	<u>\$ 156,141</u>

See accountant's report.



**TOWN OF UNION, CONNECTICUT**

Page 1 of 2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2023

	<b>SPECIAL REVENUE FUNDS</b>				
	<b>Educational Grants Fund</b>	<b>Dog Fund</b>	<b>Records Preservation Fund</b>	<b>Kitchen Rental Fund</b>	<b>Public Library Fund</b>
<b>Revenues</b>					
Intergovernmental Revenues	\$ 20,433	\$ -	\$ 329	\$ -	\$ 2,643
Licenses, Permits and Charges for Services	-	1,378	-	825	-
Investment Income	-	-	-	-	6
Other Revenue	-	-	-	-	-
Total Revenues	<u>20,433</u>	<u>1,378</u>	<u>329</u>	<u>825</u>	<u>2,649</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	302	47	-
Public Safety	-	872	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	28
Education	20,188	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>20,188</u>	<u>872</u>	<u>302</u>	<u>47</u>	<u>28</u>
Excess/(Deficiency) of Revenues Over Expenditures	245	506	27	778	2,621
<b>Other Financing Sources/(Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	245	506	27	778	2,621
Fund Balances at Beginning of Year	<u>2,971</u>	<u>4,910</u>	<u>3,309</u>	<u>3,136</u>	<u>28,080</u>
Fund Balances at End of Year	<u>\$ 3,216</u>	<u>\$ 5,416</u>	<u>\$ 3,336</u>	<u>\$ 3,914</u>	<u>\$ 30,701</u>

See accountant's report.

**TOWN OF UNION, CONNECTICUT**

Page 2 of 2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended June 30, 2023

	<b>SPECIAL REVENUE FUNDS</b>			<b>PERMANENT FUND</b>	
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Cemetery Trust Fund	Total
<b>Revenues</b>					
Intergovernmental Revenues	\$ 143	\$ -	\$ -	\$ -	\$ 23,548
Licenses, Permits and Charges for Services	672	6,376	-	2,694	11,945
Investment Income	1	9	7	395	418
Other Revenue	-	-	-	-	-
Total Revenues	<u>816</u>	<u>6,385</u>	<u>7</u>	<u>3,089</u>	<u>35,911</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	349
Public Safety	-	-	-	-	872
Public Works	-	-	-	484	484
Culture and Recreation	-	-	-	-	28
Education	824	6,335	-	-	27,347
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>824</u>	<u>6,335</u>	<u>-</u>	<u>484</u>	<u>29,080</u>
Excess/(Deficiency) of Revenues Over Expenditures	(8)	50	7	2,605	6,831
<b>Other Financing Sources/(Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(500)	(500)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net Change in Fund Balances	(8)	50	7	2,105	6,331
Fund Balances at Beginning of Year	<u>362</u>	<u>13,045</u>	<u>6,945</u>	<u>77,742</u>	<u>140,500</u>
Fund Balances at End of Year	<u>\$ 354</u>	<u>\$ 13,095</u>	<u>\$ 6,952</u>	<u>\$ 79,847</u>	<u>\$ 146,831</u>

See accountant's report.

# TOWN OF UNION, CONNECTICUT

## Schedule of Debt Limitation

June 30, 2023

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$ 2,716,515

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year 23

Base \$ 2,716,538

	General Purposes (2.25 x base)	Schools (4.50 x base)	Sewers (3.75 x base)	Urban Renewal (3.25 x base)	Pension Deficit (3.00 x base)
Debt Limitation:					
Statutory Debt Limits by Function	<u>\$ 6,112,211</u>	<u>\$ 12,224,421</u>	<u>\$ 10,187,018</u>	<u>\$ 8,828,749</u>	<u>\$ 8,149,614</u>
Indebtedness:					
Notes Payable	-	1,956,525	-	-	-
Total Indebtedness	-	1,956,525	-	-	-
Debt Limitation in Excess of Debt*	<u>\$ 6,112,211</u>	<u>\$ 10,267,896</u>	<u>\$ 10,187,018</u>	<u>\$ 8,828,749</u>	<u>\$ 8,149,614</u>

\*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$19,015,605.

See accountant's report.

**TOWN OF UNION, CONNECTICUT**  
Schedule of Property Taxes Levied, Collected, and Outstanding  
For the Year Ended June 30, 2023

	Outstanding July 1, 2022	Current Levy	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year				Outstanding June 30, 2023
			Additions	Deductions			Taxes	Interest	Liens	Total	
List of 10/1:											
2021		\$ 2,741,092	\$ 5,215	\$ 20,056	\$ 1,525	\$ 2,724,726	\$ 2,694,958	\$ 8,871	\$ -	\$ 2,703,829	\$ 29,768
2020	\$ 32,582	-	498	184	2,323	30,573	25,044	4,978	216	30,238	5,529
2019	13,755	-	15	-	4,537	9,233	8,821	3,302	72	12,195	412
2018	10,761	-	-	-	2,513	8,248	8,248	4,545	72	12,865	-
2017	10,080	-	-	-	2,948	7,132	7,132	3,915	48	11,095	-
2016	2,924	-	-	-	2,215	709	709	1,769	-	2,478	-
2015	2,870	-	-	-	1,003	1,867	1,867	2,072	24	3,963	-
2014	2,806	-	-	-	981	1,825	1,825	2,355	24	4,204	-
2013	2,749	-	-	-	961	1,788	1,788	2,629	24	4,441	-
2012	2,953	-	-	-	1,030	1,923	1,923	3,173	24	5,120	-
2011	2,859	-	-	-	997	1,862	1,862	3,407	24	5,293	-
2010	974	-	-	-	974	-	-	-	-	-	-
2009	967	-	-	-	967	-	-	-	-	-	-
2008	956	-	-	-	956	-	-	-	-	-	-
	<b>\$ 87,236</b>	<b>\$ 2,741,092</b>	<b>\$ 5,728</b>	<b>\$ 20,240</b>	<b>\$ 23,930</b>	<b>\$ 2,789,886</b>	<b>\$ 2,754,177</b>	<b>\$ 41,016</b>	<b>\$ 528</b>	<b>\$ 2,795,721</b>	<b>\$ 35,709</b>

Net Grand List - October 1, 2021

Tax Rate: 27.85 mills

Total Suspense Collections	-	-	-	-
Total Collections	<b>\$ 2,754,177</b>	<b>\$ 41,016</b>	<b>\$ 528</b>	<b>\$ 2,795,721</b>

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>General Fund:</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,859	\$ -	\$ -	\$ -
Assigned	200,000	170,000	175,000	175,000	175,000	170,000	160,000	160,000	140,000	140,000
Unassigned	531,894	446,702	441,285	453,137	354,773	339,501	279,821	244,618	270,156	250,847
Total General Fund	<u>\$ 731,894</u>	<u>\$ 616,702</u>	<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>
<b>All Other Governmental Funds:</b>										
Nonspendable	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900
Restricted	82,900	80,474	69,593	68,097	65,234	61,924	63,323	63,753	97,894	133,441
Committed	303,852	266,201	283,634	246,844	58,236	185,653	-	-	7	724
Assigned	-	-	-	-	205,299	24,323	240,085	191,212	188,168	229,181
Total All Other Governmental Funds	<u>\$ 410,652</u>	<u>\$ 370,575</u>	<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>
Grand Total	<u><b>\$ 1,142,546</b></u>	<u><b>\$ 987,277</b></u>	<u><b>\$ 993,412</b></u>	<u><b>\$ 966,978</b></u>	<u><b>\$ 882,442</b></u>	<u><b>\$ 805,301</b></u>	<u><b>\$ 774,988</b></u>	<u><b>\$ 683,483</b></u>	<u><b>\$ 720,125</b></u>	<u><b>\$ 778,093</b></u>

Note: 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Revenues:</b>										
Property Taxes, Interest and Lien Fees	\$ 2,800,590	\$ 2,718,068	\$ 2,712,488	\$ 2,906,287	\$ 2,832,556	\$ 2,818,202	\$ 2,781,846	\$ 2,648,659	\$ 2,641,477	\$ 2,399,233
Intergovernmental Revenues	801,024	740,106	702,459	691,881	659,362	719,751	740,670	641,109	1,017,052	678,274
Licenses, Permits, and Charges for Services	66,346	56,007	65,744	28,848	55,128	44,739	57,493	45,496	48,437	35,429
Investment Income	24,302	4,335	3,342	16,220	20,199	11,487	4,915	3,358	2,094	1,382
Other Revenues	77,087	15,120	6,671	9,882	6,975	4,767	6,936	8,592	6,517	24,237
Total Revenues	<u>3,769,349</u>	<u>3,533,636</u>	<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>
<b>Expenditures:</b>										
Current:										
General Government	\$ 429,718	\$ 380,861	\$ 357,426	\$ 348,094	\$ 357,257	\$ 327,359	\$ 344,960	\$ 312,784	\$ 317,610	\$ 300,515
Public Safety	118,113	75,080	62,728	60,976	60,041	57,233	56,876	55,034	52,784	54,820
Public Works	696,929	577,425	549,662	511,421	503,507	461,818	336,984	448,905	474,239	470,752
Housing and Development	38,176	26,970	38,812	20,828	28,828	16,781	26,947	19,521	13,710	14,514
Health and Welfare	7,277	7,188	5,897	5,484	5,079	5,075	5,479	4,561	4,174	5,021
Culture and Recreation	52,882	50,553	52,334	45,161	45,287	56,425	45,613	41,447	38,799	59,066
Education	1,969,168	2,170,462	2,187,485	2,309,207	2,288,510	2,340,696	2,264,560	2,187,070	2,173,332	2,026,332
Debt Service	216,663	175,017	2,207,690	187,824	191,894	272,438	242,877	251,178	344,362	868,850
Capital Outlay	85,154	83,495	26,172	79,587	16,676	30,808	176,056	63,356	354,534	157,750
Total Expenditures	<u>3,614,080</u>	<u>3,547,051</u>	<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>
Excess (Deficiency) of Revenues Over Expenditures	155,269	(13,415)	(1,997,502)	84,536	77,141	30,313	91,508	(36,642)	(57,967)	(819,065)
<b>Other Financing Sources (Uses):</b>										
Issuance of Notes Payable	-	-	2,023,936	-	-	-	-	-	-	-
Transfers In	89,665	117,169	59,799	111,814	49,257	123,688	45,967	42,617	40,500	48,521
Transfers Out	(89,665)	(117,169)	(59,799)	(111,814)	(49,257)	(123,688)	(45,967)	(42,617)	(40,500)	(48,521)
Insurance Recovery	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,023,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 155,269</u>	<u>\$ (13,415)</u>	<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>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>										
	6.14%	5.05%	40.42%	5.38%	5.51%	7.70%	7.31%	7.56%	10.07%	22.87%

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
2023	27.85	2021	\$ 2,724,726	\$ 2,694,958	98.9%	\$ -	\$ 2,694,958	98.9%	\$ 29,768
2022	28.60	2020	2,711,150	2,678,568	98.8%	24,336	2,702,904	99.7%	5,529
2021	28.99	2019	2,714,522	2,683,566	98.9%	26,007	2,709,573	99.8%	412
2020	30.93	2018	2,876,901	2,842,379	98.8%	32,009	2,874,388	99.9%	-
2019	31.10	2017	2,833,105	2,797,678	98.7%	32,479	2,830,157	99.9%	-
2018	* 30.84	2016	2,788,560	2,759,449	99.0%	26,896	2,786,345	99.9%	-
2017	30.27	2015	2,760,508	2,716,036	98.4%	43,469	2,759,505	100.0%	-
2016	29.60	2014	2,663,482	2,633,815	98.9%	28,686	2,662,501	100.0%	-
2015	29.00	2013	2,599,808	2,562,545	98.6%	36,302	2,598,847	100.0%	-
2014	24.37	2012	2,393,079	2,352,746	98.3%	39,303	2,392,049	100.0%	-

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

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

\* - Revaluation Performed

See accountant's report.



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# **TOWN OF UNION, CONNECTICUT**

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State Single Audit

For the Year Ended June 30, 2023

# 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, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated February 27, 2024.

**Report on 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 a 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 or significant deficiencies may exist that were not identified.

## **Report on 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  
February 27, 2024



**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**

***Opinion on 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, 2023. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 (C.G.S. Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on the compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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.

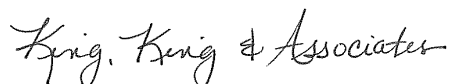
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated February 27, 2024, 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, CPAs  
Winsted, CT  
February 27, 2024

**TOWN OF UNION, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
<b>Connecticut State Library</b>		
Connecticard Payments	11000-CSL66051-17010	\$ 28
<b>Department of Transportation</b>		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	62,030
Town Aid Road Grants - STO	13033-DOT57131-43459	62,030
<b>Department of Energy and Environmental Protection</b>		
Small Town Economic Assistance Program	12052-DEP43970-40530	20,008
<b>Department of Justice</b>		
Judicial Fines and Fees	34001-JUD95162-40001	14,935
<b>Department of Education</b>		
Adult Education	11000-SDE64370-17030	1,677
<b>Office of Policy and Management</b>		
Tiered PILOT	11000-OPM20600-17111	19,428
MRSA Tiered PILOT	12060-OPM20600-35691	5,250
Municipal Revenue Sharing	12060-OPM20600-35458	16,606
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	25
Local Capital Improvement Program	12050-OPM20600-40254	14,104
<b>Total State Financial Assistance Before Exempt Programs</b>		<b>\$ 216,121</b>
<b>EXEMPT PROGRAMS</b>		
<b>Office of Policy and Management</b>		
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	19,013
<b>Department of Education</b>		
Educational Cost Sharing	11000-SDE64370-17041-82010	211,728
<b>Total Exempt Programs</b>		<b>230,741</b>
<b>Total State Financial Assistance</b>		<b><u>\$ 446,862</u></b>

See notes to schedule.



**TOWN OF UNION, CONNECTICUT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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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, 2023. 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, 2023**

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**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, 2023, and issued our unmodified report thereon dated February 27, 2024.

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:

<b>State Grantor and Program</b>	<b>State Core - CT Number</b>	<b>Expenditures</b>
<b>Office of Policy and Management</b>		
Tiered PILOT	11000-OPM20600-17111	\$ 19,428
MRSA- TIERED PILOT	12060-OPM20600-35691	\$ 5,250
Municipal Revenue Sharing	12060-OPM20600-35458	\$ 16,606
<b>Department of Transportation</b>		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	\$ 62,030
Town Aid Road - STO	13033-DOT57131-43459	\$ 62,030

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, 2023**

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**II. FINANCIAL STATEMENT FINDINGS**

- We issued reports dated February 27, 2024, 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 material weaknesses.

**III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

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