

UNION CONNECTICUT

Annual Town Report



Fiscal Year July 1, 2023 to June 30, 2024

UnionConnecticut.org

TOWN OFFICERS JULY 2023

First Selectman – 2 year term

David D. Eaton

July 1, 2023 – July 1, 2025

Selectmen – 2 year term

E. John Murdock, Jr.

July 1, 2023 – July 1, 2025

David Heck

July 1, 2023 – July 1, 2025

Town Clerk – 2 year term

Heidi O. Bradrick

July 1, 2023 – July 1, 2025

Town Treasurer – 2 year term

Amanda Gaug

July 1, 2023 – July 1, 2025

Tax Collector – 2 year term

Maureen M. Eaton

July 1, 2023 – July 1, 2025

Board of Finance – 6 year term

Christopher J. Santucci

July 1, 2023 – July 1, 2029

VACANCY (CHUCK SINGER III)

TERM TO START 5-5-2025

ENDS 7-1-2027

Mitchell E. Blank

July 1, 2023 – July 1, 2029

VACANCY (SCOTT CREVIER)

July 1, 2019 – July 1, 2025

Scott Mangold

TERM TO START 5-5-2025 UNTIL 7-1--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

VACANCY (Nathan B. Swift)

July 1, 2019 – July 1, 2025

VACANCY

TERM TO START 5-5-2025

Term ends July 1 2029

Board of Education – 4 year terms

ANDREA ESTELL

July 1, 2021 – July 1, 2025

JAMES KAVANAGH

May 1, 2023 – July 1, 2025

EMILY PERKINS

TERM TO START 5-5-2025

ENDS 7-1-2027

AMY BLANK

July 1, 2023 – July 1, 2027

EDWARD FOURNIER

July 1, 2021 – July 1, 2025

MATTHIEU SILBERMANN

July 1, 2023 – July 1, 2027

Board of Assessment Appeals – 4 year term

DAVID HECK

July 1, 2021 – July 1, 2025

Charles M. Sweetland

July 1, 2023 – July 1, 2027

EDWARD FOURNIER

May 1, 2023 – July 1, 2025

Planning & Zoning – 5 year term

Daniel Comerota

March 2023 – July 1, 2027

Stan Calabrese

July 1, 2024 – July 1, 2029

JOSEPH POPOVITCH

July 1, 2020 - July 1 2025

Andrew Mihaliak

July 1, 2023 – July 1, 2028

BARRY KAPPLAN

TERM STARTS 7-1-2026

July 1, 2021 – July 1, 2026

Planning & Zoning Alternate – 6 year term

Carol A. Berner

July 1, 2021 – July 1, 2027

Michael Kneeland

July 1, 2023 – July 1, 2029

Erick Ponkala

July 1, 2023 – July 1, 2029

Zoning Board of Appeals – 5 year term

ERIC EMHOFF

July 1, 2020 – July 1, 2025

Charles Sweetland

July 1, 2023 – July 1, 2028

Nathan Swift

July 1, 2024 – July 1, 2029

Arthur Murdock

July 1, 2022 – July 1, 2027

PATRICIA GEISSLER TERM BEGINS 2026

July 1, 2021– July 1, 2026

Zoning Board of Appeals Alternate – 4 year term

VACANCY TERM TO BEGIN 5-5-2025 Term ends

July 1, 2027

EDWARD FOURNIER

July 1, 2021 – July 1, 2025

Joseph Kratochvil

July 1, 2023 – July 1, 2027

Constables – 2 year term

Albert L. Goodhall

July 1, 2023 – July 1, 2025

Albert L. Goodhall, Jr.

July 1, 2023 – July 1, 2025

Vacancy

July 1, 2023 – July 1, 2025

Vacancy

July 1, 2023 – July 1, 2025

Library Directors – 6 year term

Ellen Silbermann

July 1, 2019 – July 1, 2025

Danielle Kneeland

July 1, 2019 - July 1, 2025

Erin Gabel

July 1, 2021 – July 1, 2027

Edward Capomacchio

July 1, 2021 – July 1, 2027

KAREN CALABRESE

TERM TO BEGIN 5-5-2025

July 1, 2023 – July 1, 2029

Cheryl D'Amico

July 1, 2023 – July 1, 2029

Registrar of Voters:

Erick Ponkala – Republican

Will Paul - Democrat

Justice of the Peace

David D. Eaton

Albert L. Goodhall

Carol Denning

Robert E. Tyler, Jr.

Mathieu J. Silberman

Heather M. Murdock

Dean Upson

OFFICE HOURS AND PHONE NUMBERS

July 1, 2023 – June 30, 2024

FAX 860 684-8830

SELECTMAN'S OFFICE

860 684-3812

Karen Johnson
Office Administrator

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

First Selectman
Selectmen

David D. Eaton
David Heck
John Murdock

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

TOWN CLERK'S OFFICE

860 684-3770

Heidi Bradrick
Carol Camerota, Asst.

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

ASSESSOR

860 684-5705

Mary Huda

By Appointment

TAX COLLECTOR

860 684-8834

Maureen Eaton
Timothy Vennart, Asst.

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

TREASURER

860 684-8834

Amanda Gaug
Lucy Goins, Asst.

By Appointment

BUILDING OFFICIAL

860 234-1053

Joseph Pajak
josephpajak@yahoo.com

By Appointment

HEALTH DEPARTMENT

860 774-4350

Northeast District Department of Health

ANIMAL CONTROL

(860) 774-1253

NECCOG
Jennifer Hutchins

By Appointment

REGISTRAR OF VOTERS

860 684-8832

Erick Ponkala (R)

By Appointment

CEMETERY SEXTON

(413) 531-6316

Jeffrey Anthony
John Talbot, Asst.

By Appointment

PUBLIC WORKS DIRECTOR

860 684-4706

David Eaton

Monday-Friday
7am – 3:30pm

UNION SCHOOL

860 684-3146

Michele Powers
Secretary

Monday-Friday
8:00am – 3:00pm

TRANSFER STATION

Wednesday 5-8pm & Saturday 8am–4pm

LIBRARY

(860)684-4913

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

Board of Selectmen Town Appointments

August 15, 2023 – August 15, 2025

Agent for the Elderly – Karen Johnson, 860 208-8113
Animal Control Officer – NECCOG Animal Services, 860 774-1253
Assessor – Mary Huda, 860 684-5705
Building Official – Joseph Pajak, 860 234-1053
Burning Official – Charles Sweetland, 860 684-6703
Cemetery Sexton – Jeffrey Anthony, 413 531-6316
Asst. Cemetery Sexton – John Talbot, 860 634-1463
Eastern Connecticut Tourism District Representative – Barry Kaplan
Emergency Management Director – Stuart Cobb Willington Fire Dept. 860 428-0288; c – 860 234-9777
Assistant Emergency Mgmt. Director – Paul Wentworth, 860 974-0324
Fire Marshall – Charles Sweetland, 860 684-6703
Assistant Fire Marshall – Mark Morrison, 860 209-7613
Health District – Northeast District Department of Health, 860 774-7350
Representative to NDDH – John Murdock, 860-428-8206; Alternate David Eaton, 860 209-6795
Memorial Day Coordinator – Karen Johnson, 860 684-3812
Mid-NEROC Representative – John Murdock
Municipal Drought Coordinator – David Heck, 860 684-6184
Selectmen's Administrative Asst. – Karen Johnson, 860 684-3812
Stafford Family Services Advisory Board Representative – Bruce Taylor
Tolland County Mutual Aid Fire Service Representative – Louis Roberts; Alternate David Eaton
Town Counsel – AnnMarie Alexander, Esq., 860 749-0793
Tree Warden – Christopher Magnano, 860 474-0293

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 – Erin-Kate Grabel-Forziati, 860 798-3357
Kelly Crevier
William Cross, 860 341-1734
Sam Essery
Janice Parsons
Robyn Wass

Committee on Aging - Sally Anderson
Carol Camerota
Andrea Estell
Patricia Geissler
Karen Johnson
Rebecca Wentworth

Revised March 2024

Assessor's Office Report 2023 Grand List

Real Estate	111,355,580
Personal Property	5,480,394
Motor Vehicles	11,223,700
 Total Net Grand List	 128,059,674

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 in Union are to be declared as Personal Property annually.

The Assessor's office is currently only open to the public by appointment. Please e-mail assessor@unionconnecticut.org with questions or to set up an appointment to meet.

Mary E. Huda, CCMA
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, 2024 follows:

Union School Graduates 2024

S. Anger
L. Buisch
J. Comarella
M. Crevier
M. Jeserski
K. Longey
A. Maiullo

High School Graduates 2024

S. Gasperini
F. Gaug
C. Jones
M. Saunders
N. Saunders
O. Wardwell

Enrollments

	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Elementary	53	47	47	45	57	51	48
Secondary	40	36	34	27	23	24	26
Vocational	3	3	2	0	1	1	1
	96	86	83	72	81	76	75

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
25-26	12	8	7	3	2	3	2	3	4	3	8	7	9	6	77

Staff 2023-2024

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	Mrs. Lauren Barlow
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
Music	Mr. Vincent LaMonica
Physical Education	Mrs. Erin Pitruzzello
Art	Mrs. Julie Hull/Mrs. Julie Frye
School Nurse	Mrs. L. Brothers, Mrs. L. Demurjian, Ms. D. Vose
Administrative Assistant	Mrs. Michele Powers
Paraeducator	Mrs. Jacqueline Woronecki
Paraeducator	Ms. Ann Burrill
Paraeducator	Mrs. Jacquelin Budd
Paraeducator	Ms. Sherry Sardi
Grounds	Mr. Bob Baxter

State and Federal Grants

To The Town

	2021-2022	2022-2023	2023-2024
ECS \$	\$211,728.00	\$211,728.00	\$211,728.00

To The School

	2021-2022	2022-2023	2023-2024
IDEA 611	\$10,021.00	\$9,499.00	\$11,803.00
IDEA 619	\$1,480.00	\$1,489.00	\$1,536.00
Small Rural School Achievement	\$19,346.00	\$10,441.00	\$24,079.00
Adult Education	\$1,445.00	\$1,677.00	\$1,496.00
Title II	\$1,751.00	\$1,710.00	\$1,194.00
Title I	\$0.00	\$0.00	\$0.00

Title IV	\$0.00	\$0.00	\$0.00
Special Education Improvement	\$15,000.00	\$10,000.00	N/A
Special Education Recovery	\$30,000.00	N/A	N/A
Special Education Recovery Bonus Population	\$25,000.00	N/A	N/A
ARP IDEA 611	\$1,956.00	N/A	N/A
ARP IDEA 619	\$186.00	N/A	N/A

School Calendar 2023-2024

August 30th	First Day	
September 4th	School Closed	Labor Day
October 9th	School Closed	Columbus Day
November 22nd-24th	School Closed	Thanksgiving Break
December 23rd-January 2nd	School Closed	Winter Break
January 15th	School Closed	Martin Luther King Jr. Day
February 19th-20th	School Closed	Presidents Day/February Break
April 15th-19th	School Closed	Spring Break
May 27th	School Closed	Memorial Day
June 13th	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) 2-3 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

2023-2024 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 Tuesdays 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; Phone: (860)684-3812

Town Website: 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 2nd Monday of May, per motion made at the Selectman's Meeting on July 17, 2017.

Local Capital Improvement Program (LoCIP) Grant Completed Projects:

- Re-painting Town Pavilion Floor
- Replacement of toilet and sink at the Union Free Public Library
- Tree removal on Cemetery Road
- Deed for Property the Town acquired from the Congregational Church of Union

Board Members and Terms for 2023-2024:

David Eaton, First Selectman – July 1, 2023 – June 30, 2025

David M. Heck, Selectman – July 1, 2023 – June 30, 2025

John Murdock, Selectman - July 1, 2023 – June 30, 2025

Office Administrator: Karen Johnson, (860)684-3812, Email: 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 2024 annual report.

Roadways:

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

Oil and chipseal consisted of 3.64 miles on Bradway, Bush, Carion, Gilbranson, Holland and Moore roads.

Drainage consisted culvert replacement on Stickney Hill.

Approximately 77 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. The parking lots at the Town Office building and library were re-stripped. A new water closet and sink were installed at the Library and the floor of the pavilion at the grove was painted.

Transfer Station:

All collected materials were transported to the center in Willimantic, or to proper destination. The new recycling building was completed and opened for operation.

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 used one-ton dump truck was purchased.

David D Eaton/ Public Works Director
Town of Union

**TOWN OF UNION
CEMETERY REPORT
FISCAL YEAR 23-24**

Balance as of July 1, 2023

Stafford Savings Bank Accounts:

CD#1700004549 \$ 67,073.21

Checking Account \$ 12,773.88

Beginning Balance **\$ 79,847.09**

Receipts:

Plots, Burials and other income \$ 4,615.25

Interest CD \$ 1,528.79

Interest Checking \$ 14.46

Total Receipts **\$ 6,158.50**

Disbursements:

A.Gaug (Bookkeeper) \$ 150.00

Town of Union \$ 500.00

Misc Expenses \$ 1,673.20

Total Disbursements **\$ 2,323.20**

Balance as of June 30, 2024 **\$ 83,682.39**

Stafford Savings Bank Accounts:

CD#1700004549 \$ 68,602.00

Checking Account \$ 15,080.39

Ending Balance **\$ 83,682.39**

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

Fiscal Year 2023 - 2024

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, 2023 – June 30, 2024.

Shed/Barn	4
Solar Panels	3
Cabin	1
Gazebo	1
Special Permit	1

Total Applications Accepted 10

Revenue collected: \$1375. Each permit includes a \$60 State fee for Land Use.

The Commission Meets on the First and Third Wednesday of each month at 7:30 pm at the Union Town Hall in the upper-level meeting room.
Please email pzc@unionconnecticut.org to be placed on the agenda.

**TOWN CLERK
REPORT 2023-2024**

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

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

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

These services include but are not limited to:

Dog Licenses

Dog licenses must be purchased when a dog reaches the age of 6 months, 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 Dayville. Contact number – (860) 774-1253

For the fiscal year 2023-2024 the town registered 136 dogs, 1 Kennel license was issued.

Sports Licenses

Hunting and Fishing information and licenses can be obtain at the DEEP web site at www.dep.state.ct.us.

Marriage Licenses and Vital Statistics

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

There were 14 marriages, 6 births and 6 deaths recorded for the 2023 – 2024 time period.

Veteran's Discharges

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

Voter Registration & Absentee Ballots

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

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.

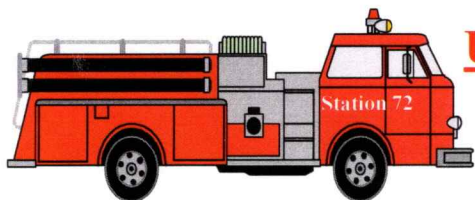
Land Records & Maps

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 144 documents for the 202-2024 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.



Union Volunteer Fire Department Inc.

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 to the interest of public safety for the Town of Union. Requests for service for 2024 were as follows:

Medical response	54	Motor vehicle accidents.....	33
Mutual aid.....	03	Hazardous materials.....	00
Brush fires.....	06	Structure fires.....	02
Wires down.....	09	Vehicle fires.....	09
Service calls.....	03	Fire alarms/CO Detector.....	07
Search & rescues.....	04	Chimney fires.....	00
Water rescues.....	00		

This is a total of 130 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.

Two chicken barbeque fundraisers were conducted to help meet requirements and purchase any needed equipment. The barbeques are held annually on the second Saturday in June and the third Saturday in August. Your support is always appreciated.

I would like to thank all the members who devote so much time to a cause that gives 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 help those in need, the department meetings are held on the fourth Thursday of every month with the annual meeting held on 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

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2024

Grand List of	Amount of Taxes Collectible	Lawful corrections		To / From Suspense	Adjusted Taxes Collectible	Amount paid to Treasurer	Actual Collections During Fiscal Year				Overpaid	6/28/2024
		Additions	Deductions				Taxes	Interest	Liens & Fees	trans to: tax only		Uncollected
10/1/2022	\$2,825,769.89	\$36,025.11 *	-\$3,700.10	-\$800.90 **	\$2,857,294.00	\$2,820,247.01	\$2,812,319.50	\$7,903.51	24	\$169.46	\$1,055.71	\$45,860.75
10/1/2021	\$29,767.26	\$878.84	-\$105.13		\$30,540.97	\$15,445.74	\$12,551.10	\$2,822.64	\$72.00		\$39.32	\$18,029.19
10/1/2020	\$5,529.07	\$245.39	-\$58.06	-\$1,779.36 **	\$3,937.04	\$1,027.24	\$910.11	\$69.13	\$48.00			\$3,026.93
10/1/2019	\$411.96	\$198.29			\$610.25	\$893.79	\$610.25	\$259.54	\$24.00			\$0.00
10/1/2018	\$0.00	\$287.46			\$287.46	\$287.46	\$287.46					\$0.00
10/1/2017	\$0.00	\$83.97			\$83.97	\$83.97	\$83.97					\$0.00
10/1/2016	\$0.00				\$0.00	\$0.00						\$0.00
10/1/2015	\$0.00				\$0.00	\$0.00						\$0.00
10/1/2014	\$0.00				\$0.00	\$0.00						\$0.00
10/1/2013	\$0.00				\$0.00	\$0.00						\$0.00

* SUPPLEMENTAL MOTOR VEHICLE BILLING OF \$31,089.84 IS IN THIS FIGURE 11/28/2023

** \$2,580.26 transferred to Suspense -

Maureen M Eaton
Tax Collector
June 30, 2024

OUTSTANDING TAXES - TOWN OF UNION**6/28/2024**

Type	Bill No	Name	Address	Amount
RE	6	Andrulot Margaret P	367 Stickney Hill Rd	\$3,119.92
RE	16	Bacon Thomas	6 Bush Rd	\$45.31
RE	25	Beaulieu Jon R & Christine	3 Westford Ave Stafford	\$14.18
RE	26	Beaulieu Jon R & Christine	3 Westford Ave Stafford	\$3,431.20
RE	336	Landing Rock LLC	23 Holland Rd	\$65.57
RE	339	Laroe Sonyia	836 Buckley Hwy	\$2,437.27
RE	364	Maciolek Richard J & Nadine	209 Bigelow Hollow Rd	\$3,206.96
RE	395	Michalec Jason	477 Buckley Highway	\$55.28
RE	396	Michalec Jason	477 Buckley Highway	\$3,093.28
RE	397	Michalec Jason	477 Buckley Highway	\$149.98
RE	403	Moore James Scott & Elisa	2 Old Barrows Rd	\$4,520.98
RE	427	Nolin Andrew & Bridgette	Rindge Road	\$402.86
RE	615	Wallach John A	78 Barrows Rd	\$2,207.62
RE	633	Woytowick Richard Dwight	69 Cemetery Rd	\$3,641.84
RE	634	Woytowick Richard Dwight	42 Cemetery Rd	\$1,334.31
PP	40036	Hayes Katherine	780 Whipple Lane	\$2,480.64
PP	40053	Northeast Site Solutions	23 Holland Rd	\$373.18
PP	40068	Serrell John Robert	41 Rindge Rd	\$120.20
MV	50095	Boulos Anne T	85 Barrows Rd	\$234.17
MV	50096	Boulos Thomas R	85 Barrows Rd	\$548.29
MV	50146	Burgess Shawna L	34A Mashapaug Rd	\$316.67
MV	50159	Cameron Amy A	279 Stickney Hill Rd	\$648.08
MV	50201	Clifford Brianna K	242 Bigelow Hollow Rd	\$223.68
MV	50210	Corbine Jeffrey S	1259 Buckley Hwy	\$14.18
MV	50211	Corbine Jeffrey S	1259 Buckley Hwy	\$14.18
MV	50212	Corbine Jeffrey S	1259 Buckley Hwy	\$307.03
MV	50213	Corbine Jeffrey S	1259 Buckley Hwy	\$329.43
MV	50220	Crevier Kelly A	251 Stickney Hill Rd	\$285.74
MV	50313	Essery Samantha J	882 Buckley Hwy	\$72.01
MV	50328	Fish Christopher J Jr	836 Buckley Hwy	\$153.94
MV	50406	Gonzalez Briana C	23 Szych Rd	\$7.08
MV	50418	Gonzalez Zachary W	23 Szych Rd	\$1,291.34
MV	50419	Gonzalez Zachary W	23 Szych Rd	\$655.45
MV	50457	Hayes Daniel E	780 Whipple Ln	\$227.65
MV	50458	Hayes Daniel E	780 Whipple Ln	\$348.71
MV	50607	Laflamme Kevin M	477 Buckley Hwy	\$141.47
MV	50626	Laroe Sonyia	836 Buckley Hwy	\$114.53
MV	50668	Lucey Mia V	1067 Buckley Hwy	\$301.64
MV	50669	Lucey Ronald S	1067 Buckley Hwy	\$503.21
MV	50670	Lucey Stefan R	1067 Buckley Hwy	\$104.33
MV	50671	Lucey Vickie S	1067 Buckley Hwy	\$605.84
MV	50672	Maciolek Brandon J	209 Bigelow Hollow Rd	\$49.61
MV	50673	Maciolek Brandon J	209 Bigelow Hollow Rd	\$203.84
MV	50674	Maciolek Richard J	209 Bigelow Hollow Rd	\$180.02
MV	50675	Maciolek Richard J	209 Bigelow Hollow Rd	\$215.74
MV	50725	Michalec Rocio D	477 Buckley Hwy	\$391.51
MV	50726	Michalec Rocio D	477 Buckley Hwy	\$81.65
MV	50727	Michalec Rocio D	477 Buckley Hwy	\$877.72
MV	50799	Palmer Caitlin M	56 Cemetery Rd	\$497.54
MV	50803	Palmer Lorna M	59 Rindge Rd	\$110.99
MV	50890	Robinson Robbie L	882 Buckley Hwy	\$14.18
MV	50891	Robinson Robbie L	882 Buckley Hwy	\$80.80
MV	50892	Robinson Robbie L	882 Buckley Hwy	\$13.61
MV	50999	Syphers Bertha O	10 Old Brown Rd	\$384.99
MV	51001	Syphers Nathan T	10 Old Brown Rd	\$137.78
MV	51002	Syphers Nathan T	10 Old Brown Rd	\$98.66
MV	51125	Webber Jordan D	61 Cemetery Rd	\$66.62
MV	51128	Willis Kimberly M	61 Cemetery Rd	\$134.95

MV	51129 Willis Kimberly M	61 Cemetery Rd	\$588.55
MVS	80011 Bliss William H	22 Cemetery Rd	\$55.57
MVS	80027 Cimmino Christopher A	366 Stickney Hill Rd	\$370.76
MVS	80031 Crevier Kelly A	251 Stickney Hill Rd	\$48.59
MVS	80041 Fish Christopher J Jr	836 Buckley Hwy	\$315.59
MVS	80044 Gonzalez Zachary W	23 Szych Rd	\$788.98
MVS	80045 Gonzalez Zachary W	23 Szych Rd	\$508.85
MVS	80052 Hevy Brandon E	16 Rindge Rd	\$149.21
MVS	80059 Hurd Taylor E	250 Stickney	\$56.90
MVS	80075 Kasulis Christopher A	58 Barrows Rd	\$214.33
MVS	80080 Laflamme Kevin M	477 Buckley Hwy	\$44.65
MVS	80096 Nichols Kristina L	1030 Buckley Hwy	\$48.25
MVS	80111 Robinson Robbie L	882 Buckley Hwy	\$83.77
MVS	80113 Rumrill Genevieve M	990 Buckley Hwy	\$363.62
MVS	80138 Torti Virginia A	47 Gilbranson Rd	<u>\$533.69</u>

Grand List of October 1, 2021

Type	Bill No	Name	Address	Amount
RE		6 Andrulot Margaret P	367 Stickney Hill Rd	\$882.82
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		395 Michalec Jason	477 Buckley Highway	\$272.65
RE		426 Nolin Andrew & Bridgette	Rindge Road	\$395.76
RE		607 Wallach John A	78 Barrows Rd	\$1,826.14
PP	40036	Hayes Katherine	780 Whipple Lane	\$2,436.88
MV	50139	Burgess Sawna L	34A Mashapaug Rd	\$84.39
MV	50308	Essery Samantha J	882 Buckley Hwy	\$55.70
MV	50450	Hayes Daniel E	780-2 Whipple Lane	\$215.84
MV	50617	Lanning Susan J	899 Buckley Hwy	\$744.71
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
MVS	80026	Burgess Sawna L	34 A Mashapaug Rd	\$140.31
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	80089	Lucey Mia V	1067 Buckley Hwy	\$172.28
MVS	80090	Lucey Vickie S	1067 Buckley Hwy	\$356.34

Grand List of October 1, 2020

Type	Bill No	Name	Address	Amount
RE		428 Nolin Andrew & Bridgette	Rindge Rd	\$406.42
PP	40102	Hayes Katherine	780 Whipple Ln	\$1,787.50
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
MVS	80090	Michalec Rocio D	477 Buckley Hwy	\$11.61

TOTAL OUTSTANDING \$66,916.87

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

Maureen M Eaton, CCMC
Tax Collector
6/30/2024

REPORT OF PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2024

2022 Grand List**SCHEDULE 1 -** Lawful corrections of property taxes (Secs. 12-27, 12-60, 12-71c, 12-84, 12-85, 12-126, 12-129 of the Connecticut General Statutes)

C of C	Bill #	Name	Grand List Due Date		Add	Deduction	Reason	Authority
2126P	40084	Toshiba America Bus Sol Inc	10/1/2022	7/1/2023		(\$10.49)	Closed before 10/1/2022	Mary E Huda, Assessor
2127M	51026	Teeson Douglas H	10/1/2022	7/1/2023		(\$17.95)	Vehicle Sold	Mary E Huda, Assessor
2128M	50820	Pelletier Claudette M	10/1/2022	7/1/2023		(\$50.23)	Vehicle Sold	Mary E Huda, Assessor
2129M	51153	Paw Safe Animal Rescue Inc	10/1/2022	7/1/2023	\$694.01		Add from Stafford	Mary E Huda, Assessor
2130M	51154	Joseph Gnazzo Company Inc	10/1/2022	7/1/2023	\$881.69		Add from Tolland	Mary E Huda, Assessor
2131M	50819	Pelletier Claudette M	10/1/2022	7/1/2023		(\$85.10)	Vehicle Sold	Mary E Huda, Assessor
2132M	375	Green Andrea	10/1/2022	7/1/2023	\$0.00	\$0.00	Name change only	Mary E Huda, Assessor
2133M	50400	Joseph Gnazzo Company Inc	10/1/2022	7/1/2023		(\$290.64)	Vehicle Total Loss	Mary E Huda, Assessor
2134M	51155	Zeiger Joan M	10/1/2022	7/1/2023	\$383.52		Not on 22 Grand List	Mary E Huda, Assessor
2135M	51142	Woronecki Joseph H	10/1/2022	7/1/2023		(\$26.65)	Vehicle Total Loss	Mary E Huda, Assessor
2136M	51156	Hebert Randy	10/1/2022	7/1/2023	\$166.13		Add from Eastford	Mary E Huda, Assessor
2137M	51157	Hebert Randy	10/1/2022	7/1/2023	\$205.54		Add from Eastford	Mary E Huda, Assessor
2138M	51158	Hebert Randy	10/1/2022	7/1/2023	\$697.98		Add from Eastford	Mary E Huda, Assessor
2139M	50985	Squillace Steven R	10/1/2022	7/1/2023		(\$31.33)	Vehicle Sold	Mary E Huda, Assessor
2140M	51096	Vault Trust	10/1/2022	7/1/2023		(\$91.46)	Vehicle Sold	Mary E Huda, Assessor
2141R	452	Palmer David & Lorna	10/1/2022	7/1/2023		(\$1,313.32)	Open Space	Mary E Huda, Assessor
2142M	50213	Corbine Jeffrey S	10/1/2022	7/1/2023		(\$329.42)	Vehicle Junked	Mary E Huda, Assessor
2143M	50760	Murdock Steven J	10/1/2022	7/1/2023		(\$53.21)	Moved out of State	Mary E Huda, Assessor
2144M	50758	Murdock Kelly V	10/1/2022	7/1/2023		(\$16.56)	Moved out of State	Mary E Huda, Assessor
2145M	50762	Murdock Steven J & Kelly V	10/1/2022	7/1/2023		(\$60.75)	Moved out of State	Mary E Huda, Assessor
2147M	51159	Leffingwell Brian J & Kristin C	10/1/2022	7/1/2023	\$674.73		Add per Taxpayer	Mary E Huda, Assessor
2148M	50761	Murdock Steven J & Kelly V	10/1/2022	7/1/2023		(\$116.66)	Moved out of State	Mary E Huda, Assessor
2149M	55160	Arini Pasquale V & Maria T	10/1/2022	7/1/2023	\$243.10		Not on 22 Grand List	Mary E Huda, Assessor
2150M	50803	Palmer Lorna M	10/1/2022	7/1/2023		(\$22.26)	Vehicle Sold	Mary E Huda, Assessor
2151M	51161	Goodhall Timothy G	10/1/2022	7/1/2023	\$544.75		Not on 22 Grand List	Mary E Huda, Assessor
2152M	51162	Talbot Jonathan L	10/1/2022	7/1/2023	\$326.96		Not on 22 Grand List	Mary E Huda, Assessor
2153M	50286	Diederich Paul J & Diane P	10/1/2022	7/1/2023		(\$261.19)	Vehicle Total Loss	Mary E Huda, Assessor
2154M	51011	Talbot Sabrina J	10/1/2022	7/1/2023		(\$118.22)	Vehicle Total Loss	Mary E Huda, Assessor
2156M	51114	Walton Theresa A	10/1/2022	7/1/2023		(\$7.85)	Vehicle Sold	Mary E Huda, Assessor
2157M	50239	Dabrowski James J	10/1/2022	7/1/2023		(\$5.50)	Vehicle Sold	Mary E Huda, Assessor
2158M	50175	Cavar Industries LLC	10/1/2022	7/1/2023		(\$210.13)	Vehicle Sold	Mary E Huda, Assessor
2159S	800146	Tatro Benjamin j	10/1/2022	1/1/2024	\$116.86			Mary E Huda, Assessor
2163S	800001	Adams Brett W	10/1/2022	1/1/2024		(\$581.18)	Plate Transfer - on reg 22 List	Mary E Huda, Assessor
Total C of C's for 2022 GL					\$4,935.27	(\$3,700.10)		continued on page 2

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)

page 2

C of C	Bill #	Name	Grand List Due Date		Add	Deduction	Authority
2021 Grand List							
2146M	51151	Leffingwell Brian J & Kristin C	10/1/2021	7/1/2022	\$661.44	Add per Taxpayer	Mary E Huda, Assessor
2155M	50983	Talbot Sabrina J	10/1/2021	10/1/2021		(\$39.32) Vehicle Total Loss	Mary E Huda, Assessor
2161M	51152	Koback John J	10/1/2021	10/1/2021	\$65.81	CAAO Reseach - Add	Mary E Huda, Assessor
2162M	51153	Millan Jeanylee	10/1/2021	10/1/2021	\$151.59	CAAO Reseach - Add	Mary E Huda, Assessor
2165M	51152	Koback John J	10/1/2021	10/1/2021		(\$65.81) Veterans exemption	Mary E Huda, Assessor
			10/1/2021	10/1/2021			Mary E Huda, Assessor
Total C of C's for 2021 GL					\$878.84	(\$105.13)	
2020 Grand List							
2160M	51145	Koback John J	10/1/2020	7/1/2021	\$58.06	CAAO Reseach - Add	Mary E Huda, Assessor
2164M	51145	Koback John J	10/1/2020	7/1/2021		(\$58.06) Veterans exemption	Mary E Huda, Assessor
2182M	51146	Rucki Heidi E	10/1/2020	7/1/2021	\$187.33	Add from Eastford	Mary E Huda, Assessor
Total C of C's for 2020 GL					\$245.39	(\$58.06)	
2019 Grand List							
2181M	51174	Rucki Heidi E	10/1/2019	7/1/2020	\$198.29	Add from Eastford	Mary E Huda, Assessor
Total C of C's for 2019 GL					\$198.29		
2018 Grand List							
2167M	51167	Rucki Heidi E	10/1/2018	7/1/2019	\$73.61	Add from Mansfield	Mary E Huda, Assessor
2180M	51168	Rucki Heidi E	10/1/2018	7/1/2019	\$213.85	Add from Eastford	Mary E Huda, Assessor
Total C of C's for 2018 GL					\$287.46		
2017 Grand List							
2166M	501177	Rucki Heidi E	10/1/2017	7/1/2018	\$83.97	Add from Mansfield	Mary E Huda, Assessor
Total C of C's for 2017 GL					\$83.97		

Maureen M Eaton, CCMC
TAX COLLECTOR
June 30, 2024

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>
Vault Trust	500 Woodward Ave, Detroit, MI	10/1/2022	7/1/2023	\$91.46	Certificate of Correction
Philip C Hancock	Southampton, NY	10/1/2022	7/1/2023	\$85.48	Certificate of Correction
Teresa A Walton	105 Rindge Road	10/1/2022	7/1/2023	\$7.85	Certificate of Correction
James J Dabrowski	44-40 Crawford Ctr	10/1/2022	7/1/2023	\$5.50	Certificate of Correction
Cavar Industries LLC	38 Mashapaug Rd	10/1/2022	7/1/2023	\$210.13	Certificate of Correction
Ethan Taylor Smith	85 George Heck Rd	10/1/2022	7/1/2023	\$470.94	Overpayment of Taxes

Totals 2022 List	\$871.36
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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

<u>Name</u>	<u>Address</u>	<u>Grand List</u>	<u>Due Date</u>	<u>Amount</u>	<u>Reason for Transfer</u>
Town of Union	Kinney Hollow Rd	10/1/2022	7/1/2023	\$800.90	Tax Exempt/Town
Presa Gary	180 Summit St Norwich, CT	10/1/2020	7/1/2021	\$875.88	Moved
Gariby-Presa Joel	180 Summit St Norwich, CT	10/1/2020	7/1/2021	\$96.10	Moved
Hine Jonathan	Mail Returned	10/1/2020	7/1/2021	\$127.56	Moved
Lanning Susan	899 Buckley Highway	10/1/2020	7/1/2021	\$679.82	Deceased

Total	\$2,580.26
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Maureen M Eaton, CCMC
Tax Collector
June 30, 2024

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>
<u>Firemen's Exemption</u>						
Bradrick Heidi	24 Cemetery Road	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Robert W & Betty J	42 Kinney Hollow Road	2022	7/1/2023	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Roger W & Melissa D	1008 Buckley Highway	2022	7/1/2023	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Cross Tammy & Joseph	617 Buckley Highway	2022	7/1/2023	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Cross William	38 Cemetery Road	2022	7/1/2023	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Cross Phillip M	617 Buckley Highway	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
DeMichael Dallas	16 Hall Road	2022	7/1/2023	\$632.78	Firefighter Sec12-81w	Board of Selectmen
Denault Richard & Jane	618 Buckley Highway	2022	7/1/2023	\$250.00	Firefighter Sec12-81w	Board of Selectmen
Eaton David D	1121 Buckley Highway	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Estell Guy M Jr	12 Lawson Road	2022	7/1/2023	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Fournier Edward A	30 Skopek	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Jellen Donna M & Michael A	901-4 Scranton Brook Ln	2022	7/1/2023	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Joslyn Richard Dean & Andrea Lisa	11 Mashapaug Road	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kneeland Michael S	776 Buckley Highway	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil John L	771 Buckley Highway	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil Joseph	775 Buckley Highway	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Lambert Joshua E	621 Buckley Highway	2022	7/1/2023	\$183.71	Firefighter Sec12-81w	Board of Selectmen
Lambert Zachary	621 Buckley Highway	2022	7/1/2023	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Murdock Edward J & Diane	69 George Heck Road	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Nichols Zachary J	1030 Buckley Highway	2022	7/1/2023	\$250.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Clinton A & Lisa M	600 Buckley Highway	2022	7/1/2023	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Deborah M & Louis E	14 Cemetery Road	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Roland	615 Buckley Highway	2022	7/1/2023	\$250.00	Firefighter Sec12-81w	Board of Selectmen
Scranton William & Carol	63 Scranton Road	2022	7/1/2023	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Sweetland Charles & Lisa	8 Skopek Road	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Swift Nathan	5 scranton brook Lane	2022	7/1/2023	\$617.46	Firefighter Sec12-81w	Board of Selectmen
Wentworth Paul J & Rebecca	19 Hall Road	2022	7/1/2023	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
TOTAL				\$ 23,433.95		

Maureen M Eaton, CCMC
TAX COLLECTOR
June 30, 2024

TOWN OF UNION

**TREASURER'S REPORT ON GENERAL FUND
FISCAL YEAR 23-24**
BALANCE AS OF JULY 1, 2023

GENERAL FUND CHECKING	\$	(5,698.75)	
GENERAL FUND MONEY MARKET	\$	201,743.53	
STIF - GENERAL FUND	\$	490,988.41	
JEWETT CITY SAVINGS BANK MM	\$	54,726.02	
BANK HOMETOWN MONEY MARKET	\$	29,795.26	
BEGINNING BALANCE	\$	771,554.47	

CASH RECEIPTS	\$	3,564,307.77
VOIDED CHECKS	\$	-

INTEREST EARNED

GENERAL FUND MONEY MARKET	\$	1,442.01	
Berkshire Bank CD	\$	3,301.91	
STIF - GENERAL FUND	\$	36,059.49	
JEWETT CITY SAVINGS BANK MM	\$	325.11	
Centreville Bank Savings	\$	3,050.32	
BANK HOMETOWN MM	\$	7,032.79	
TOTAL INTEREST	\$	51,211.63	

Disbursements-

Disbursements per Board of Education	\$	1,844,845.76
Disbursements per Board of Selectmen	\$	1,694,771.80
Total Disbursements	\$	3,539,617.56

RECEIPTS MINUS DISBURSEMENTS	\$	847,456.31
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Balance as of June 30, 2024

General Fund Checking	\$	53,541.46	
General Fund Money Market	\$	195,437.45	
STIF - General Fund	\$	277,047.90	
Jewett City Savings Bank Money Market	\$	11,551.13	
Bank Hometown Money Market	\$	56,828.05	
Centreville Bank Savings	\$	253,050.32	
Total	\$	847,456.31	

TREASURER'S REPORT ON SPECIAL REVENUE FUNDS
FISCAL YEAR 23-24

INVESTED AS OF JULY 1, 2023

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

BEGINNING BALANCE	\$ 255,481.86
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INTEREST AND DEPOSITS

Reserve Fund Money Market Interest	\$ 1,083.21
STIF RF Interest	\$ 3,127.93
Transfer from General Fund	\$ 50,369.00

TOTAL RECEIPTS AND REVENUE	\$ 54,580.14
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DISBURSEMENTS

Transfer to General Fund	\$ 100,000.00
Disbursements per Board of Selectmen	\$ -

TOTAL DISBURSEMENTS	\$ 100,000.00
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RECEIPTS MINUS DISBURSEMENTS	\$ 210,062.00
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INVESTED AS OF JUNE 30, 2024

Reserve Fund Money Market	\$ 150,459.46
STIF Reserve Fund	\$ 59,602.54

TOTAL INVESTED ENDING BALANCE	\$ 210,062.00
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Union Free Public Library

Town Report 2023-2024

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 2023-24 year include: free community activities at Old Home Day celebration (such as tie-dye, face-paint, refreshments, and Reptile Presenter); free Seed Swap at the library; distributing eclipse glasses and watching the full eclipse; working with a professional to redesign the library website; installing a small garden bed in memory of former library board member, Jackie Cappomacchio; expanding the documentation around the library's Collection Development Policy; provision of Field Day refreshments at Union School; and all-ages "Dive Into Reading" Summer Reading 2024 Program. We also held two fundraisers: Old Home Day Book Sale, and the Annual Plant Sale, made possible by incredible donations by Select Seeds of Union CT. Circulation for the year is as follows:

Physical materials		Electronic Materials	
Audiobooks	34	E-audio	873
Books	2,248	E-books	513
DVDs	113	E-video	106
Total	2,395	Total	1,396
Total physical and electronic circulation: 3,899			

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.

Library website: unionctfreepubliclibrary.org



Annual Report

(July 1, 2023 – June 30, 2024)



FROM THE DESK OF DIRECTOR LUIGI SARTORI . . .

The year is coming to an end but the future for the District and the region is bright! We have had some struggles during the transition period, both with new leadership and the departure of other long-serving staff as well as the Director. Their service to this community is profound and appreciated. The Staff have all stepped up, without exception, to keep the District a beacon of service in the region. It is by their efforts that this organization continued its successful mission as your local health provider in the region.

Our core deliverables to the community through Environmental Health services (EHS) have been challenged with a diminished workforce over this past year. Nevertheless, our tremendous staff has delivered a near record number of tasks during this renewed period of growth and development in the region. The preventative work being done is of impeccable quality and we are fortunate to be able to bolster our EHS with some new people and contractors to bridge the gap until they are fully trained.

Our Community Health program is a true labor of love as they deliver a score of both clinical and consultative services with a minimal staffing capacity. Our excellent staff have provided outreach, education, vaccinations, and countless Public Health preventions over the course of this year. We hope to significantly bolster these services in the coming years. We continue to maximize our potential with our regional partners as well as seeking new and innovative opportunities that we feel would best serve our mission for service in this great region.

I would like to express my deepest gratitude to the Board and our partner Towns for your continued support and leadership. Your vision and commitment are essential to the success of our efforts. I also want to extend my thanks to our dedicated staff, community partners, and stakeholders, whose hard work and resilience have been crucial in achieving our goals.

Looking ahead, we are excited about the opportunities to build on the momentum of this year, tackle emerging health concerns, and continue to improve the lives of those we serve. Together, we will remain steadfast in our commitment to advancing public health and creating a brighter, healthier future for our community.

THE NORTHEAST DISTRICT DEPARTMENT OF HEALTH



Mission:

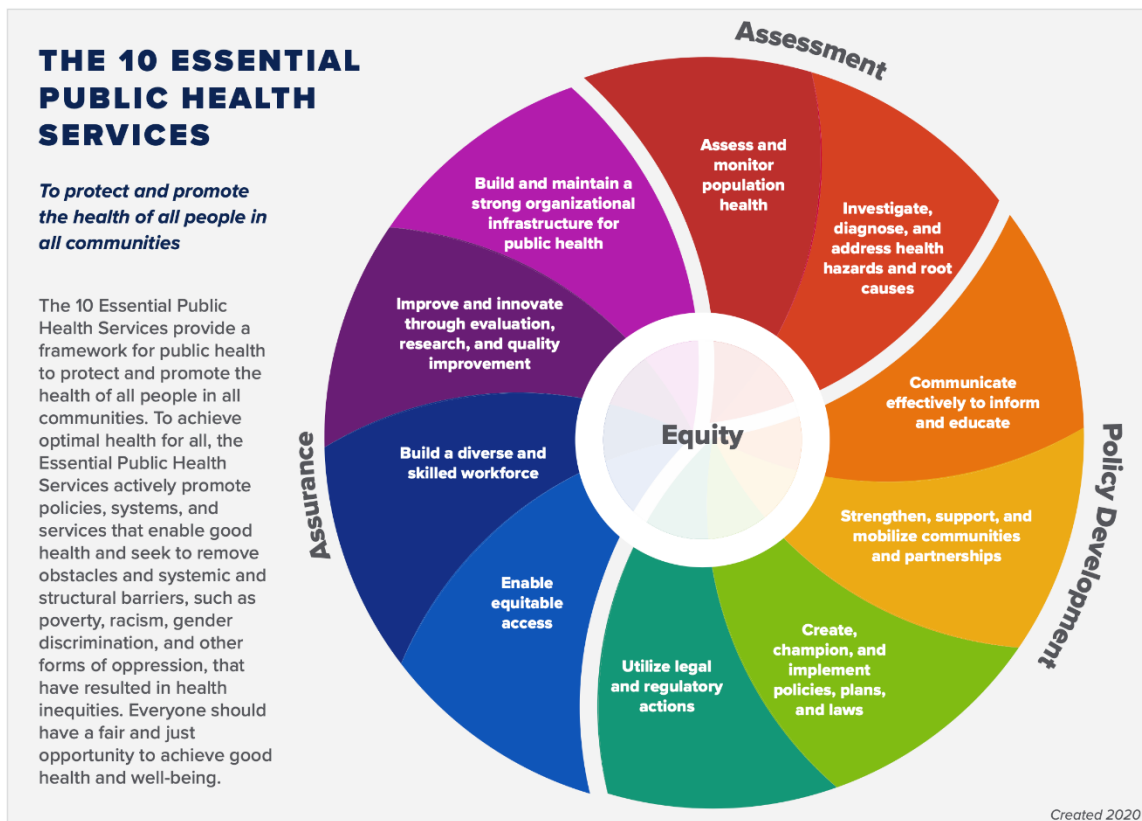
The Northeast District Department of Health will, through community partnerships, promote, protect, and improve the health of the residents of northeastern Connecticut by monitoring health concerns, preventing illness, and encouraging healthy lifestyles.

Vision:

Healthy people engaged in creating a thriving community.

Values:

Community, Trust, Accountability, Ethics, Expertise, and Peace of Mind



BOARD OF DIRECTORS-Executive Committee

Lana Salisbury- Board Chair

Robert Kelleher-Board Vice Chair

Elaine Lippke-Finance Chair

Ann Hinchman-Personnel Chair

Susan Starkey-Director of Health/Secretary/Treasurer

Jim Vannoy-Acting Director of Health//Secretary/Treasurer

Brooklyn

Robert Kelleher
Alternate-Vacant

Canterbury

Chris Lippke
Alternate-Vacant

Danielson

Elaine Lippke
Vincent Iannuzzi-Alternate

Eastford

Paul Torcellini
Alternate-Vacant

Hampton

William Archer
Allan Cahill-Alternate

Killingly

David A. Griffiths
Sean Regan
Patti George-Alternate

Plainfield

Donald Gladding
Robert Kerr
Alternate-Vacant

Pomfret

Ann Hinchman
Jorge Martinez-Alternate

Putnam

Anne Lamondy
Alternate-Vacant

Sterling

Lana Salisbury
Carla Jordan-Alternate

Thompson

Danielle Robbins
Mary Eames-Alternate

Union

E. John Murdock
David Eaton

Woodstock

Dr. Gail Dickinson
Robert Andrews-Alternate

NDDH Staff

Susan Starkey-Director of Health

Maureen Marcoux-Senior Registered Sanitarian

Jennifer Warner-Environmental Health Specialist

Donovan Moe-Environmental Health Specialist

Debra Colletti-Senior Secretary/Receptionist

Katie Broccoli-Secretary/Receptionist

Amanda Gonzalez-Public Health Programs Manager

Stephen Faucher-Emergency Preparedness Coordinator

Linda Colangelo-Education/Communication Coordinator

Matthew Lynch-Health Informatic Specialist

Lisa Harding-Dental Hygienist

Jim Vannoy-Acting Director of Health

Brittany Otto-Environmental Health Specialist

Kim Stafko- Environmental Health Specialist

Isaac Combs-Environmental Health Specialist

Tracy Farrow- Senior Secretary/Receptionist

Linda Buission-Administrative Assistant

Janine Vose-Public Health Nurse

Jessica Fuller-Nurse

Stephanie Hynes-Community Health Worker

Melissa Nichols-Finance Manager

Anne Daly-Derosier-Dental Hygienist

Medical Advisor

Dr. Kristen Xeller



Community Health

Grants

CT Department of Public Health (CT DPH) Per Capita Allocation for support of municipal and district departments of health

CT DPH and US Centers for Disease Control & Prevention (CDC) Immunizations and Vaccines for Children COVID-19 Supplements, which provides additional funding to enhance local public health efforts to support immunization activities and media campaigns to help educate Connecticut residents on the importance of vaccinations in the mitigation of serious illnesses

CT DPH/CDC (PHEP) for Public Health Emergency Preparedness efforts

CT DPH and US Centers for Disease Control & Prevention (CDC) under Component A1-Workforce of its Public Health Infrastructure Grant Program

NDDH District-Wide Services

Emergency Planning, Preparedness and Response

Radon Awareness and Test Kits – for free home testing for radon, a leading cause of lung cancer

Flu Immunizations

Lead Poisoning Prevention and Investigations

Community Health Education – covering a broad range of topics including cancer screenings, fall prevention, gun safety, immunizations, rabies, tick borne illnesses, and other topics as requested



Clinical Health Data

2024	Brooklyn	Canterbury	Eastford	Hampton	Killingly	Plainfield
REPORTABLE COMMUNICABLE DISEASE						
Babesiosis	2	2	1	0	7	6
Giardiasis	0	0	0	0	1	0
Chlamydia	n/a	n/a	n/a	n/a	n/a	n/a
Gonorrhea	n/a	n/a	n/a	n/a	n/a	n/a
Group B Streptococcus	1	1	0	0	2	1
Hepatitis B	0	0	0	0	2	0
Hepatitis C	0	2	0	0	3	7
Influenza	39	17	3	3	43	85
Legionellosis	0	0	0	0	1	1
Listeriosis	0	0	0	0	0	0
Lyme Disease	13	33	6	20	28	25
Rotavirus	0	0	0	0	0	0
Salmonellosis	1	1	0	0	2	0
Streptococcus pneumoniae	0	0	0	0	3	0
COMMUNICABLES TOTAL	56	56	10	23	92	125

DENTAL - ORAL HEALTH SCREENING & EDUCATION PROGRAMS						
Total Participating	n/a	n/a	37	n/a	475	n/a
Number of Caries	n/a	n/a	5	n/a	75	n/a
Number of Other Dental Care Needs	n/a	n/a	4	n/a	60	n/a
TOTAL DENTAL	0	0	46	0	610	0

2024	Pomfret	Putnam	Sterling	Thompson	Union	Woodstock	TOTAL
REPORTABLE COMMUNICABLE DISEASE							
Babesiosis	0	1	3	4	0	3	29
Giardiasis	0	0	0	0	0	0	1
Chlamydia	n/a	n/a	n/a	n/a	n/a	n/a	0
Gonorrhea	n/a	n/a	n/a	n/a	n/a	n/a	0
Group B Streptococcus	0	0	2	1	0	0	8
Hepatitis B	0	0	0	1	0	1	4
Hepatitis C	0	8	1	2	0	1	24
Influenza	8	29	11	16	1	14	269
Legionellosis	0	1	0	0	0	2	5
Listeriosis	1	0	0	0	0	0	1
Lyme Disease	9	8	12	9	1	12	176
Rotavirus	0	0	0	0	0	0	0
Salmonellosis	0	1	0	1	0	2	8
Streptococcus pneumoniae	0	3	2	2	0	2	12
COMMUNICABLES TOTAL	18	51	31	36	2	37	537

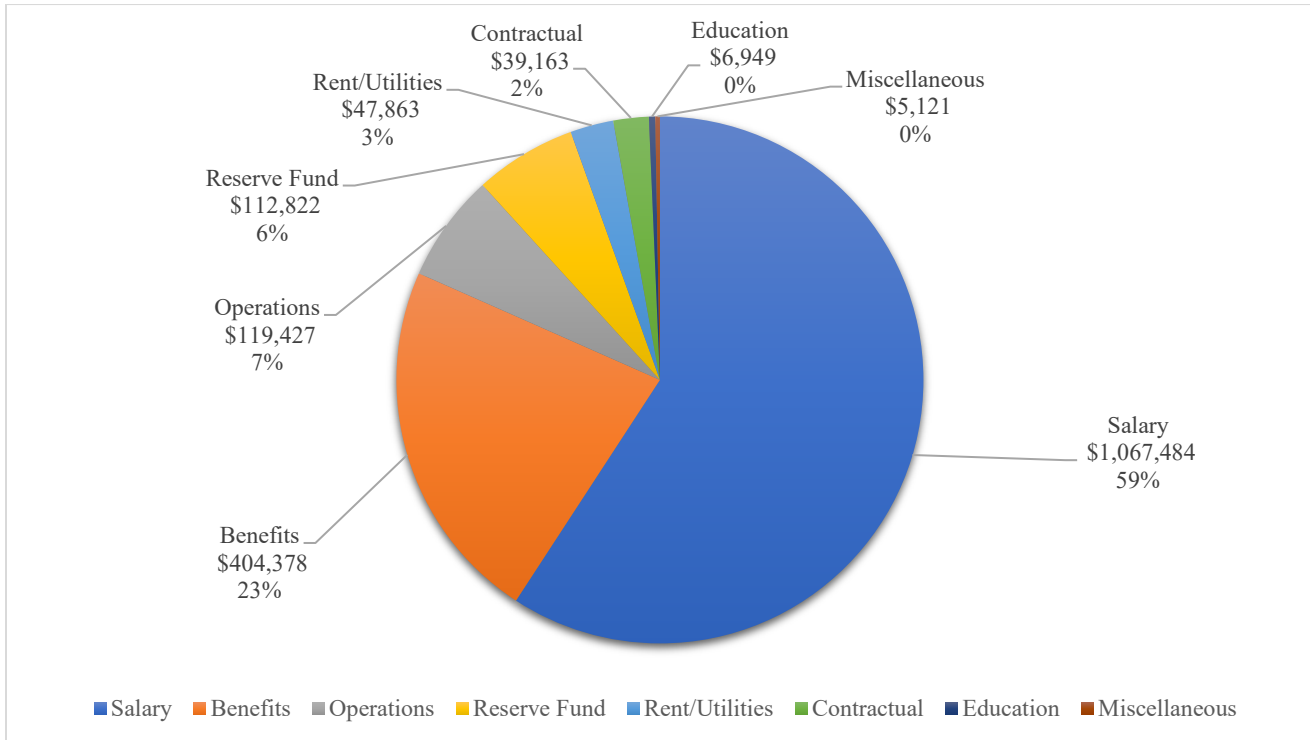
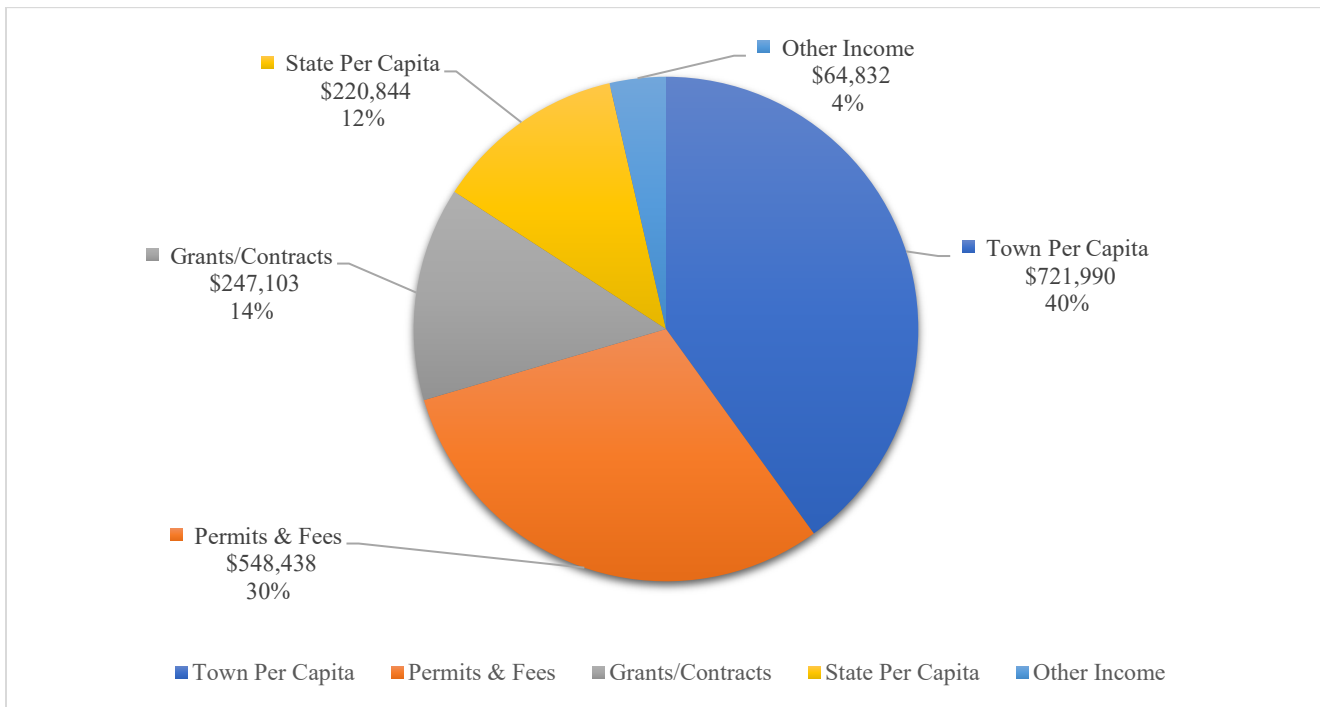
DENTAL - ORAL HEALTH SCREENING & EDUCATION PROGRAMS							
Total Participating	86	125	n/a	n/a	n/a	n/a	723
Number of Caries	11	6	n/a	n/a	n/a	n/a	97
Number of Other Dental Care Needs	13	6	n/a	n/a	n/a	n/a	83
TOTAL DENTAL	110	137	0	0	0	0	903

2024	Brooklyn	Canterbury	Eastford	Hampton	Killingly	Plainfield
ENVIRONMENTAL SERVICES						
SUBSURFACE SEWAGE DISPOSAL						
As-Built	9	17	6	1	10	9
B100	56	41	14	16	51	35
Plan Review, Commercial	0	1	0	0	0	1
Plan Review, New	30	11	7	4	17	7
Plan Review, Repair	10	7	4	4	14	20
Plan Review, Revised	14	4	0	3	10	7
Plan Review, Subdivision	4	1	0	1	1	1
Permit to Construct, Commercial	0	1	0	0	1	2
Permit to Construct, New	21	12	7	3	17	6
Permit to Construct, Repair	9	7	4	3	12	21
Soil Test, Additional	8	1	6	3	12	11
Soil Test, New	19	9	6	8	14	8
Soil Test, Repair	10	5	3	2	21	18
Tank or Sewer Line	8	6	0	1	5	9
Water Treatment Permit	0	0	0	0	1	1
Property Document Search	69	39	16	19	113	71
TOTAL	267	162	73	68	299	227
POTABLE WATER						
Well Permit	14	19	5	4	15	15
FOOD SERVICE SANITATION						
Restaurant Inspection	44	17	6	8	90	77
Restaurant Re-Inspection	1	1	0	0	0	0
Restaurant Plan Review	3	1	0	0	6	1
Temporary Food Event	28	15	1	2	20	20
TOTAL	76	34	7	10	116	98
HEALTH INSPECTIONS						
Campground	0	0	3	1	2	0
Daycare	0	0	0	0	5	1
Group Home	6	0	0	0	2	0
Hair Salon	16	0	0	0	57	69
Hotel / Motel	1	0	0	0	2	3
Medical	0	0	0	0	1	1
Nail Salon	1	0	0	0	4	5
Pool Inspection	0	0	1	0	2	2
TOTAL	24	0	4	1	75	81
COMPLAINTS						
Animal or Animal Waste	1	0	0	0	5	3
Bed Bugs	0	0	0	0	6	3
Food Service	4	0	0	0	10	3
Garbage	3	0	0	0	14	8
Heat / Water	1	2	0	0	5	0
Housing	3	1	0	0	22	20
Insects, Vermin (exclude Bed Bugs)	1	0	0	0	21	9
Lead Complaint	1	0	0	0	0	0
Mold	2	0	0	0	16	16
Odor	0	0	0	0	11	7
Outdoor Wood Furnace / Smoke	0	0	0	0	2	2
Septic	1	0	1	0	3	1
Other (includes COVID)	1	0	1	0	5	7
TOTAL	18	3	2	0	120	79
HEALTH SERVICES						
Lead Poisoning Prevention/Education	4	0	0	0	4	2
Ongoing Lead Case Management	5	3	2	6	24	19
Rabies Prevention	1	1	0	0	4	0
# Animals Tested + for Rabies	0	0	0	0	0	0
TOTAL	10	4	2	6	32	21
ENVIRONMENTAL SVCS TOTAL	409	222	93	89	657	521

2024	Pomfret	Putnam	Sterling	Thompson	Union	Woodstock	TOTAL
ENVIRONMENTAL SERVICES							
SUBSURFACE SEWAGE DISPOSAL							
As-Built	8	9	8	36	3	34	150
B100	26	10	17	37	7	69	379
Plan Review, Commercial	0	1	1	2	0	0	6
Plan Review, New	4	4	4	15	1	11	115
Plan Review, Repair	10	4	5	18	2	13	111
Plan Review, Revised	7	3	2	4	1	6	61
Plan Review, Subdivision	0	0	0	6	0	1	15
Permit to Construct, Commercial	0	2	0	1	0	0	7
Permit to Construct, New	6	7	7	20	0	18	124
Permit to Construct, Repair	10	4	6	17	2	13	108
Soil Test, Additional	8	2	4	7	2	6	70
Soil Test, New	4	5	2	28	2	9	114
Soil Test, Repair	12	4	5	17	0	19	116
Tank or Sewer Line	6	2	1	3	3	12	56
Water Treatment Permit	1	2	0	1	0	2	8
Property Document Search	47	53	38	69	8	84	626
TOTAL	149	112	100	281	31	297	2066
POTABLE WATER							
Well Permit	11	8	10	26	0	22	149
FOOD SERVICE SANITATION							
Restaurant Inspection	27	50	14	30	2	19	384
Restaurant Re-Inspection	1	0	1	1	0	0	5
Restaurant Plan Review	0	3	0	0	0	4	18
Temporary Food Event	2	9	10	9	1	18	135
TOTAL	30	62	25	40	3	41	542
HEALTH INSPECTIONS							
Campground	0	0	4	0	0	6	16
Daycare	0	3	0	2	0	1	12
Group Home	0	0	0	3	0	0	11
Hair Salon	4	42	2	16	0	4	210
Hotel / Motel	0	0	0	3	0	0	9
Medical	2	2	0	1	0	0	7
Nail Salon	1	4	0	0	0	0	15
Pool Inspection	0	0	2	4	0	3	14
TOTAL	7	51	8	29	0	14	294
COMPLAINTS							
Animal or Animal Waste	0	0	0	0	0	4	13
Bed Bugs	0	1	0	0	0	0	10
Food Service	1	9	2	3	0	0	32
Garbage	1	3	1	7	0	4	41
Heat / Water	0	0	1	0	0	0	9
Housing	0	18	0	2	0	7	73
Insects, Vermin (exclude Bed Bugs)	0	7	0	6	0	3	47
Lead Complaint	0	3	0	2	0	0	6
Mold	0	11	0	2	0	3	50
Odor	0	1	0	1	0	4	24
Outdoor Wood Furnace / Smoke	0	3	0	0	0	0	7
Septic	1	1	3	6	0	3	20
Other (includes COVID)	0	6	0	4	0	3	27
TOTAL	3	63	7	33	0	31	359
HEALTH SERVICES							
Lead Poisoning Prevention/Education	2	0	0	2	0	2	16
Ongoing Lead Case Management	1	21	2	17	4	5	109
Rabies Prevention	1	0	0	0	0	2	9
# Animals Tested + for Rabies	0	0	0	0	0	0	0
TOTAL	4	21	2	19	4	9	134
ENVIRONMENTAL SVCS TOTAL	204	317	152	428	38	414	3544

Fiscal Year 2024

TOTAL Revenue/Expenditures \$1,803,207



Town of Union General Fund
Expenses by Vendor Summary
July 2023 through June 2024

9:05 AM

10/30/2024

Accrual Basis

Jul '23 - Jun 24

A&D Portable Rentals	-870.00
Access Community Action Agency	-500.00
Adkins Printers & Stationers	-612.37
All Line Striping LLC	-1,200.00
Allstate Fire Equipment	-429.00
American Pipe & Catch Basin Cleaning	-5,089.00
Anger, Brenda	-65.00
Anthem Blue Cross and Blue Shield	-38,032.11
Anthony, Jeff	-65.00
Asplundh	-25,328.74
ASSIS, LORI	-81.25
Aubuchon Hardware	-1,302.59
Bacher Corp.	-327.34
Baker & Taylor Books	-3,395.68
Bank of America-0037	-1,965.95
Bank of America-0120	-378.07
Bank of America-3786	-1,659.20
Bank of America-3794	-437.52
Bank of America-6588	-6,146.97
Bank of America-6887	-2,180.96
BEECHER, ANNA	-185.00
Berner, Carol-v	-80.08
Bibliomation	-3,186.26
BOBCAT OF CONNECTICUT, INC	-468.00
Bradrick, Heidi -V	-1,073.00
BROTHERS, JASON	-65.00
C.N. Wood	-337.64
CAAO	-580.00
CAMA	-90.00
Camerota, Carol	-99.95
Canestri, Jeremy	-18,500.00
CARGILL	-14,170.30
Casella Waste	-70,988.75
Cavar Industries	-68,494.13
CBS	-119.18
CCM	-1,741.00
Chappell Tire Service	-3,190.00
Cheryl D'Amico	-158.80
CHLIC	-1,937.75
Christopher Santucci	-65.00
Cintas	-2,946.97
CIRMA	-61,656.00

	Jul '23 - Jun 24
CNA Surety	-456.00
Cobb, Stuart	-300.00
Cogent Leasing and Financing, Inc.	-41,646.18
Connecticut Library Consortium	-178.00
Connecticut Magazine	-49.97
Cott Systems, Inc.	-2,795.61
Cox Communications	-8,811.75
CRM Co LLC	-957.00
Cross, Tammy-V	0.00
Cross, William	-296.11
CT Council of Small Town (COST)	-975.00
CT DAS	-375.53
CT Dept of Admin Services	-1,107.00
CT Foundation for Open Government	-130.00
CT Solar Lease 3 LLC	-2,520.99
CT Tax Collectors' Association	-1,270.00
CT Town Clerks' Association	-275.00
Dabrowski, James	-5.50
DAVID HECK	-38.66
Demco, Inc.	-87.76
Dennerley, John	-65.00
Denning, Carol -V	-106.25
Department of Agriculture	-11.00
Department of Energy & Env Protection	-2,644.10
Detail Clean	-500.00
Distinctive Tree Care	-23,979.92
Dutton Associates, LLC	-2,500.00
East Coast Sign & Supply, INC	-1,551.00
Eastern Salt Company	-7,566.95
Eastford Building Supply	-147.04
Eaton, David -V	-119.50
Eaton, Maureen -V	-2,125.92
Equipment Specialists	-3,025.51
Eversource	-14,616.33
Festi's Oil Service Inc	-653.75
Foskett Equipment, Inc.	-47.37
Franc Motors, Inc.	-1,263.75
Freightliner Of Hartford, Inc.	-377.45
French River Materials of Thompson, LLC	-1,446.53
Gaug, Amanda-v	-935.34
GF CYR ELECTRIC	-250.00
Gleason, Dan	-24.74
Goodhall, Andy -V	-65.00
GORMAN GROUP	-111,782.30
Gabel-Forziati, Erin	-112.70

	Jul '23 - Jun 24
GRAVES, DONNA	-97.50
GREAT RATE RENTALS	-747.00
Guardiani, Patty	-65.00
Guillette, Cleo	-91.00
Hain Materials	-89.44
Hancock, Philip	-85.48
Hartford Courant	-1,700.10
Harvey Services, LLC	-17,795.24
HIGH GRADE GAS PROPANE	-1,726.90
HILLYARD	-292.39
Hoopla - Midwest Tape	-3,185.04
Huda, Mary -V	-2,185.00
Industrial Technical Services, INC.	-1,450.80
Insation Technologies	-5,332.31
Ivey Industries, Inc.	-63.45
J.F. Mellet Plumbing, LLC	-1,494.64
J.R. Russo & Associates, LLC	-1,553.96
Jan Pro of Central CT	-4,263.90
Jason Lake	-81.25
Jesse Anger	-100.00
Jewett City Savings Bank	-175,016.75
Joan Jubinville	-65.00
Joe Pop Electric Co.	-4,570.00
Johnson, Karen-v	-186.98
Jones, Kristen	-65.00
Kevin Koslowski	-32.50
King, King & Associates, CPAs	-33,925.00
KINSLEY	-733.82
Kneeland, Michael (V)	-2,000.00
Leanne Lake	-44.16
LHS Associates, Inc.	-1,565.00
Mable Whyte	-65.00
Maria Solecki	-120.25
Matt Waggner	-60.00
McDuffee, Brian	-46.68
McNAUGHTON	-630.00
Medical Warehouse	-200.52
Mid-NEROC	-166.23
Midstate Battery	-278.00
Midwest Tape	-31.46
Mihaliak, Robert	-97.50
MISCHEL, KYLE	-65.00
Murdock, Arthur	-186.25
Murdock, Edward John Jr.	-526.68
Murtha Cullina	-5,000.00

	Jul '23 - Jun 24
Nancy Kaplan	-312.00
NAPA-Vandi	-2,240.79
NEW PIG	-473.82
NFP	-4,000.00
NHCAA	-35.00
Northeast District Dept. of Health	-6,638.50
Northeastern Connecticut Council Of Gover	-5,217.40
NRAAO	-110.00
NRTCTA	-40.00
O'Reilly Automotive	-57.25
Peck, Roger-v	-65.00
Perkins, Philip M.	-40.00
Pinecroft Paving & Landscape LLC	-40,390.00
Premier Business Enterprises, Inc.	-2,732.00
Professional Lock & Safe Co.	-156.00
PTS	-198.74
Quality Data Service, Inc.	-13,433.36
Rae, Cailin (v)	-394.79
Ragonese, Jessica	-331.00
Reliance Life	-2,095.60
Roberts, Louis	-65.00
Rovac	-85.00
ROVAC Tolland County	-30.00
RYDIN	-309.00
SACCEC	-300.00
Scholastic Library Publishing	-374.72
Shearer, Gary	-130.00
Shemansky, Bill	-65.00
SHERWIN WILLIAMS	-82.26
Sienna, Donald	-65.00
Sienna, Michelle	-65.00
Smith, Ethan Taylor	-470.94
Soapstone Valley Equipment	-664.22
Special Olympics Connecticut	-30.00
Stafford Mechanical Services	-320.00
Staples Credit Plan	-23.78
Tall Pines	-4,935.00
Team EJP	-489.60
Terry, Mark	-65.00
The Penworthy Company	-338.83
The Woodstock Academy	-10,353.00
Tolland County Mutual Aid Fire Service	-4,033.00
Tolland Windham Tax Association	-40.00
Town of Enfield Finance Dept.	-491.00
Town Of Mansfield	-825.20

	Jul '23 - Jun 24
Tractor Supply Co	-2,903.26
Treasurer State of Connecticut	-405.90
TRI-S ENVIRONMENTAL SERVICES	-1,675.00
TRINQUE, JAMES	-195.00
Tucker, Peter	-65.00
Union School Activity Fund	-1,323.15
Union Volunteer Fire Department	-153,039.04
United Services, Inc.	-250.00
Vault Trust	-91.46
Vennart, Timothy	-108.54
VILLAGE LANDSCAPING	0.00
Village Springs Distributor, LLC.	-340.00
Vision Government Solutions	-28,973.26
W.B. Mason	-928.55
WALTON, TERESA	-7.85
Wentworth, Becky	-140.19
Western Oil, Inc.	-368.00
Wex	-4,648.54
WH Preuss Sons Inc.	-97.88
Williams Fuel Oil Co. LLC.	-54,453.05
Window Genie	-288.00
Yankee Service Company LLC	-740.80
Your Page Today, LLC.	-1,000.00
TOTAL	-1,202,125.52

TOWN OF UNION Board of Education**Payments for All Purposes****July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>
Abington Family HC LLC	1,500.00
Active Internet Technologies, LLC	329.26
ADP	4,035.77
Alyson Couillard	422.11
American Funds Service Company	15,295.00
Anthem Blue Cross and Blue Shield	89,855.75
Blick Art Materials	83.83
Brenda Anger	2,038.32
C.E.S.	668.00
CABE	1,255.00
CAPSS	2,008.00
CAS	200.00
CHLIC	3,670.76
CIRMA	73.05
Connecticut Education Association	4,230.42
COX	1,942.44
CREC	5,970.00
CT Association of Board of Education	530.00
CT Association of Superintendents	80.00
CT Solar Lease 3 LLC	10,637.40
CTRB	11,255.00
Deluxe Corporation	276.37
Detail Clean	7,200.00
Donna Vose	35.00
Eastconn	200,055.61
Eversource	15,701.24
Festi's Oil Service INC	205.80
Frontline Technologies Group, LLC	2,670.65
G.F. Cyr Electric	300.00
Green Smart Pest Control, LLC	600.00
HealthEquity, Inc.	485.00
Hillyard - New England	6,114.02
Holiday Hill Day Camp	950.00
Holly Weagle	450.00
Houghton Mifflin Company	14,810.98
Huntington Power Equipment, INC.	1,010.05
Industrial Technical Services, Inc	3,222.50
Interlocking Connections, LLC	26,575.00
J.F. Mellet Plumbing	1,265.53
Jan Pro of Central CT	19,467.99
Johnson Brothers Landscaping	2,250.00
Jostens Inc.	446.27
Julie Hull	3,090.00
Karin Frye	52.40
Kimberly Leone	2,000.00

TOWN OF UNION Board of Education

Payments for All Purposes

July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>
King, King & Associates, P.C.	3,640.00
Lauren Barlow	200.00
Lipin Dietz Associates	115.00
Lois Demurjian	430.11
Michele Powers	4,099.94
Patricia Zulick-Bessette	153.10
Paul Rae	425.43
Phoenix Environmental Laboratories, Inc.	1,823.50
Professional Lock & Safe Co. Inc	65.80
Project IMO	2,780.00
Pullman & Comley	6,532.50
Reliance Standard Life Insurance Co	3,354.00
RICOH	262.61
Ricoh USA, Inc.	3,734.62
Rock Vern Electric	13,080.00
Scholastic	178.64
School Health Corporation	595.63
Stafford Mechanical Services, Inc.	8,952.40
Steven Jackopsic	4,231.26
Stirling Benefits, Inc	3,555.00
Syme Septic Cleaning	750.00
The Woodstock Academy	389,843.92
Town of Stafford	17,500.00
Treasurer - State of Connecticut	738.00
U.S. Postal Service	421.30
Union Water Services	3,370.18
United States Treasury	11,240.38
USABlueBook	183.87
Vernon Public Schools	2,586.74
W.B. Mason Co., Inc.	3,688.67
Williams Fuel Oil Co, LLC	411.79
TOTAL	<u><u>954,258.91</u></u>

ANNUAL REPORT OF THE BUILDING OFFICIAL

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

The following permits were issued for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

New Homes	0
Additions	1
Garages/Sheds	3
Remodeling & Decks	9
Trailers/Barns	1
Pools	0
Heating	15
Electrical	28
Demolition	1
Tank Removal	1
Re-roofing/siding	9
Chimneys/woodstoves	0
Commercial/Industrial	1
Solar system	7
Replacement Foundation	1

Total permits issued – 85

Value of the construction totaled- \$1,739,410.00

Joseph Pajak
Building Official

TOWN OF UNION, CONNECTICUT

State Single Audit

For the Year Ended June 30, 2024

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, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 31, 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
December 31, 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, 2024. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2024.

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.

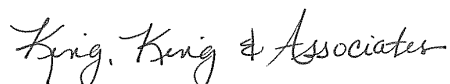
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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, 2024, 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
December 31, 2024

TOWN OF UNION, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Connecticut State Library		
Public Incentive Grant	11000-CSL66051-10020	\$ 601
Connecticard Payments	11000-CSL66051-17010	84
Historic Records Preservation	12060-CSL66094-35150	6,000
Department of Transportation		
Town Aid Road Grants	12001-DOT57131-17036	124,039
Department of Energy and Environmental Protection		
Small Town Economic Assistance Program	12052-DEP43970-40530	108,197
Department of Justice		
Judicial Fines and Fees	34001-JUD95162-40001	5,375
Department of Education		
Adult Education	11000-SDE64370-17030	1,496
Office of Policy and Management		
Tiered PILOT	12002-OPM20600-17111	25,833
Reimbursement of Property Taxes - Disability		
Exemption	11000-OPM20600-17011	27
Local Capital Improvement Program	12050-OPM20600-40254	21,478
Total State Financial Assistance Before Exempt Programs		\$ 293,130
EXEMPT PROGRAMS		
Office of Policy and Management		
Municipal Revenue Sharing	12060-OPM20600-35458	19,837
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	19,013
Department of Education		
Educational Cost Sharing	11000-SDE64370-17041-82010	211,728
Total Exempt Programs		250,578
Total State Financial Assistance		\$ 543,708

See notes to schedule.

TOWN OF UNION, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024. 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, 2024

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, 2024, and issued our unmodified report thereon dated December 31, 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:

State Grantor and Program	State Core - CT Number	Expenditures
Office of Policy and Management		
Tiered PILOT	12002-OPM20600-17111	\$ 25,883
Department of Transportation		
Town Aid Road Grants	12001-DOT57131-17036	\$ 124,039
Department of Energy and Environmental Protection		
Small Town Economic Assistance Program	12052-DEP43970-40530	\$ 108,197

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, 2024

II. FINANCIAL STATEMENT FINDINGS

- We issued reports dated December 31, 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.

TOWN OF UNION, CONNECTICUT

Annual Financial Statements

For the Year Ended June 30, 2024

TOWN OF UNION, CONNECTICUT
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For the Year Ended June 30, 2024

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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, 2024, 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, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

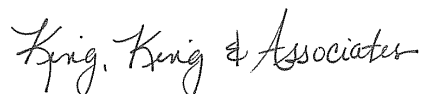
Other Information

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 December 31, 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
December 31, 2024

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2024

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, 2024.

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 \$6,673,138 (*net position*). Of this amount, \$1,097,553 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by \$63,685.
- As of the close of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$1,183,097, an increase of \$40,551 in comparison with the prior year. Of this amount, \$579,361 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 \$579,361 or 17 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
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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 and Capital Nonrecurring 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.

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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 \$6,673,138 at the close of the most recent fiscal year.

Summary Statement of Net Position

	2024	2023	Variance
Current and Other Assets	\$ 1,394,185	\$ 1,348,733	\$ 45,452
Capital Assets	7,265,870	7,541,008	(275,138)
Total Assets	<u>8,660,055</u>	<u>8,889,741</u>	<u>(229,686)</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Other Liabilities	320,337	334,720	(14,383)
Long-Term Liabilities	1,666,580	1,818,198	(151,618)
Total Liabilities	<u>1,986,917</u>	<u>2,152,918</u>	<u>(166,001)</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:			
Net Investment in Capital Assets	5,455,204	5,584,483	(129,279)
Restricted	120,381	106,800	13,581
Unrestricted	1,097,553	1,045,540	52,013
Total Net Position	<u>\$ 6,673,138</u>	<u>\$ 6,736,823</u>	<u>\$ (63,685)</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 \$129,279 primarily due to depreciation being greater than current year additions and the paydown of related debt in the amount of \$146,789.

The Town's restricted net position of \$120,381 increased by \$13,581 compared to last year's restricted net position of \$106,800.

The Town's unrestricted net position of \$1,097,553 increased by \$52,013 compared to last year's unrestricted net position of \$1,045,540.

TOWN OF UNION, CONNECTICUT
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Summary Statement of Changes in Net Position			
	2024	2023	Variance
REVENUES			
<i>Program:</i>			
Charges for services	\$ 76,221	\$ 66,346	\$ 9,875
Operating grants and contributions	631,638	481,978	149,660
Capital grants and contributions	46,863	175,735	(128,872)
<i>General:</i>			
Property taxes	2,877,654	2,703,189	174,465
Grants and contributions, not restricted to specific programs	178,630	95,265	83,365
Unrestricted investment earnings	59,493	24,302	35,191
Other	1,873	49,060	(47,187)
Total Revenues	<u>3,872,372</u>	<u>3,595,875</u>	<u>276,497</u>
EXPENSES			
<i>Governmental Activities:</i>			
General Government	460,816	511,310	(50,494)
Public Safety	165,585	64,987	100,598
Public Works	855,278	728,309	126,969
Housing and Development	28,152	38,176	(10,024)
Health and Welfare	8,944	7,277	1,667
Culture and Recreation	58,246	54,571	3,675
Education	2,290,174	2,070,558	219,616
Interest on long-term debt	68,862	66,013	2,849
Total Expenses	<u>3,936,057</u>	<u>3,541,201</u>	<u>394,856</u>
Change in Net Position	(63,685)	54,674	<u>\$ (118,359)</u>
Beginning Net Position	<u>6,736,823</u>	<u>6,682,149</u>	
Ending Net Position	<u>\$ 6,673,138</u>	<u>\$ 6,736,823</u>	

Governmental activities. Governmental activities decreased the Town of Union, CT's net position by \$63,685.

Key elements of this decrease are as follows:

- Depreciation of capitalized assets

Seventy-four percent (74%) of the revenues of the Town were derived from property taxes, followed by twenty-two (22%) from grants and contributions, two percent (2%) 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-two percent (22%) related to public works, twelve percent (12%) related to general government and eight percent (8%) 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 \$1,183,097, an increase of \$40,551 in comparison with the prior year. Forty-nine percent (49%) 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 \$579,361. 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 seventeen percent (17%) of total General Fund budgeted expenditures.

The fund balance of the Town of Union, CT's General Fund increased by \$77,467 during the current fiscal year. Key factors in this increase are as follows:

- Expected use of fund balance of \$200,000 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 decreased by \$45,420 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund did contemplate the use of fund balance of \$200,000 to balance the budget. The Town of Union, CT's budgetary revenues for the year were \$91,907 over budget and the expenditures came in \$183,364 under budget. Other financing sources came in under by \$200,000 from not needing the appropriations of fund balance.

TOWN OF UNION, CONNECTICUT
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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, 2024, amounts to \$7,265,870 (net of accumulated depreciation). This reported value in capital assets includes land, land improvements, buildings and systems, machinery, equipment and vehicles, and infrastructure assets such as roads and bridges. The total decrease in the Town's investment in capital assets for the current fiscal year was \$275,138, which consisted of capital additions of \$130,282 and an offset by current year depreciation of \$405,420.

	2024	2023
Land	\$ 299,064	\$ 299,064
Buildings and Systems	5,331,703	5,502,768
Land Improvements	19,480	37,971
Machinery and Equipment	400,898	432,879
Infrastructure	1,214,725	1,268,326
Total	<u>\$ 7,265,870</u>	<u>\$ 7,541,008</u>

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

- Purchase of a new dump truck
- 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 \$1,819,106.

	2024	2023
Notes Payable	\$ 1,696,302	\$ 1,808,815
Equipment Financing	113,434	147,710
Compensated Absences	9,370	8,440
Total	<u>\$ 1,819,106</u>	<u>\$ 1,964,965</u>

The Town of Union, CT's total long-term debt decreased by \$145,859 (7 percent) during the current fiscal year due to payments made. 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 2025 fiscal year. The Town has assigned \$230,000 of fund balance of the General Fund for spending in the 2025 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, 2024

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 1,246,416
Investments	68,602
Receivables, Net	79,167
Capital Assets:	
Assets Not Being Depreciated	299,064
Assets Being Depreciated, Net	<u>6,966,806</u>
Total Assets	<u>8,660,055</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	
Accounts Payable and Accrued Items	143,509
Accrued Interest Payable	14,619
Unearned Revenues	9,683
Noncurrent Liabilities:	
Due Within One Year	152,526
Due In More Than One Year	<u>1,666,580</u>
Total Liabilities	<u>1,986,917</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Net Investment in Capital Assets	5,455,204
Restricted for:	
Perpetual Care - Nonexpendable	23,900
Perpetual Care - Expendable	60,132
Veterans Memorial	14,844
Records Preservation	3,502
Education	18,003
Unrestricted	<u>1,097,553</u>
Total Net Position	<u>\$ 6,673,138</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, 2024

Functions/Programs	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities:					
General Government	\$ 460,816	\$ 52,887	\$ 6,318	\$ 46,863	\$ (354,748)
Public Safety	165,585	1,316	-	-	(164,269)
Public Works	855,278	-	145,517	-	(709,761)
Housing and Development	28,152	-	-	-	(28,152)
Health and Welfare	8,944	-	745	-	(8,199)
Culture and Recreation	58,246	-	4,330	-	(53,916)
Education	2,290,174	22,018	474,728	-	(1,793,428)
Interest on Long-Term Debt	68,862	-	-	-	(68,862)
Total Governmental Activities	<u>\$ 3,936,057</u>	<u>\$ 76,221</u>	<u>\$ 631,638</u>	<u>\$ 46,863</u>	<u>(3,181,335)</u>
General Revenues:					
Property Taxes, Interest and Lien Fees					2,877,654
Grants and Contributions not Restricted to Specific Programs					178,630
Unrestricted Investment Earnings					59,493
Other					<u>1,873</u>
Total General Revenues					<u>3,117,650</u>
Change in Net Position					(63,685)
Net Position - Beginning of Year					<u>6,736,823</u>
Net Position - End of Year					<u>\$ 6,673,138</u>

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

TOWN OF UNION, CONNECTICUT

Balance Sheet Governmental Funds June 30, 2024

	General Fund	Reserve for Capital Nonrecurring Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 941,960	\$ 210,062	\$ 94,394	\$ 1,246,416
Investments	-	-	68,602	68,602
Receivables, Net of Allowance	79,167	-	-	79,167
Due from Other Funds	-	-	3,213	3,213
Total Assets	<u>\$ 1,021,127</u>	<u>\$ 210,062</u>	<u>\$ 166,209</u>	<u>\$ 1,397,398</u>
Liabilities				
Accounts Payable and Accrued Items	\$ 142,667	\$ -	\$ 842	\$ 143,509
Unearned Revenues	8,470	-	1,213	9,683
Due to Other Funds	2,733	480	-	3,213
Total Liabilities	<u>153,870</u>	<u>480</u>	<u>2,055</u>	<u>156,405</u>
Deferred Inflows of Resources				
Unavailable Revenues:				
Property Taxes and Interest	57,896	-	-	57,896
Total Deferred Inflows of Resources	<u>57,896</u>	<u>-</u>	<u>-</u>	<u>57,896</u>
Fund Balances				
Nonspendable	-	-	23,900	23,900
Restricted	-	-	96,481	96,481
Committed	-	209,582	43,773	253,355
Assigned	230,000	-	-	230,000
Unassigned	579,361	-	-	579,361
Total Fund Balances	<u>809,361</u>	<u>209,582</u>	<u>164,154</u>	<u>1,183,097</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,021,127</u>	<u>\$ 210,062</u>	<u>\$ 166,209</u>	<u>\$ 1,397,398</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, 2024

Fund balances reported in governmental funds Balance Sheet	\$ 1,183,097
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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>	13,126,958
<i>Depreciation</i>	(5,861,088)

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>	57,896
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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>	(14,619)
<i>Notes Payable</i>	(1,809,736)
<i>Compensated Absences</i>	<u>(9,370)</u>

Net position of governmental activities	<u>\$ 6,673,138</u>
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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, 2024

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes, Interest and Lien Fees	\$ 2,853,623	\$ -	\$ -	\$ -	\$ 2,853,623
Intergovernmental Revenues	754,158	-	-	138,026	892,184
Licenses, Permits, and Charges for Services	48,631	-	-	27,590	76,221
Investment Income	51,212	4,211	-	4,070	59,493
Other Revenue	1,873	-	-	-	1,873
Total Revenues	<u>3,709,497</u>	<u>4,211</u>	<u>-</u>	<u>169,686</u>	<u>3,883,394</u>
Expenditures					
Current:					
General Government	413,290	-	-	20,934	434,224
Public Safety	64,680	-	-	842	65,522
Public Works	712,947	-	-	21,823	734,770
Housing and Development	28,152	-	-	-	28,152
Health and Welfare	8,944	-	-	-	8,944
Culture and Recreation	56,040	-	-	686	56,726
Education	2,061,778	-	-	99,013	2,160,791
Debt Service	216,663	-	-	-	216,663
Capital Outlay	119,667	-	-	17,384	137,051
Total Expenditures	<u>3,682,161</u>	<u>-</u>	<u>-</u>	<u>160,682</u>	<u>3,842,843</u>
Excess/(Deficiency) of Revenues over Expenditures	27,336	4,211	-	9,004	40,551
Other Financing Sources/(Uses)					
Transfers In	100,500	50,369	-	-	150,869
Transfers Out	<u>(50,369)</u>	<u>(100,000)</u>	<u>-</u>	<u>(500)</u>	<u>(150,869)</u>
Total Other Financing Sources/(Uses)	<u>50,131</u>	<u>(49,631)</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	77,467	(45,420)	-	8,504	40,551
Fund Balances at Beginning of Year, as previously reported	731,894	255,002	8,819	146,831	1,142,546
Change withing financial reporting entity (major to nonmajor)	<u>-</u>	<u>-</u>	<u>(8,819)</u>	<u>8,819</u>	<u>-</u>
Fund Balances at Beginning of Year, as adjusted	731,894	255,002	-	155,650	1,142,546
Fund Balances at End of Year	<u>\$ 809,361</u>	<u>\$ 209,582</u>	<u>\$ -</u>	<u>\$ 164,154</u>	<u>\$ 1,183,097</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, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 40,551
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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>	130,282
<i>Depreciation expense</i>	(405,420)

Revenues in the Statement of Activities that do not provide current
financial resources are not reported as revenue in the funds.

<i>Property taxes, interest and liens collected accrual basis change</i>	24,031
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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>	-
<i>Principal payments on long-term debt - equipment financing notes</i>	34,276
<i>Principal payments on long-term debt - notes payable</i>	112,513

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>	1,012
<i>Compensated Absences</i>	(930)

Change in net position of governmental activities	<u>\$ (63,685)</u>
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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

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

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.

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

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 \$1,400. Property taxes are assessed of October 1 and billed the following July. Real property bills are payable in two installments, July 1 and January 1. Motor vehicle and personal property taxes are payable in one installment on July 1, with the Motor vehicle supplemental bills payable on January 1. Assessments for real and personal property, including motor vehicles, are computed at seventy percent of the market value. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date.

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

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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

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

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

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

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

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net 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

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

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, 2024.

	Governmental Funds
Cash	\$ 909,765
Cash Equivalents	336,651
Total Cash and Cash Equivalents	<u>\$ 1,246,416</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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

Cash and Cash Equivalents	\$ 1,246,416
Less: Cash Equivalents (STIF)	(336,651)
Plus: Investments (CDs)	<u>68,602</u>
	<u>\$ 978,367</u>

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$978,367 and the bank balance was \$1,070,537. Of the bank balance, the Federal Depository Insurance Corporation insured \$500,029.

As of June 30, 2024, \$317,458 of the Town's bank balance of \$1,070,537 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 260,712
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	<u>56,746</u>
Total	<u>\$ 317,458</u>

Cash Equivalents

At June 30, 2024, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$336,651. 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, 2024:

	Governmental Funds
Certificates of Deposit	<u>\$ 68,602</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, 2024, 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	\$ 68,602	\$ 68,602	\$ -	\$ -

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	\$ 66,917
Interest, Liens, and Fees	13,650
Gross Receivables	80,567
Less Allowance for	
Uncollectibles:	
Property Taxes	(1,000)
Interest, Liens, and Fees	(400)
Total Allowance	(1,400)
Net Total Receivables	\$ 79,167

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
General Fund	
Advances on Grants	\$ 8,470
Education Grants Fund:	
Advances on Grants	1,213
Total Unearned Revenue	\$ 9,683

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The outstanding balances between funds result mainly from the time lag between the dates that: 1) inter-fund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. At June 30, 2024, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Nonmajor Governmental Funds	\$ 2,733
Capital Nonrecurring	Nonmajor Governmental Funds	<u>480</u>
		<u>\$ 3,213</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, 2024, were as follows:

Transfers In:	Transfers Out:	Total
General Fund	Nonmajor Governmental Funds	\$ 500
General Fund	Capital Nonrecurring Fund	100,000
Capital Nonrecurring Fund	General Fund	<u>50,369</u>
		<u>\$ 150,869</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 5 – CAPITAL ASSETS

The following is a summary of the change in capital assets as of June 30, 2024:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental Activities				
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	997,866	18,500	-	1,016,366
Infrastructure	2,941,959	111,782	-	3,053,741
Total capital assets, being depreciated	<u>12,697,612</u>	<u>130,282</u>	<u>-</u>	<u>12,827,894</u>
Less accumulated depreciation for:				
Buildings	2,885,203	171,065	-	3,056,268
Land Improvements	331,845	18,491	-	350,336
Machinery, Equipment, and Vehicles	564,987	50,481	-	615,468
Infrastructure	1,673,633	165,383	-	1,839,016
Total accumulated depreciation	<u>5,455,668</u>	<u>405,420</u>	<u>-</u>	<u>5,861,088</u>
Total capital assets, being depreciated, net	<u>7,241,944</u>	<u>(275,138)</u>	<u>-</u>	<u>6,966,806</u>
Capital assets, net	<u>\$ 7,541,008</u>	<u>\$ (275,138)</u>	<u>\$ -</u>	<u>\$ 7,265,870</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	225,998
Recreation	1,520
Education	149,436
Total	<u>\$ 405,420</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 6 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balances	Due Within One Year
Governmental Activities					
Notes Payable	\$ 1,808,815	\$ -	\$ (112,513)	\$ 1,696,302	\$ 116,540
Equipment Financing	147,710	-	(34,276)	113,434	35,986
Compensated Absences	8,440	930	-	9,370	-
Total	<u>\$ 1,964,965</u>	<u>\$ 930</u>	<u>\$ (146,789)</u>	<u>\$ 1,819,106</u>	<u>\$ 152,526</u>

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

Notes Payable

The Town has a note payable at June 30, 2024, of \$1,696,302. 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
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	133,456	41,561	175,017
2030-2034	739,462	135,621	875,083
2035-2036	332,685	17,316	350,001
Total	<u>\$ 1,696,302</u>	<u>\$ 403,867</u>	<u>\$ 2,100,169</u>

Interest paid and expensed on notes payable for the year ended June 30, 2024, totaled \$62,504.

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, 2024, was \$113,434.

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

Year(s)	Principal	Interest	Total
2025	\$ 35,986	\$ 5,660	\$ 41,646
2026	37,781	3,865	41,646
2027	39,667	1,979	41,646
Total	<u>\$ 113,434</u>	<u>\$ 11,504</u>	<u>\$ 124,938</u>

Interest paid and expensed on equipment financing for the year ended June 30, 2024, totaled \$7,371.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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, 2024, are as follows:

	General Fund	Reserve for Capital Nonrecurring Fund	Nonmajor Governmental Funds	Total
Fund Balances:				
Nonspendable:				
Perpetual Care - Nonexpendable	\$ -	\$ -	\$ 23,900	\$ 23,900
Restricted for:				
General Government	\$ -	\$ -	\$ 6,959	\$ 6,959
Perpetual Care - Expendable	-	-	60,132	60,132
Public Works	-	-	7,885	7,885
Town Clerk Documents	-	-	3,502	3,502
Education	-	-	18,003	18,003
Total Restricted	\$ -	\$ -	\$ 96,481	\$ 96,481
Committed to:				
General Government	\$ -	\$ -	\$ 43,773	\$ 43,773
Capital	-	209,582	-	209,582
Total Committed	\$ -	\$ 209,582	\$ 43,773	\$ 253,355
Assigned:				
Subsequent Budget	\$ 230,000	\$ -	\$ -	\$ 230,000
Total Assigned	\$ 230,000	\$ -	\$ -	\$ 230,000
Unassigned:	\$ 579,361	\$ -	\$ -	\$ 579,361

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, 2024, was \$6,892. 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.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

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. Benefit amounts are reduced by 6% per year for the first 5 years preceding normal retirement age and 4% per year for the next 5 years preceding normal retirement age. Effective January 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement preceded normal retirement date.

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 benefits regardless of length of service. Five years of credited service is required to be eligible for non-service-related disability. 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% nor more than 50%. In addition, disability benefits under this Plan (without regard for cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75% of average annual salary.

A Plan member who leaves service and has attained 10 years of service will be entitled to 100% of the accrued benefits as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

Pre-Retirement Death Benefit: The Plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

Contributions: Per Connecticut General Studies 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 State Teachers Retirement Board and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

Employer (School Districts): School District employers are not required to make contributions to the plan, and contributions are required only from employees and the State. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, 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.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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, 2024, the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$39,670. The covered payroll for the Town for the year ended June 30, 2024, was approximately \$566,714.

Administrative Expenses: Administrative expenses of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2024, 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's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>2,297,175</u>
Total	<u>\$ 2,297,175</u>

The net pension liability was measured as of June 30, 2023, 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, 2024, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2024, the Town recognized benefits expense and contribution revenue of \$213,142 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$219,941 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, 2023, 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.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the State of Connecticut's 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>
Global Equity	37.00%	6.80%
Public Credit	2.00%	2.90%
Core Fixed Income	13.00%	0.40%
Liquidity Fund	1.00%	-0.40%
Risk Mitigation	5.00%	0.10%
Private Equity	15.00%	11.20%
Private Credit	10.00%	6.10%
Real Estate	10.00%	6.20%
Infrastructure and Natural Resources	7.00%	7.70%

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 plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan 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.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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, 2024, the following employees were covered by the benefit terms:

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

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

Connecticut Teachers' Retirement System - OPEB

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

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

Any member that is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to \$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 TRS. 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. If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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 \$2,900.

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.

Administrative Expenses -. Administrative costs of the Plan are to be paid by the General Assembly per Section 10-183r if the Connecticut General Statutes.

Actuarial Assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, 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	3.65%
Prior Measurement Date	3.54%

The projected fiduciary net position is projected to be depleted in 2028.

Single equivalent interest rate

Measurement Date	3.64%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	3.53%, 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 4.5% 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.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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.

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%	0.77%	1.09%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		3.25%	

Discount Rate - The discount rate used to measure the total OPEB liability was 3.64%. 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, 2023. In addition to the actuarial methods and assumptions of the June 30, 2023, 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 2028 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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	\$ 182,952	\$ 215,214	\$ 259,046

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 (2.64%)	Current Discount Rate (3.64%)	1% Increase (4.64%)
Net OPEB liability	\$ 260,936	\$ 215,214	\$ 179,180

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2024, 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>215,214</u>
Total	<u>\$ 215,214</u>

The net OPEB liability was measured as of June 30, 2023, 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, 2024, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2024, the Town recognized OPEB expense and revenue of \$2,900 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$25,354 for OPEB expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

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, 2024, 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.

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, 2024, 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.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 11 – ACCOUNTING CHANGES

Change in Fund Presentation from Major to Nonmajor

Capital Projects Fund previously met the criteria to be reported as a major governmental fund. Effective July 1, 2023, the fund no longer met the criteria to be reported as a major fund and is reported as a nonmajor governmental fund for the fiscal year ended June 30, 2024. The effect of that change to or within the financial reporting entity is shown in the table below.

	Capital Projects	Nonmajor Governmental Funds
June 30, 2023, As Previously Reported	\$ 8,819	\$ 146,831
Change in Fund Presentation from Major to Nonmajor	<u>(8,819)</u>	<u>8,819</u>
June 30, 2024, As Adjusted or Restated	<u>\$ -</u>	<u>\$ 155,650</u>

NOTE 12 – UPCOMING PRONOUNCEMENTS

GASB Pronouncements Issued, But Not Yet Effective

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

GASB Statement No. 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.

GASB Statement No. 102 – *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2024.

GASB Statement No. 103 – *Financial Reporting Model Improvements* – The objective of this Statement is to provide key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2025.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of governmental financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2025.

Required Supplementary Information

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis) - General Fund For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary Basis	Variance
REVENUES				
Property Taxes				
Current Taxes	\$ 2,777,251	\$ 2,777,251	\$ 2,799,726	\$ 22,475
Interest and Lien Fees on Current Taxes	4,000	4,000	7,928	3,928
Prior Year Taxes	16,000	16,000	14,443	(1,557)
Interest and Lien Fees on Prior Year Taxes	4,000	4,000	3,195	(805)
Motor Vehicle Supplement	26,000	26,000	27,244	1,244
Telephone Access Line	1,353	1,353	1,983	630
Tax Refund/Rebates	(1,400)	(1,400)	(896)	504
Total Property Taxes	2,827,204	2,827,204	2,853,623	26,419
Intergovernmental				
State Education Grants				
Education Equalization Grant	210,277	210,277	211,728	1,451
Adult Education	1,608	1,608	1,496	(112)
Total State Education Grants	211,885	211,885	213,224	1,339
State Grants				
Local Capital Improvement Grant	14,190	14,190	21,478	7,288
Town Aid Road	124,060	124,060	124,039	(21)
Miscellaneous Grants	-	-	20,185	20,185
Pilot for State Property	24,030	24,030	25,833	1,803
Pequot Grant	19,013	19,013	19,013	-
Elderly Busing Grant	5,000	5,000	745	(4,255)
Total State Grants	186,293	186,293	211,293	25,000
Other Grants				
State Reimbursement Taxes	23	23	27	4
Traffic Violation Surcharges	15,000	15,000	5,375	(9,625)
Total Other Grants	15,023	15,023	5,402	(9,621)
Total Intergovernmental	413,201	413,201	429,919	16,718
Charges for Services				
Miscellaneous Fees	250	250	420	170
Town Clerk's Office	1,000	1,000	6,442	5,442
Real Estate Conveyance Tax	10,000	10,000	13,238	3,238
Planning and Zoning Permits/Regulations	1,000	1,000	1,685	685
Land Use Fees	500	500	900	400
Zoning Board of Appeals	-	-	92	92
Building Permits	15,000	15,000	23,658	8,658
Total Charges for Services	27,750	27,750	46,435	18,685
Other	15,000	15,000	1,873	(13,127)

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Investment Income	\$ 8,000	\$ 8,000	\$ 51,212	\$ 43,212
Total Revenues	<u>3,291,155</u>	<u>3,291,155</u>	<u>3,383,062</u>	<u>91,907</u>
Other Financing Sources				
Appropriation of Fund Balance	200,000	200,000	-	(200,000)
Transfers in - Capital Non-Recurring	100,000	100,000	100,000	-
Transfers in - Cemetery Fund	500	500	500	-
Total Other Financing Sources	<u>300,500</u>	<u>300,500</u>	<u>100,500</u>	<u>(200,000)</u>
Total Revenues and Other Financing Sources	<u>3,591,655</u>	<u>3,591,655</u>	<u>3,483,562</u>	<u>(108,093)</u>
EXPENDITURES				
General Government				
Board of Selectmen				
First Selectman's Salary	24,003	24,003	24,003	-
Selectmen Salaries	8,777	8,777	8,777	-
Selectmen's Clerk Salary	20,658	20,658	20,658	-
Selectmen's Other	3,500	3,500	3,163	337
Supplies	1,500	1,500	1,231	269
Printing and Postage	1,200	1,213	1,213	-
Telephone	6,500	6,785	6,785	-
Probate Court	800	800	491	309
Social Security and Medicare	35,043	35,043	30,878	4,165
Retirement	10,000	10,000	6,892	3,108
Sexton's Salary	2,613	2,613	2,613	-
Legal Fees	1,500	5,000	5,000	-
Total Board of Selectmen	<u>116,094</u>	<u>119,892</u>	<u>111,704</u>	<u>8,188</u>
Assessor's Office				
Assessor's Salary	23,194	23,194	23,194	-
Assessor's Certified Compensation	1,000	1,000	1,000	-
Assistant Assessor's Salary	6,029	6,029	6,029	-
Assessor's Other	6,100	6,100	4,476	1,624
Assessor Software Maintenance	16,100	16,100	16,026	74
Assessor's Revaluation	19,000	19,000	19,000	-
Total Assessor's Office	<u>71,423</u>	<u>71,423</u>	<u>69,725</u>	<u>1,698</u>
Tax Collector's Office				
Tax Collector's Salary	19,170	19,170	19,170	-
Tax Collector's Certified Compensation	1,500	1,500	1,500	-
Assistant Tax Collector Salary	6,028	6,028	6,028	-
Tax Collector's Office Other	8,400	8,400	7,624	776
Tax Collector Software Maintenance	4,700	4,700	4,693	7
Total Tax Collector's Office	<u>39,798</u>	<u>39,798</u>	<u>39,015</u>	<u>783</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis) - General Fund For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary Basis	Variance
Town Clerk's Office				
Town Clerk's Salary	\$ 19,170	\$ 19,170	\$ 19,170	\$ -
Town Clerk's Certified Compensation	1,000	1,000	1,000	-
Assistant Town Clerk's Salary	4,637	4,637	4,637	-
Town Clerk's Office Other	7,000	7,000	4,826	2,174
Total Town Clerk's Office	31,807	31,807	29,633	2,174
Registrars' Office				
Registrars' Salaries	4,450	4,450	3,157	1,293
Registrars' Other	2,700	2,700	865	1,835
Elections Salaries	4,500	4,500	35	4,465
Elections Other	5,350	5,350	1,606	3,744
Total Registrars' Office	17,000	17,000	5,663	11,337
Treasurer's Office				
Treasurer's Salary	19,169	19,169	19,169	-
Assistant Treasurer's Salary	4,302	4,302	4,302	-
Payroll Clerk's Salary	4,302	4,302	4,302	-
Treasurer Other	3,914	3,914	3,164	750
Total Treasurer's Office	31,687	31,687	30,937	750
Board of Finance				
Secretary's Salary	4,302	4,302	4,302	-
Board of Finance Other	500	500	57	443
Total Board of Finance	4,802	4,802	4,359	443
Town Audit	32,000	33,925	33,925	-
Town Hall				
Liability Insurance	45,000	46,112	46,112	-
Operating Contingency	25,185	-	-	-
Maintenance and Repairs	15,000	15,000	11,862	3,138
IT Support	8,000	8,000	7,770	230
Workers' Compensation	21,000	21,000	20,000	1,000
Building Inspector Other	500	500	296	204
Unemployment Compensation	1,000	1,000	-	1,000
Total Town Hall	115,685	91,612	86,040	5,572
NECCOG	2,300	2,300	2,289	11
Total General Government	462,596	444,246	413,290	30,956

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis) - General Fund For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Public Safety				
Emergency Dispatch Services	\$ 4,033	\$ 4,033	\$ 4,033	\$ -
Constables	10	10	-	10
Emergency Management	500	500	300	200
Federal Program - 504	100	100	-	100
Fire Protection	54,850	54,850	54,850	-
Fire Marshall Salary	2,536	2,536	2,536	-
Dog Warden Salary	2,935	2,935	2,929	6
Dog Warden Other	500	500	32	468
Tree Warden	250	250	-	250
Total Public Safety	65,714	65,714	64,680	1,034
Public Works				
Public Works Salary	176,042	168,402	130,097	38,305
Fuel	36,000	36,000	27,478	8,522
Town Building and Grounds Salaries	12,000	12,000	8,878	3,122
Electricity	17,500	17,500	15,248	2,252
Heating	36,200	36,200	30,752	5,448
Road Maintenance	235,815	235,815	205,926	29,889
Equipment Maintenance	19,500	31,555	31,555	-
Medical Insurance	67,500	67,500	43,726	23,774
Solid Waste and Recycling:				
Salaries	25,000	25,000	23,081	1,919
Maintenance	4,000	4,000	3,518	482
Waste Removal	75,000	78,254	78,254	-
Cemetery Salaries	7,000	7,000	5,876	1,124
Cemetery Other	500	500	361	139
Total Public Works	712,057	719,726	604,750	114,976
Housing and Development				
Board of Assessment Appeals Salaries	500	500	250	250
Board of Assessment Appeals Other	500	500	257	243
Building Inspector Salary	15,000	18,351	18,351	-
Zoning Enforcement Officer Salary	4,428	4,428	3,747	681
Planning & Zoning Secretary's Salary	4,302	4,302	4,302	-
Planning & Zoning Other	2,350	2,350	553	1,797
Zoning Land Use Fees	1,400	1,400	406	994
Zoning Board of Appeals Other	250	286	286	-
Total Housing and Development	28,730	32,117	28,152	3,965

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Health and Welfare				
Health District	\$ 6,837	\$ 6,837	\$ 6,639	\$ 198
Public Health Nursing	-	-	-	-
Sexual Assault Crisis	300	300	300	-
Social Services	750	750	750	-
Elderly Program	750	755	755	-
General Assistance	500	500	500	-
Total Health and Welfare	<u>9,137</u>	<u>9,142</u>	<u>8,944</u>	<u>198</u>
Culture and Recreation				
Library Salary	29,530	29,530	29,306	224
Library Expense	22,586	22,587	22,586	1
Elderly Busing	5,000	5,000	1,451	3,549
Weed Control	1,500	1,500	1,380	120
Old Home Day	1,500	1,500	803	697
Memorial Day	700	700	514	186
Total Culture and Recreation	<u>60,816</u>	<u>60,817</u>	<u>56,040</u>	<u>4,777</u>
Woodstock Capital Assessment	<u>13,000</u>	<u>13,000</u>	<u>10,353</u>	<u>2,647</u>
Board of Education	<u>1,858,383</u>	<u>1,858,383</u>	<u>1,835,383</u>	<u>23,000</u>
Debt Service				
Town Truck Debt	41,646	41,646	41,646	-
School Building Debt	175,017	175,017	175,017	-
Total Debt Service	<u>216,663</u>	<u>216,663</u>	<u>216,663</u>	<u>-</u>
Capital Outlay	<u>114,190</u>	<u>121,478</u>	<u>119,667</u>	<u>1,811</u>
Total Expenditures	<u>3,541,286</u>	<u>3,541,286</u>	<u>3,357,922</u>	<u>183,364</u>
Other Financing Uses				
Transfers Out - Capital and Nonrecurring	50,369	50,369	50,369	-
Total Other Financing Uses	<u>50,369</u>	<u>50,369</u>	<u>50,369</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>3,591,655</u>	<u>3,591,655</u>	<u>3,408,291</u>	<u>183,364</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,271</u>	<u>\$ 75,271</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Notes to Required Supplementary Information

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Budgetary Information and Accounting

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

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

A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2024:

	Total Revenues	Total Expenditures	Other Financing Sources (Uses)
Budgetary Basis	\$ 3,380,293	\$ 3,357,922	\$ 50,131
GAAP difference from BOE	1,761	-	-
"On-behalf" payments:			
State Teachers Retirement Fund	213,142	213,142	-
State Teachers OPEB	2,900	2,900	-
Gross up for Grants	108,197	108,197	-
GAAP Basis	<u>\$ 3,706,293</u>	<u>\$ 3,682,161</u>	<u>\$ 50,131</u>

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

Schedule of Proportionate Share of Net Pension Liability

	2024	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%	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	2,297,175	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	<u>\$ 2,297,175</u>	<u>\$ 2,186,647</u>	<u>\$ 2,229,834</u>	<u>\$ 2,815,417</u>	<u>\$ 2,522,794</u>	<u>\$ 1,945,221</u>	<u>\$ 1,886,928</u>	<u>\$ 1,990,724</u>	<u>\$ 1,539,326</u>	<u>\$ 1,422,799</u>
Town's covered payroll	<u>\$ 566,714</u>	<u>\$ 618,531</u>	<u>\$ 521,895</u>	<u>\$ 492,645</u>	<u>\$ 638,207</u>	<u>\$ 625,825</u>	<u>\$ 659,903</u>	<u>\$ 575,952</u>	<u>\$ 537,196</u>	<u>\$ 537,196</u>
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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	58.39%	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	59.50%

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 Seven Fiscal Years*

Schedule of Proportionate Share of Net OPEB Liability

	2024	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%	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	215,214	191,500	242,936	419,920	393,445	388,858	485,679
Total	\$ 215,214	\$ 191,500	\$ 242,936	\$ 419,920	\$ 393,445	\$ 388,858	\$ 485,679
Town's covered payroll	\$ -	\$ 618,531	\$ 521,895	\$ 492,645	\$ 638,207	\$ 625,825	\$ 659,903
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%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	11.92%	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

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Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

SPECIAL REVENUE FUNDS					
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Assets					
Cash and Cash Equivalents	\$ 3,152	\$ 6,732	\$ 3,502	\$ 3,532	\$ 34,351
Investments	-	-	-	-	-
Receivables, Net	-	-	-	-	-
Due from Other Funds	1,213	-	-	-	-
Total Assets	\$ 4,365	\$ 6,732	\$ 3,502	\$ 3,532	\$ 34,351
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable and					
Accrued Items	\$ -	\$ 842	\$ -	\$ -	\$ -
Unearned Revenue	1,213	-	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	1,213	842	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,152	-	3,502	-	-
Committed	-	5,890	-	3,532	34,351
Unassigned	-	-	-	-	-
Total Fund Balances	3,152	5,890	3,502	3,532	34,351
Total Liabilities and Fund Balances	\$ 4,365	\$ 6,732	\$ 3,502	\$ 3,532	\$ 34,351

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND	PERMANENT FUND	
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Capital Projects Fund	Cemetery Trust Fund	Total
Assets						
Cash and Cash Equivalents	\$ 474	\$ 14,377	\$ 6,959	\$ 5,885	\$ 15,430	\$ 94,394
Investments	-	-	-	-	68,602	68,602
Receivables, Net	-	-	-	-	-	-
Due from Other Funds	-	-	-	2,000	-	3,213
Total Assets	\$ 474	\$ 14,377	\$ 6,959	\$ 7,885	\$ 84,032	\$ 166,209
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable and						
Accrued Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 842
Unearned Revenue	-	-	-	-	-	1,213
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	2,055
Fund Balances:						
Nonspendable	-	-	-	-	23,900	23,900
Restricted	474	14,377	6,959	7,885	60,132	96,481
Committed	-	-	-	-	-	43,773
Unassigned	-	-	-	-	-	-
Total Fund Balances	474	14,377	6,959	7,885	84,032	164,154
Total Liabilities and Fund Balances	\$ 474	\$ 14,377	\$ 6,959	\$ 7,885	\$ 84,032	\$ 166,209

See accountant's report.

TOWN OF UNION, CONNECTICUT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	SPECIAL REVENUE FUNDS				
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Revenues					
Intergovernmental Revenues	\$ 80,515	\$ -	\$ 6,318	\$ -	\$ 4,330
Licenses, Permits and Charges for Services	-	1,316	-	1,139	-
Investment Income	-	-	-	-	6
Other Revenue	-	-	-	-	-
Total Revenues	<u>80,515</u>	<u>1,316</u>	<u>6,318</u>	<u>1,139</u>	<u>4,336</u>
Expenditures					
Current:					
General Government	-	-	6,152	1,521	-
Public Safety	-	842	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	686
Education	80,579	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>80,579</u>	<u>842</u>	<u>6,152</u>	<u>1,521</u>	<u>686</u>
Excess/(Deficiency) of Revenues Over Expenditures	(64)	474	166	(382)	3,650
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(64)	474	166	(382)	3,650
Fund Balances at Beginning of Year	3,216	5,416	3,336	3,914	30,701
Adjustments	-	-	-	-	-
Fund Balances - As Adjusted	<u>3,216</u>	<u>5,416</u>	<u>3,336</u>	<u>3,914</u>	<u>30,701</u>
Fund Balances at End of Year	<u>\$ 3,152</u>	<u>\$ 5,890</u>	<u>\$ 3,502</u>	<u>\$ 3,532</u>	<u>\$ 34,351</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

Page 2 of 2

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND	PERMANENT FUND	
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Capital Projects Fund	Cemetery Trust Fund	Total
Revenues						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 46,863	\$ -	\$ 138,026
Licenses, Permits and Charges for Services	797	19,025	-	348	4,965	27,590
Investment Income	-	14	7	2,500	1,543	4,070
Other Revenue	-	-	-	-	-	-
Total Revenues	<u>797</u>	<u>19,039</u>	<u>7</u>	<u>49,711</u>	<u>6,508</u>	<u>169,686</u>
Expenditures						
Current:						
General Government	-	-	-	13,261	-	20,934
Public Safety	-	-	-	-	-	842
Public Works	-	-	-	20,000	1,823	21,823
Culture and Recreation	-	-	-	-	-	686
Education	677	17,757	-	-	-	99,013
Capital Outlay	-	-	-	17,384	-	17,384
Total Expenditures	<u>677</u>	<u>17,757</u>	<u>-</u>	<u>50,645</u>	<u>1,823</u>	<u>160,682</u>
Excess/(Deficiency) of Revenues Over Expenditures	120	1,282	7	(934)	4,685	9,004
Other Financing Sources/(Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	(500)	(500)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net Change in Fund Balances	120	1,282	7	(934)	4,185	8,504
Fund Balances at Beginning of Year	354	13,095	6,952	-	79,847	146,831
Adjustments	-	-	-	8,819	-	8,819
Fund Balances - As Adjusted	<u>354</u>	<u>13,095</u>	<u>6,952</u>	<u>8,819</u>	<u>79,847</u>	<u>155,650</u>
Fund Balances at End of Year	<u>\$ 474</u>	<u>\$ 14,377</u>	<u>\$ 6,959</u>	<u>\$ 7,885</u>	<u>\$ 84,032</u>	<u>\$ 164,154</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Debt Limitation

June 30, 2024

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$ 2,795,721

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year	25
Base	\$ 2,795,746

	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	\$ 6,290,429	\$ 12,580,857	\$ 10,484,048	\$ 9,086,175	\$ 8,387,238
Indebtedness:					
Notes Payable	-	1,809,736	-	-	-
Total Indebtedness	-	1,809,736	-	-	-
Debt Limitation in Excess of Debt*	\$ 6,290,429	\$ 10,771,121	\$ 10,484,048	\$ 9,086,175	\$ 8,387,238

*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$19,570,222.

See accountant's report.

TOWN OF UNION, CONNECTICUT
Schedule of Property Taxes Levied, Collected, and Outstanding
For the Year Ended June 30, 2024

	Outstanding July 1, 2023	Current Levy	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year				Outstanding June 30, 2024
			Additions	Deductions			Taxes	Interest	Liens	Total	
List of											
10/1:											
2022		\$ 2,856,860	\$ 4,935	\$ 3,700	\$ 801	\$ 2,857,294	\$ 2,811,434	\$ 7,904	\$ 24	\$ 2,819,362	\$ 45,860
2021	\$ 29,768	-	879	105	-	30,542	12,512	2,823	72	15,407	18,030
2020	5,529	-	245	58	1,779	3,937	910	69	48	1,027	3,027
2019	412	-	198	-	-	610	610	260	24	894	-
2018	-	-	287	-	-	287	287	-	-	287	-
2017	-	-	84	-	-	84	84	-	-	84	-
2016	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
	\$ 35,709	\$ 2,856,860	\$ 6,628	\$ 3,863	\$ 2,580	\$ 2,892,754	\$ 2,825,837	\$ 11,056	\$ 168	\$ 2,837,061	\$ 66,917
Net Grand List - October 1, 2022					Total Suspense Collections	-	-	-	-	-	
Tax Rate: 28.35 mills					Total Collections	\$ 2,825,837	\$ 11,056	\$ 168	\$ 2,837,061		

See accountant's report.

Trend Information

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

Contents

Financial Trends (Tables 1-2)

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

Revenue Capacity (Table 3)

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

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

Table 1

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund:										
Nondisposable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,859	\$ -	\$ -
Assigned	230,000	200,000	170,000	175,000	175,000	175,000	170,000	160,000	160,000	140,000
Unassigned	<u>579,361</u>	<u>531,894</u>	<u>446,702</u>	<u>441,285</u>	<u>453,137</u>	<u>354,773</u>	<u>339,501</u>	<u>279,821</u>	<u>244,618</u>	<u>270,156</u>
Total General Fund	<u>\$ 809,361</u>	<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>
All Other Governmental Funds:										
Nondisposable	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900
Restricted	96,481	82,900	80,474	69,593	68,097	65,234	61,924	63,323	63,753	97,894
Committed	253,355	303,852	266,201	283,634	246,844	58,236	185,653	-	-	7
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,299</u>	<u>24,323</u>	<u>240,085</u>	<u>191,212</u>	<u>188,168</u>
Total All Other Governmental Funds	<u>\$ 373,736</u>	<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>
Grand Total	<u>\$ 1,183,097</u>	<u>\$ 1,142,546</u>	<u>\$ 987,277</u>	<u>\$ 993,412</u>	<u>\$ 966,978</u>	<u>\$ 882,442</u>	<u>\$ 805,301</u>	<u>\$ 774,988</u>	<u>\$ 683,483</u>	<u>\$ 720,125</u>

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues:										
Property Taxes, Interest and Lien Fees	\$ 2,853,623	\$ 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
Intergovernmental Revenues	892,184	801,024	740,106	702,459	691,881	659,362	719,751	740,670	641,109	1,017,052
Licenses, Permits, and Charges for Services	76,221	66,346	56,007	65,744	28,848	55,128	44,739	57,493	45,496	48,437
Investment Income	59,493	24,302	4,335	3,342	16,220	20,199	11,487	4,915	3,358	2,094
Other Revenues	1,873	77,087	15,120	6,671	9,882	6,975	4,767	6,936	8,592	6,517
Total Revenues	3,883,394	3,769,349	3,533,636	3,490,704	3,653,118	3,574,220	3,598,946	3,591,860	3,347,214	3,715,577
Expenditures:										
Current:										
General Government	\$ 434,224	\$ 429,718	\$ 380,861	\$ 357,426	\$ 348,094	\$ 357,257	\$ 327,359	\$ 344,960	\$ 312,784	\$ 317,610
Public Safety	65,522	118,113	75,080	62,728	60,976	60,041	57,233	56,876	55,034	52,784
Public Works	734,770	696,929	577,425	549,662	511,421	503,507	461,818	336,984	448,905	474,239
Housing and Development	28,152	38,176	26,970	38,812	20,828	28,828	16,781	26,947	19,521	13,710
Health and Welfare	8,944	7,277	7,188	5,897	5,484	5,079	5,075	5,479	4,561	4,174
Culture and Recreation	56,726	52,882	50,553	52,334	45,161	45,287	56,425	45,613	41,447	38,799
Education	2,160,791	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
Debt Service	216,663	216,663	175,017	2,207,690	187,824	191,894	272,438	242,877	251,178	344,362
Capital Outlay	137,051	85,154	83,495	26,172	79,587	16,676	30,808	176,056	63,356	354,534
Total Expenditures	3,842,843	3,614,080	3,547,051	5,488,206	3,568,582	3,497,079	3,568,633	3,500,352	3,383,856	3,773,544
Excess (Deficiency) of Revenues										
Over Expenditures	40,551	155,269	(13,415)	(1,997,502)	84,536	77,141	30,313	91,508	(36,642)	(57,967)
Other Financing Sources (Uses):										
Issuance of Notes Payable	-	-	-	2,023,936	-	-	-	-	-	-
Transfers In	150,869	89,665	117,169	59,799	111,814	49,257	123,688	45,967	42,617	40,500
Transfers Out	(150,869)	(89,665)	(117,169)	(59,799)	(111,814)	(49,257)	(123,688)	(45,967)	(42,617)	(40,500)
Insurance Recovery	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	2,023,936	-	-	-	-	-	-
Net Change in Fund Balances	\$ 40,551	\$ 155,269	\$ (13,415)	\$ 26,434	\$ 84,536	\$ 77,141	\$ 30,313	\$ 91,508	\$ (36,642)	\$ (57,967)
Debt Service as a Percentage of										
Noncapital Expenditures	5.85%	6.14%	5.05%	40.42%	5.38%	5.51%	7.70%	7.31%	7.56%	10.07%

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
2024	28.35	2022	2,857,294	2,811,434	98.4%	-	2,811,434	98.4%	45,860
2023	27.85	2021	2,724,726	2,694,958	98.9%	12,381	2,707,339	99.4%	18,030
2022	28.60	2020	2,711,150	2,678,568	98.8%	25,162	2,703,730	99.7%	3,027
2021	28.99	2019	2,714,522	2,683,566	98.9%	26,532	2,710,098	99.8%	-
2020	30.93	2018	2,876,901	2,842,379	98.8%	32,289	2,874,668	99.9%	-
2019	* 31.10	2017	2,833,105	2,797,678	98.7%	32,563	2,830,241	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%	28,770	2,662,585	100.0%	-
2015	29.00	2013	2,599,808	2,562,545	98.6%	36,302	2,598,847	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.