

UNION CONNECTICUT Annual Town Report



Fiscal Year July 1, 2024 to June 30, 2025

UnionConnecticut.org

TOWN OFFICERS JULY 2024-2025

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

Cheryl D'Amico

Dec. 17, 2024 – May 5, 2025

Mitchell E. Blank

July 1, 2023 – July 1, 2029

Erin Grabel

Dec. 17, 2024 – July 1, 2025

Scott Mangold

May 5, 2024 – May 5, 2025

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

July 1, 2019 – July 1, 2025

VACANCY

July 1, 2023 – 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

Thru July 1, 2025

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

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

Lee Fitzgerald

July 1, 2024 – July 1, 2029

Arthur Murdock

July 1, 2023 – July 1, 2027

PATRICIA GEISSLER

July 1, 2024– July 1, 2029

Zoning Board of Appeals Alternate – 4 year term

VACANCY

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

July 1, 2023 – July 1, 2029

Cheryl D’Amico

July 1, 2023 – July 1, 2029

Registrar of Voters:
Erick Ponkala – Republican
Wilard Paul - Democrat

Justice of the Peace

David D. Eaton
Albert L. Goodhall
Carol Denning
Robert E. Tyler, Jr.
Mathieu J. Silbermann
Heather M. Murdock
Dean Upson

OFFICE HOURS AND PHONE NUMBERS

July 1, 2024 – June 30, 2025

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)
Willard Paul (D)

By Appointment

CEMETERY SEXTON

(413) 531-6316

Jeffrey Anthony
John Talbot, Asst.

By Appointment

PUBLIC WORKS DIRECTOR David Eaton

860 684-4706

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
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 2024 Grand List

Real Estate	111,757,190
Motor Vehicle	9,425,550
Personal Property	6,636,494
Total Net Grand List	127,819,234

Important Filing Dates

Homeowners Program for the Elderly	February 1 thru May 15
New applications for Farm, Forest & Open Space	Sept. 1 thru Oct. 31
Veterans Disability filed prior to	October 1
Social Security Disability filed prior to	December 31
Letters from Servicemen filed prior to	October 1
Veteran's Discharge (filed w/Town Clerk) by	September 30
Personal Property owned Oct. 1 declared annually	Oct. 1 thru Nov. 1

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

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

Mary E. Huda, CCMA II
Assessor

**Union School
Office of the Superintendent**

To the Board of Education and Citizens of Union:

In accordance with the Connecticut General Statutes, the Annual Report of the Superintendent of Schools for the year ending June 30, 2025 follows.

Union School Graduates 2025

A. Anthony
A. Leffingwell
C. Leone
K. Longey
A. McCusker
C. Syphers
T. Talbot

High School Graduates 2025

M. Bessette
C. Leffingwell
K. Mesick
A. Moore
E. Roberts

Enrollments

	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Elementary	47	47	45	57	51	48	44
Secondary	36	34	27	23	24	26	30
Vocational	3	2	0	1	1	1	1
	86	83	72	81	76	75	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
26-27	14	3	7	7	4	2	1	3	2	3	3	8	8	10	75

Staff 2024-2025

Superintendent/Principal	Mr. Steven Jackopsic
Preschool	Miss Cecilia Stallone, Ms. Sherry Sardi
Grades K-1	Mrs. Gina Barillaro
Grades 2-3	Mrs. Alicia Stanley
Grades 4-5	Mrs. Patricia Zulick-Bessette
Grades 6-8 Math and Science	Mrs. Lauren Barlow
Grades 6-8 ELA and Social Studies	Miss Kira Fontaine
Grades K-8 Special Education	Mrs. Kristen Deptula
Music	Mr. Vincent LaMonica
Physical Education	Mrs. Erin Pitruzzello
Art	Mrs. Karin Frye
School Nurses	Mrs. L. Brothers, Mrs. L. Demurjian, Ms. D. Vose, Ms. R. Hierl
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, Mr. Jesse Anger, Mr. Jacob Aseltine

State and Federal Grants

To The Town

	2021-2022	2022-2023	2023-2024	2024-2025
ECS \$	\$211,728.00	\$211,728.00	\$211,728.00	\$211,728.00

To The School

	2021-2022	2022-2023	2023-2024	2024-2025
IDEA 611	\$10,021.00	\$9,499.00	\$11,803.00	\$11,485.00
IDEA 619	\$1,480.00	\$1,489.00	\$1,536.00	\$1,533.00
Small Rural School Achievement	\$19,346.00	\$10,441.00	\$24,079.00	\$24,809.00
Adult Education	\$1,445.00	\$1,677.00	\$1,496.00	\$1,664.00
Title II	\$1,751.00	\$1,710.00	\$1,194.00	\$796.00

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

School Calendar 2024-2025

August 28th	First Day	
September 2nd	School Closed	Labor Day
October 14th	School Closed	Columbus Day
November 27-29th	School Closed	Thanksgiving Break
December 21st-January 1st	School Closed	Winter Break
January 20th	School Closed	Martin Luther King Jr. Day
February 17-18th	School Closed	Presidents Day/February Break
April 14th-18th	School Closed	Spring Break
May 26th	School Closed	Memorial Day
June 11th	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 K-1, 2-3, 4-5 and 6-8 are part of mixed grade level classrooms. Some students in grades K-5 switch classrooms, at times, based on learning needs. Students in grades 6-8 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 for students ages 3-22, as required by law, who qualify for special education. 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. Wi-Fi for the entire building has been recently updated. 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
- Updated Wi-Fi

2024-2025 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 at 7:30 PM 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:

Gutter installation on the Town Garage
Hazardous Tree Removal on Barrows Road

STEAP Grant Completed Project:

Reconstruction of Webster Road

Board Members and Terms for 2024-2025:

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 2025 annual report.

Roadways:

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

Oil and chipseal consisted of 3.27 miles on Barrows, Hall, Old Barrows, Rindge, and Town Hall roads.

Drainage consisted culverts replacement on Stickney Hill.

Work on 1.3 Miles of Webster Road consisted of necessary drainage, replacement of catch basin tops, full depth reclamation and paving. This was done with the benefit of STEAP grant through the State of Connecticut.

Approximately 75 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. New gutters were installed on the public works garage. The ACO building was washed and painted.

Transfer Station:

All collected materials were transported to the center in Willimantic, or to proper destination. The building on lower level of transfer station had windows and doors replaced and was washed and painted.

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:

No new equipment was purchased.

David D Eaton/ Public Works Director
Town of Union

**TOWN OF UNION
CEMETERY REPORT
FISCAL YEAR 24-25**

Balance as of July 1, 2024

Stafford Savings Bank Accounts:

CD#1700004549	\$ 68,602.00
Checking Account	\$ 15,080.39

Beginning Balance **\$ 83,682.39**

Receipts:

Plots, Burials and other income	\$ 6,601.25
Interest CD	\$ 1,654.77
Interest Checking	\$ 18.05

Total Receipts **\$ 8,274.07**

Disbursements:

A.Gaug (Bookkeeper)	\$ 150.00
Town of Union	\$ 500.00
Misc Expenses	\$ 366.84

Total Disbursements **\$ 1,016.84**

Balance as of June 30, 2025 **\$ 90,939.62**

Stafford Savings Bank Accounts:

CD#1700004549	\$ 70,256.77
Checking Account	\$ 20,682.85

Ending Balance **\$ 90,939.62**

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

Fiscal Year 2024 - 2025

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, 2024 – June 30, 2025.

Barn/Shed	11
Cabin	2
Deck/Porch	4
Garage	2
House/Addition	3
Pool	1
Sign	1
Solar Panels	1
Special Permit	1
Sunroom	2
Wetland	3
Total Applications Accepted	31

Revenue collected: \$3,835.00. Each zoning/special permit includes a \$60 State fee for Land Use.

The Commission Meets on the First and Third Wednesday of each month at 7:00 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 2024-2025**

**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 2024-2025 the town registered 143 dogs, 0 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 11 marriages, 2 births and 9 deaths recorded for the 2024 – 2025 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.

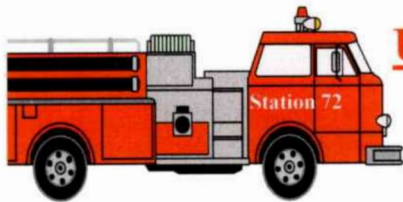
Land Records & Maps

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 163 documents for the 2024-2025 year.

Other Duties

Trade Names, 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 2025 were as follows:

Medical response	72	Motor vehicle accidents.....	16
Mutual aid.....	02	Hazardous materials.....	02
Brush fires.....	03	Structure fires.....	04
Wires down.....	11	Vehicle fires.....	07
Service calls.....	08	Fire alarms.....	08
Search & rescues.....	00	Chimney fires.....	00
Water rescues.....	02	CO Detector.....	01

This is a total of 136 responses.

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

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

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, 2025

Grand List of	Amount of		Lawful corrections		To / From Suspense	Adjusted Taxes Collectible	Amount paid to Treasurer	Actual Collections During Fiscal Year			6/30/2025		
	Taxes Collectible		Additions	Deductions				Taxes	Interest	Liens & Fees tax only	Overpaid	Uncollected	
10/1/2023	\$2,877,467.45		\$31,803.72 *	-\$9,529.39	-\$206.16	\$2,899,535.62	\$2,855,787.14	\$2,846,893.59	\$8,821.55	\$72.00	\$156.58	\$52,798.61	
10/1/2022	\$45,860.75		\$177.75	-\$588.46	-\$723.50	\$44,726.54	\$32,091.13	\$25,975.82	\$5,875.31	\$240.00	\$19.20	\$18,769.92	
10/1/2021	\$18,029.19		\$225.67	-\$225.67	-\$1,544.56	\$16,484.63	\$5,296.33	\$3,992.90	\$1,231.43	\$72.00		\$12,491.73	
10/1/2020	\$3,026.93				-\$714.15	\$2,312.78	\$875.08	\$525.28	\$325.80	\$24.00		\$1,787.50	
10/1/2019	\$0.00					\$0.00	\$0.00					\$0.00	
10/1/2018	\$0.00					\$0.00	\$0.00					\$0.00	
10/1/2017	\$0.00					\$0.00	\$0.00					\$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	
Grand Total	\$2,944,384.32		\$32,207.14	-\$10,343.52	-\$3,188.37	\$2,963,059.57	\$2,894,049.68	\$2,877,387.59	\$16,254.09	\$408.00	\$0.00	\$175.78	\$85,847.76

* SUPPLEMENTAL MOTOR VEHICLE BILLING OF \$28,780.35. IS IN THIS FIGURE 12/17/2024

Maureen M Eaton
Tax Collector
June 30, 2025

REPORT OF PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2025

2023 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
2201R	484	Rizner Geo Jr & Paul	10/1/2023				
2202M	50904	Saunders William D	10/1/2023		(\$6,991.64)	Remove cabin - open space	Mary E Huda, Assessor
2203M	50895	Saunders Patricia a	10/1/2023		(\$149.67)	Vehicle Sold	Mary E Huda, Assessor
2204M	51143	Terry Mark & Lanoue Patricia	10/1/2023	\$240.10	(\$4.74)	Vehicle Sold	Mary E Huda, Assessor
2205M	50971	Solecki Roman & Maria Z	10/1/2023		(\$46.74)	Add from Stafford	Mary E Huda, Assessor
2206M	51144	Gaug Joshua N	10/1/2023	\$126.43		Vehicle Sold	Mary E Huda, Assessor
2207M	51145	Hebert Randy J	10/1/2023	\$107.52		Add from Eastford	Mary E Huda, Assessor
2208M	51146	Hebert Randy J	10/1/2023	\$136.68		Add from Eastford	Mary E Huda, Assessor
2209M	51147	Hebert Randy J	10/1/2023	\$526.67		Add from Eastford	Mary E Huda, Assessor
2210M	51148	Hager Lisa L	10/1/2023	\$322.11		Add from Eastford	Mary E Huda, Assessor
2211M	51149	Tatro Benjamin J	10/1/2023	\$298.19		Add from Eastford	Mary E Huda, Assessor
2212M	50217	Cowan Jacob A	10/1/2023		(\$55.90)	Vehicle Sold	Mary E Huda, Assessor
2213M	50389	Gleason Daniel H	10/1/2023		(\$24.74)	Vehicle Sold	Mary E Huda, Assessor
2214M	51150	Mihaliak Christine H & Andrew W	10/1/2023	\$371.95		Added per Taxpayer	Mary E Huda, Assessor
2215M	50138	Budgen Henry L & Jean B	10/1/2023		(\$288.99)	Vehicle Sold	Mary E Huda, Assessor
2218M	50962	Smolen Michael A	10/1/2023		(\$76.25)	Vehicle Sold	Mary E Huda, Assessor
2219M	50207	Cockill Lawrence J	10/1/2023		(\$120.69)	Moved out of State	Mary E Huda, Assessor
2220M	50206	Cockill Lawrence J	10/1/2023		(\$86.40)	Moved out of State	Mary E Huda, Assessor
2221M	50205	Cockill Lawrence J	10/1/2023		(\$5.31)	Moved out of State	Mary E Huda, Assessor
2222M	50960	Smith Michael L	10/1/2023		(\$275.18)	Moved out of State	Mary E Huda, Assessor
2223M	50565	Kavanagh James A 3rd & Roxanne	10/1/2023	\$68.34	(\$175.41)	Traded in Vehicle	Mary E Huda, Assessor
2224M	51151	Sala Michelle K	10/1/2023		(\$143.06)	Missing from 2023 GL	Mary E Huda, Assessor
2225m	50644	Lemanski Edward A	10/1/2023			Vehicle Sold	Mary E Huda, Assessor
2226M	51152	Diaz Jonathan L	10/1/2023	\$249.96		Add per Taxpayer	Mary E Huda, Assessor
2227M	50759	Myers Carl L	10/1/2023		(\$9.11)	Vehicle Sold	Mary E Huda, Assessor
2229M	50131	Brothers Robert W	10/1/2023		(\$20.96)	Vehicle Total Loss	Mary E Huda, Assessor
2232M	50720	Michalec Rocio D	10/1/2023		(\$278.60)	Vehicle Sold	Mary E Huda, Assessor
2234M	50284	Dumouchel Robert G	10/1/2023		(\$104.79)	Vehicle Sold	Mary E Huda, Assessor
2235M	50204	Cockill Lawrence J	10/1/2023		(\$14.86)	Moved out of State	Mary E Huda, Assessor
2236M	50598	Kratochvil Paul L	10/1/2023		(\$17.55)	Value Change	Mary E Huda, Assessor
2237M	50163	Camerota Carol L or Daniel M	10/1/2023		(\$140.37)	Vehicle Sold	Mary E Huda, Assessor
2238M	51044	Trinque Gary A & Pamela D	10/1/2023	\$100.46	(\$90.80)	Vehicle Sold	Mary E Huda, Assessor
2240M	51153	Medeiros Wayne F / Hansen Heather	10/1/2023			Add from Eastford	Mary E Huda, Assessor
2241M	50957	Smith Allison B	10/1/2023		(\$106.25)	Moved out of State	Mary E Huda, Assessor
2242M	50958	Smith Allison B	10/1/2023		(\$38.77)	Moved out of State	Mary E Huda, Assessor
2243M	51154	Toth Lorene B	10/1/2023	\$362.20		Add per Taxpayer	Mary E Huda, Assessor
2244M	51155	Toth Lorene B	10/1/2023	\$112.76		Add per Taxpayer	Mary E Huda, Assessor

SCHEDULE 1 - Lawful corrections of property taxes (Secs. 12-27, 12-60, 12-71c, 12-84, 12-85, 12-126, 12-129 of the Connecticut General Statutes)
2023 Grand List - continued

2245S 80033 Erdmann Jennifer G & Dale 10/1/2023 1/1/2025 (\$262.61) Moved out of State Mary E Huda, Assessor

Total C of C's for 2023 GL \$3,023.37 (\$9,529.39)

C of C Bill # Name Grand List Due Date Add Deduction Authority

2022 Grand List

2217M	51163 Voter Linda S	7/1/2023	\$177.75		not on 22 GL - CAAO	Mary E Huda, Assessor
2228M	50763 Myers Carl L	7/1/2023		(\$10.92)	Vehicle Sold	Mary E Huda, Assessor
2230M	51163 Voter Linda S	7/1/2023		(\$177.75)	Registered Out of State	Mary E Huda, Assessor
2233M	50725 Michalec Rocio D	7/1/2023		(\$391.51)	Vehicle Sold	Mary E Huda, Assessor
2239M	50365 Gantick Gail M	7/1/2023		(\$8.28)	Vehicle Sold	Mary E Huda, Assessor

Total C of C's for 2022 GL \$177.75 (\$588.46)

C of C Bill # Name Grand List Due Date Add Deduction Authority

2021 Grand List

2216M	51154 Voter Linda S	7/1/2022	\$225.67		not on 21 GL - CAAO	Mary E Huda, Assessor
2231M	51154 Voter Linda S	7/1/2022		(\$225.67)	Registered Out of State	Mary E Huda, Assessor

Total C of C's for 2021 GL \$225.67 (\$225.67)

Maureen M Eaton, CCMC
 TAX COLLECTOR
 6/30/2025

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

Name	Address	Grand List	Due Date	Tax	Reason for Refund
Daniel H Gleason	380 Stickney Hill Rd	10/1/2023	7/1/2024	\$24.74	Certificate of Correction
Robert W Brothers	572 Buckley Hwy	10/1/2023	7/1/2024	\$20.96	Certificate of Correction
Gary A / Pamela D Trinque	654 Buckley Hwy	10/1/2023	7/1/2024	\$90.80	Certificate of Correction
Mia or Daniel Kelleher	Avon, CT	10/1/2023	7/1/2024	\$20.08	Overpayment of Taxes

Totals 2023 List \$156.58

Ethan Taylor Smith	85 George Heck Rd	10/1/2022	7/1/2023	\$470.94	Overpayment of Taxes
Janice Parsons	987 Buckley Hwy	10/1/2022	7/1/2023	\$10.92	Certificate of Correction
James L Trinque	658 Buckley Hwy	10/1/2022	1/1/2024	\$200.86	Overpayment of Taxes
Gail M Gantick	91 Rindge Rd	10/1/2022	7/1/2023	\$8.28	Certificate of Correction

Totals 2022 List \$691.00

SCHEDULE 3 - Transfers to Suspend Tax Book of uncollectible uncollected property taxes according to Sec. 12-164 and Sec 12-165 of the CONNECTICUT GENERAL STATUTES

Name	Address	Grand List	Due Date	Amount	Reason for Transfer
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2020	7/1/2021	\$116.12	Moved out of State
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2020	7/1/2021	\$598.03	Moved out of State
Susan J Lanning	899 Buckley Highway	10/1/2021	7/1/2022	\$744.71	Deceased
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2021	7/1/2022	\$131.17	Moved out of State
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2021	7/1/2022	\$668.68	Moved out of State
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2022	7/1/2023	\$134.95	Moved out of State
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2022	7/1/2023	\$588.55	Moved out of State
Smith James J	106 Old Brown Road	10/1/2023	7/1/2024	\$108.43	Deceased
Kimberly M Willis	formerly 61 Cemetery Rd	10/1/2023	7/1/2024	\$97.73	Moved out of State

Total \$3,188.37

**Maureen M Eaton, CCMC
Tax Collector
June 30, 2025**

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

SEC 12-167

FISCAL YEAR ENDING JUNE 30, 2025

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>
Firemen's Exemption						
Bacon Thomas	6 Bush Road	2023	7/1/2024	\$ 375.00	Firefighter Sec12-81w	Board of Selectmen
Bradrick Heidi	24 Cemetery Road	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Robert W & Betty J	42 Kinney Hollow Road	2023	7/1/2024	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Roger W & Melissa D	1008 Buckley Highway	2023	7/1/2024	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Cross Tammy & Joseph	617 Buckley Highway	2023	7/1/2024	\$3,000.00	Firefighter Sec12-81w	Board of Selectmen
Cross William	38 Cemetery Road	2023	7/1/2024	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Cross Phillip M	617 Buckley Highway	2023	7/1/2024	\$882.27	Firefighter Sec12-81w	Board of Selectmen
Denault Richard & Jane	618 Buckley Highway	2023	7/1/2024	\$375.00	Firefighter Sec12-81w	Board of Selectmen
Eaton David D	1121 Buckley Highway	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Estell Guy M Jr	12 Lawson Road	2023	7/1/2024	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Fournier Edward A	30 Skopek	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Jellien Donna M & Michael A	901-4 Scranton Brook Ln	2023	7/1/2024	\$3,000.00	Firefighter Sec12-81w	Board of Selectmen
Joslyn Richard Dean & Andrea Lisa	11 Mashapaug Road	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Kneeland Michael S	776 Buckley Highway	2023	7/1/2024	\$1,063.15	Firefighter Sec12-81w	Board of Selectmen
Kratochvil John L	771 Buckley Highway	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil Joseph	775 Buckley Highway	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Lambert Zachary	621 Buckley Highway	2023	7/1/2024	\$375.00	Firefighter Sec12-81w	Board of Selectmen
Murdock Edward J & Diane	69 George Heck Road	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Ostien Matthew	964 Buckley Highway	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Clinton A & Lisa M	600 Buckley Highway	2023	7/1/2024	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Deborah M & Louis E	14 Cemetery Road	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Roland	615 Buckley Highway	2023	7/1/2024	\$375.00	Firefighter Sec12-81w	Board of Selectmen
Scanlan Kevin L & Bonnie K	16 Reed Road	2023	7/1/2024	\$375.00	Firefighter Sec12-81w	Board of Selectmen
Scranton William & Carol	63 Scranton Road	2023	7/1/2024	\$3,000.00	Firefighter Sec12-81w	Board of Selectmen
Sweetland Charles & Lisa	8 Skopek Road	2023	7/1/2024	\$375.00	Firefighter Sec12-81w	Board of Selectmen
Wentworth Paul J & Rebecca	19 Hall Road	2023	7/1/2024	\$1,500.00	Firefighter Sec12-81w	Board of Selectmen

TOTAL

\$ 31,945.42

Maureen M Eaton, CCMC
TAX COLLECTOR
June 30, 2025

OUTSTANDING TAXES - TOWN OF UNION**6/30/2025****Grand List of October 1, 2023**

Type	Bill No Name	Address	Amount
RE	7 Andrulot Margaret P	367 Stickney Hill Rd	\$3,593.78
RE	27 Beaulieu Jon R & Christine	Cemetery Rd	\$18.68
RE	28 Beaulieu Jon R & Christine	66 Cemetery Rd	\$2,955.72
RE	195 Forkey David Cummings	21-12 Howard Rd	\$13,018.09
RE	196 Forkey David Cummings	Mashapaug Rd	\$553.33
RE	236 Green Andrea	Shore Rd	\$23.01
RE	342 Laroe Sonyia	836 Buckley Highway	\$3,641.66
RE	365 Maciolek Richard J & Nadine A	209 Bigelow Hollow Rd	\$4,566.48
RE	395 Michalec Jason & Rocio	Buckley Highway	\$53.53
RE	396 Michalec Jason & Rocio	477 Buckley Highway	\$3,586.04
RE	397 Michalec Jason & Rocio	Buckley Highway	\$195.92
RE	404 Moore James Scott & Elisa Stout	2 Old Barrows Rd	\$10,563.54
RE	610 Wallach John A	78 Barrows Rd	\$2,513.56
PP	40034 Hayes Katherine	780-2 Whipple Lane	\$996.64
MV	50058 Baxter Robert A	13 Barrows Rd	\$221.19
MV	50147 Burgess Shawna L	34A Mashapaug Rd	\$222.79
MV	50160 Cameron Amy A	279 Stickney Hill Rd	\$395.46
MV	50161 Cameron Shawn P	279 Stickney Hill Rd	\$139.57
MV	50418 Gottier Lincoln T	432 Stickney Hill Rd	\$70.62
MV	50438 Hackner Richard F	389 Bigelow Hollow Rd	\$57.22
MV	50447 Hayes Daniel E	780-2 Whipple Ln	\$190.21
MV	50560 Kane Jack J	Attleboro, Ma	\$131.67
MV	50563 Kasulis Christopher A	Willimantic, CT	\$195.68
MV	50663 Lucey Ronald S	1067 Buckley Hwy	\$305.71
MV	50665 Lucey Vickie S	1067 Buckley Hwy	\$441.70
MV	50736 Moore Elisa S	7 Old Barrows Rd	\$331.68
MV	50737 Moore Elisa S	2 Old Barrows Rd	\$427.35
MV	50738 Moore James S	2 Old Barrows Rd	\$166.29
MV	50881 Rumrill Genevieve M	990 Buckley Hwy	\$366.25
MV	51032 Torti Virginia A	47 Gilbronson Rd	\$502.30
MVS	80047 Gottier Lincoln T	432 Stickney Hill Rd	\$110.37
MVS	80060 Jasmin Adam J	172 Stickney Hill Rd	\$584.08
MVS	80061 Jasmin Adam J	172 Stickney Hill Rd	\$96.95
MVS	80079 Kemble Brian M	24 Hall Rd	\$236.46
MVS	80080 Kemble Brian M	24 Hall Rd	\$7.97
MVS	80107 Murdock Lindsey J	101 Carion Rd	\$12.13
MVS	80110 Ott Michele L	601 Buckley Hwy	\$185.43
MVS	80111 Ott Michele L	601 Buckley Hwy	\$72.78
MVS	80112 Ouillette Hailey M	172 Stickney Hill Rd	\$230.88
MVS	80147 Torti Virginia A	47 Gilbronson Rd	\$492.73
MVS	80168 Theis Karen L	775 Buckley Hwy	\$323.16

\$52,798.61**Grand List of October 1, 2022**

Type	Bill No Name	Address	Amount
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	364 Maciolek Richard J & Nadine	209 Bigelow Hollow Rd	\$3,206.96
RE	396 Michalec Jason	477 Buckley Highway	\$2,616.12
RE	615 Wallach John A	78 Barrows Rd	\$2,207.62
PP	40036 Hayes Katherine	780-2 Whipple Lane	\$2,480.64
MV	50146 Burgess Shawna L	34A Mashapaug Rd	\$316.67
MV	50159 Cameron Amy A	279 Stickney Hill Rd	\$648.08
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

Grand List of October 1, 2022 (continued)

Type	Bill No	Name	Address	Amount
MV	50457	Hayes Daniel E	780-2 Whipple Ln	\$227.65
MV	50458	Hayes Daniel E	780-2 Whipple Ln	\$348.71
MV	50607	Laflamme Kevin M	477 Buckley Hwy	\$141.47
MV	50669	Lucey Ronald S	1067 Buckley Hwy	\$503.21
MV	50671	Lucey Vickie S	1067 Buckley Hwy	\$605.84
MV	50799	Palmer Caitlin M	56 Cemetery Rd	\$414.87
MVS	80052	Hevy Brandon E	16 Rindge Rd	\$149.21
MVS	80075	Kasulis Christopher A	58 Barrows Rd	\$214.33
MVS	80080	Laflamme Kevin M	477 Buckley Hwy	\$44.65
MVS	80138	Torti Virginia A	47 Gilbronsen Rd	\$533.69
				\$18,769.92

Grand List of October 1, 2021

Type	Bill No	Name	Address	Amount
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	607	Wallach John A	78 Barrows Rd	\$1,826.14
PP	40036	Hayes Katherine	780-2 Whipple Ln	\$2,436.88
MV	50139	Burgess Sawna L	34A Mashapaug Rd	\$84.39
MV	50450	Hayes Daniel E	780-2 Whipple Ln	\$215.84
MV	50662	Lucey Ronald S	1067 Buckley Hwy	\$545.30
MV	50664	Lucey Vickie S	1067 Buckley Hwy	\$339.21
MVS	80026	Burgess Sawna L	34 A Mashapaug Rd	\$140.31
MVS	80068	Hayes Daniel E	780-2 Whipple Ln	\$127.05
MVS	80090	Lucey Vickie S	1067 Buckley Hwy	\$356.34
				\$12,491.73

Grand List of October 1, 2020

Type	Bill No	Name	Address	Amount
PP	40102	Hayes Katherine	780-2 Whipple Ln	\$1,787.50
				\$1,787.50

TOTAL OUTSTANDING \$85,847.76

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

Maureen M Eaton, CCMC
Tax Collector

TOWN OF UNION

**TREASURER'S REPORT ON GENERAL FUND
FISCAL YEAR 24-25**

BALANCE AS OF JULY 1, 2024

GENERAL FUND CHECKING	\$	53,541.46	
GENERAL FUND MONEY MARKET, Berkshire	\$	195,437.45	
STIF - GENERAL FUND	\$	277,047.90	
JEWETT CITY SAVINGS BANK MM	\$	11,551.13	
BANK HOMETOWN MONEY MARKET	\$	56,828.05	
Centreville Bank Savings	\$	253,050.32	
BEGINNING BALANCE	\$		847,456.31

CASH RECEIPTS	\$		3,721,876.06
VOIDED CHECKS	\$		-

INTEREST EARNED

GENERAL FUND MONEY MARKET, Berkshire	\$	1,266.87	
STIF - GENERAL FUND	\$	29,114.22	
JEWETT CITY SAVINGS BANK MM	\$	29.05	
Centreville Bank Savings	\$	15,181.80	
BANK HOMETOWN MM	\$	7,792.09	
BANK HOMETOWN Checking accounts	\$	1,213.57	
TOTAL INTEREST	\$		54,597.60

Disbursements-

Disbursements per Board of Education	\$	1,887,452.95	
Disbursements per Board of Selectmen		187,948.26	
Total Disbursements	\$		3,766,935.21

RECEIPTS MINUS DISBURSEMENTS	\$		856,994.76
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Balance as of June 30, 2025

General Fund Checking Bank Hometown	\$	23,392.03	
General Fund Checking Berkshire	\$	131.73	
General Fund Money Market	\$	44,542.81	
STIF - General Fund	\$	369,172.12	
Jewett City Savings Bank Money Market	\$	11,580.18	
Bank Hometown Money Market	\$	209,943.77	
Centreville Bank Savings	\$	198,232.12	
Total	\$		856,994.76

**TREASURER'S REPORT ON SPECIAL REVENUE FUNDS
FISCAL YEAR 24-25**

INVESTED AS OF JULY 1, 2024

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

BEGINNING BALANCE **\$ 210,062.00**

INTEREST AND DEPOSITS

Reserve Fund MM Interest Berkshire	\$ 92.99
Reserve Fund MM Interest Bank Hometown	\$ 2,953.10
STIF RF Interest	\$ 2,896.33
Transfer from General Fund	\$ 64,030.00

TOTAL RECEIPTS AND REVENUE **\$ 69,972.42**

DISBURSEMENTS

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

TOTAL DISBURSEMENTS **\$ -**

RECEIPTS MINUS DISBURSEMENTS **\$ 280,034.42**

INVESTED AS OF JUNE 30, 2025

Reserve Fund Money Market-CLOSED 7/10/24	\$ -
Reserve Fund Money Market, Bank Hometown	\$ 217,535.55
STIF Reserve Fund	\$ 62,498.87

TOTAL INVESTED ENDING BALANCE **\$ 280,034.42**

Union Free Public Library

Town Report 2025

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 have a robust and current 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. These apps are free to Union residents, and are able to provide a much broader selection (particularly of audiobooks) than we would be able to match in physical resources. We have puzzles and family board games available to take home, as well as creative toys available in the children's room. 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 2024-25 year include: free community activities at Old Home Day celebration (such as face-paint, refreshments, balloon animals); kids' Pollinator Talk with The Last Green Valley; family fun Halloween Party in the grove; a fun community Paint Night program; expanding Library Policies to meet new legal requirements; providing Field Day refreshments at Union School. 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	48	E-audio	1,113
Books	1,832	E-books + magazines	487
DVDs	80	E-video	40
Total	1,960	Total	1,640
Total physical and electronic circulation: 3,600			

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, 2024 – June 30, 2025)



Northeast District Department of Health

69 South Main Street, Unit 4, Brooklyn, CT 06234
860-774-7350 / Fax 860-774-1308 www.nddh.org

As we approach Fall and Winter ahead, we reflect back on the year and find it a success. We have met our challenges with purpose, dedication and results. The District has kept pace with our core service demands to our partner towns while we continue to grow and develop relationships with our regional and Statewide partners. Your District continues to develop the local health workforce while seeking opportunities and maximizing efficiencies.

Our Environmental Health services are continuing to develop and expand their knowledge, skills and abilities. Our staff plan is on target to achieve fully trained and certified proficiency to best serve our towns. In the interim we continue to leverage existing assets to their maximum while contracting to fill in any service gaps. Our scheduled duties keep pace with demand and occasionally exceed expectations. The quality of work continues to excel and remains our most important marker.

We are expanding our Community Health services with a harm reduction program and a new part-time staff. We continue to provide education, outreach and vaccinations. Our Community Health staff also collaborate with regional partners and media to maximize impact of preventative Public Health strategies. Our Emergency Preparedness continues to keep us adept for potential concerns.

Administratively we are developing strategies for the continued success of the District with active planning and forecasting. With outstanding support staff we are poised to have a future that can be stable, proficient and proactive. We are beginning to get ahead of the overwhelming burden of day-to-day operations and coalesce some concepts into concrete plans for the District in terms of staffing projections, programmatic expansion, and facility demands.

Overall the future of the District is bright. We are positioned to fulfill our mandates while remaining flexible. We are planning our future and taking the necessary steps to manifest it. We strive to protect our residents by offering vaccinations, conducting disease investigations, and reducing the number of food-borne illnesses through our licensing and inspection program of food service establishments. We respond to various public health concerns and issues to help keep our residents healthy and safe. These efforts would not have been possible without the dedication and passion of our professional staff.

NORTHEAST DISTRICT DEPARTMENT OF HEALTH

In Connecticut, a District Health Department is a regional, multi-town entity formed to deliver local public health services like disease prevention, environmental health (septic, food safety), health education, and emergency preparedness, governed by state statutes (CGS 19a-240-246) to collectively manage public health, offering cost efficiencies and consistent enforcement of the [CT Public Health Code](#). Public health itself is the science and art of preventing disease, prolonging life, and promoting health for entire populations, focusing on wellness and community-wide improvements rather than just individual care.

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.

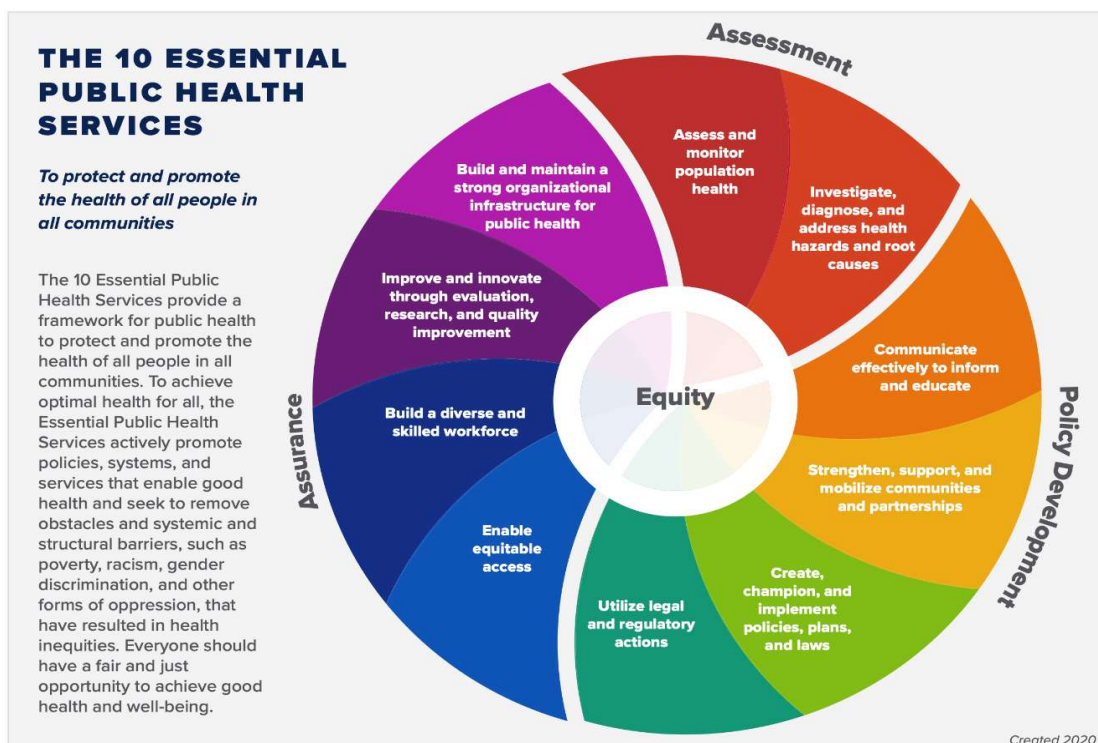
Vision:

Healthy people engaged in creating a thriving community.

Values:

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

THE 10 ESSENTIAL PUBLIC HEALTH SERVICES



BOARD OF DIRECTORS-Executive Committee

Lana Salisbury – Board Chair

Ann Hinchman – Board Vice Chair

Elaine Lippke – Finance Chair

Gail Dickinson – Personnel Chair

Luigi Sartori – Director of Health – Secretary/Treasurer

NDDH Board Members



Town of Brooklyn

Robert Kelleher
Austin Tanner-Alternate
Sophie Charron-June 2025

Population: 8,488



Town of Canterbury

Christopher Lippke
Alternate-Vacant

Population: 5,060



Borough of Danielson
Elaine Lippke
Vincent Iannuzzi-Alternate

Population: 4,160
(population total included in town of Killingly)



Town of Eastford
Paul Torcellini
Deborah Richards-Alternate

Population: 1,660



Town of Hampton
William Archer Jr.
Allan Cahill-Alternate

Population: 1,728



Town of Killingly
David A. Griffiths.
Sean Regan
Patti George-Alternate

Population: 17,742



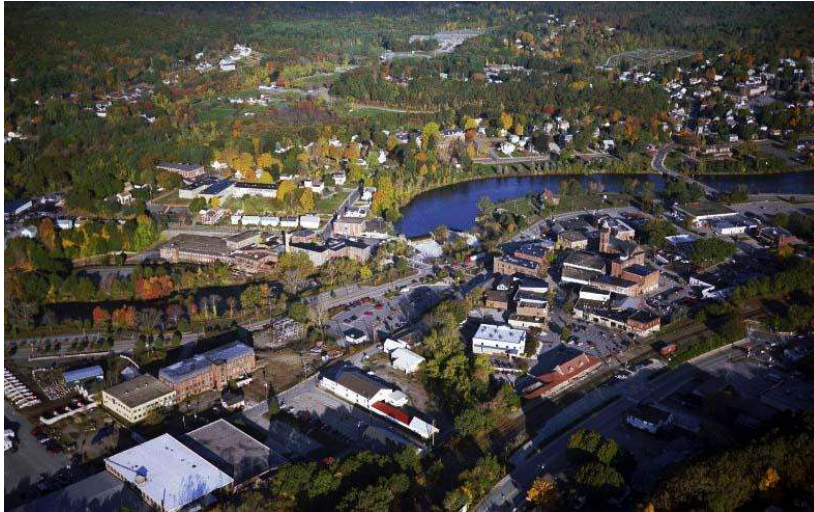
Town of Plainfield
Donald Gladding
Robert Kerr
Alternate-Vacant

Population: 14,959



Town of Pomfret
Ann Hinchman
Jorge Martinez-Alternate

Population: 4,271



Town of Putnam

Anne Lamondy
Alternate-Vacant

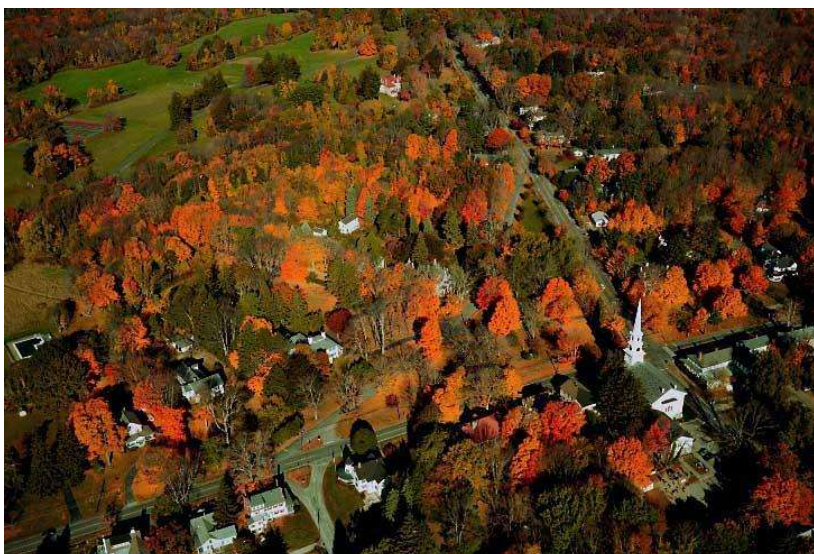
Population: 9,227



Town of Sterling

Lana Salisbury
Carla Jordan-Alternate

Population: 3,577



Town of Thompson

Danielle Robbins
Mary Eames-Alternate

Population: 9,226



Town of Union
E. John Murdock
David Eaton-Alternate

Population: 781



Town of Woodstock
Gail Dickinson, MD
Robert Andrews-Alternate

Population: 8,221

On December 29, 2023, NDDH received a memorandum (OLHA 2023-05) from the Office of Local Health Administration stating the Connecticut Office of Policy and Management (OPM) had decided to use the 2021 population estimates for fiscal year 2024-2025 allocation.

In Accordance with the State of Connecticut Department of Public Health, Connecticut Estimated Town Populations for July 1, 2021, determined by the U. S. Census Bureau the Districts total population for Fiscal Year 2025 was **84,940**.

NDDH Staff

Luigi Sartori-Director of Health
Maureen Marcoux-Senior Registered Sanitarian
Jennifer Warner-Environmental Health Specialist
Stephanie Hynes-Environmental Health Specialist
Tracy Farrow-Senior Secretary/Receptionist
Linda Violette Buisson-Executive Assistant
Stephen Faucher-Emergency Preparedness Coordinator
Anne Daly-Derosier-Dental Hygienist

Amanda Gonzalez-Deputy Director
Brittany Otto-Environmental Health Specialist
Devorah Lipschitz-Environmental Health Specialist
Debra Colletti-Senior Secretary/Receptionist
Katie Broccoli-Secretary/Receptionist
Janine Vose-Public Health Nurse
Melissa Nichols-Finance Manager
Lisa Harding-Dental Hygienist

ENVIRONMENTAL HEALTH STAFF



(left to right) Jennifer Warner, Brittany Otto, Maureen Marcoux, Devorah Lipschitz, Stephanie Hynes

Medical Advisor

Kristen Xeller, MD



Board Certified in Family Medicine
Trained at Loyola Stritch School of Medicine in Chicago
3 Year Residency at Tufts University Family Medicine
Residency at the Cambridge Health Alliance-Malden MA
Graduate of Boston College BS

Dr. Xeller grew up in Northeast Connecticut and returned to the Quiet Corner after finishing her residency with her family.

Community Health Section

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

CT DOT Safe Transportation Grant provided bike helmets and visibility vests for safer walking and riding.

National Environmental Health Association (NEHA) and the Federal Drug Administration (FDA) Retail Flexible Funding Model Grant Program (Advancing Conformance with the FDA Voluntary National Retail Food Regulatory Program Standards)

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.

Car Seat Checks – community may have car seat installed or checked for proper installation.

Tick Testing



Clinical Health Data

2025	Brooklyn	Canterbury	Eastford	Hampton	Killingly	Plainfield
REPORTABLE COMMUNICABLE DISEASE						
Babesiosis	1	0	0	2	0	3
Giardiasis	0	0	0	0	1	0
Chlamydia	6	2	1	3	18	28
Gonorrhea	1	0	0	0	2	5
Group B Streptococcus	1	0	0	0	3	1
Hepatitis B	0	1	0	0	1	1
Hepatitis C	1	1	0	0	3	4
Influenza	140	68	19	20	376	320
Legionellosis	0	0	0	0	1	0
Listeriosis	0	0	0	0	0	0
Lyme Disease	5	14	1	6	4	10
Rotavirus	0	0	0	0	0	0
Salmonellosis	2	0	0	0	1	3
Streptococcus pneumoniae	1	0	2	0	3	2
COMMUNICABLES TOTAL	158	86	23	31	413	377

DENTAL - ORAL HEALTH SCREENING & EDUCATION PROGRAMS						
Total Participating	n/a	n/a	n/a	n/a	498	n/a
Number of Caries	n/a	n/a	n/a	n/a	74	n/a
Number of Other Dental Care Needs	n/a	n/a	n/a	n/a	50	n/a
TOTAL DENTAL	0	0	0	0	622	0

2025	Pomfret	Putnam	Sterling	Thompson	Union	Woodstock	TOTAL
REPORTABLE COMMUNICABLE DISEASE							
Babesiosis	0	0	1	1	0	1	9
Giardiasis	0	0	0	0	0	1	2
Chlamydia	3	9	2	6	1	7	86
Gonorrhea	0	1	1	0	0	2	12
Group B Streptococcus	0	1	0	0	0	0	6
Hepatitis B	0	0	0	0	0	0	3
Hepatitis C	0	1	1	1	0	0	12
Influenza	36	173	52	112	4	78	1398
Legionellosis	0	0	0	0	0	0	1
Listeriosis	0	0	0	0	0	0	0
Lyme Disease	3	3	2	2	0	1	51
Rotavirus	0	0	0	0	0	0	0
Salmonellosis	2	0	0	1	1	1	11
Streptococcus pneumoniae	0	0	0	1	0	1	10
COMMUNICABLES TOTAL	44	188	59	124	6	92	1601

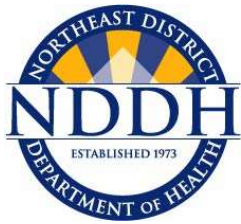
DENTAL - ORAL HEALTH SCREENING & EDUCATION PROGRAMS							
Total Participating	n/a	128	n/a	n/a	n/a	n/a	626
Number of Caries	n/a	8	n/a	n/a	n/a	n/a	82
Number of Other Dental Care Needs	n/a	4	n/a	n/a	n/a	n/a	54
TOTAL DENTAL	0	140	0	0	0	0	762

2025	Brooklyn	Canterbury	Eastford	Hampton	Killingly	Plainfield
ENVIRONMENTAL SERVICES						
SUBSURFACE SEWAGE DISPOSAL						
<i>As-Built</i>	39	14	12	7	27	19
<i>B100</i>	46	38	9	15	53	24
<i>Plan Review, Commercial</i>	2	0	0	0	0	1
<i>Plan Review, New</i>	35	14	11	13	16	11
<i>Plan Review, Repair</i>	15	2	3	6	19	15
<i>Plan Review, Revised</i>	20	3	9	3	16	13
<i>Plan Review, Subdivision</i>	4	1	0	1	0	3
<i>Permit to Construct, Commercial</i>	2	0	1	0	0	1
<i>Permit to Construct, New</i>	34	13	12	16	19	15
<i>Permit to Construct, Repair</i>	15	3	2	3	20	13
<i>Soil Test, Additional</i>	10	5	3	11	16	9
<i>Soil Test, New</i>	22	7	5	4	15	6
<i>Soil Test, Repair</i>	16	7	4	6	17	13
<i>Tank or Sewer Line</i>	5	6	5	3	6	6
<i>Water Treatment Permit</i>	1	1	1	2	2	1
<i>Property Document Search</i>	74	42	28	22	113	64
TOTAL	340	156	105	112	339	214
POTABLE WATER						
<i>Well Permit</i>	28	19	6	8	33	25
FOOD SERVICE SANITATION						
<i>Restaurant Inspection</i>	23	12	8	1	46	36
<i>Restaurant Re-Inspection</i>	0	0	0	0	4	1
<i>Restaurant Plan Review</i>	1	0	1	0	6	1
<i>Temporary Food Event (inc. Fairs)</i>	89	10	1	7	23	16
TOTAL	113	22	10	8	79	54
HEALTH INSPECTIONS						
<i>Campground</i>	1	0	3	1	2	0
<i>Daycare</i>	2	1	0	0	2	1
<i>Group Home</i>	5	0	0	0	1	0
<i>Hair Salon</i>	15	2	0	0	44	50
<i>Hotel / Motel</i>	2	0	0	0	2	3
<i>Medical</i>	0	0	0	0	0	0
<i>Nail Salon</i>	1	0	0	0	4	8
<i>Pool Inspection</i>	1	0	0	0	3	1
TOTAL	27	3	3	1	58	63
COMPLAINTS						
<i>Food Borne Illness (P1)</i>	1	1	0	0	5	2
<i>No Hot Water (P1)</i>	1	0	0	0	7	1
<i>No Heat (P1)</i>	1	0	0	0	9	7
<i>No Water (P1)</i>	0	0	0	0	1	1
<i>Rabies (P1)</i>	0	0	0	0	0	0
<i>Septic/Sewage Overflow (P1)</i>	2	0	1	0	5	6
<i>Bed Bugs/Fleas/Flies/Roaches</i>	0	1	0	0	3	6
<i>Garbage/Refuse</i>	2	0	0	0	8	5
<i>Rodent/Vermin</i>	1	0	0	0	9	4
<i>Vacant/Abandoned Property</i>	1	0	0	0	0	0
<i>Water Quality</i>	2	0	0	0	1	3
<i>Water in Basement</i>	0	0	0	0	1	1
<i>Air Quality</i>	0	0	0	0	3	1
<i>Animal Feces</i>	1	1	0	0	2	1
<i>Lead/Chipping Paint</i>	1	0	0	0	0	2
<i>Leaking Pipes (Source)</i>	0	0	0	0	1	3
<i>Manure (Stockpile)</i>	0	0	0	0	0	0
<i>Mold</i>	5	1	0	0	19	5
<i>Odor</i>	0	0	0	0	5	1
<i>Stagnant Water/Mosquitos</i>	1	0	0	0	0	0
<i>Other</i>	0	6	0	2	7	4
TOTAL	19	10	1	2	86	53
HEALTH SERVICES						
<i>Lead Poisoning Prevention/Education</i>	5	2	1	2	26	20
<i>Ongoing Lead Case Management</i>	2	1	1	1	5	3
<i>Rabies Prevention</i>	0	0	0	0	1	2
<i># Animals Tested + for Rabies</i>	0	0	0	0	1	0
TOTAL	7	3	2	3	33	25
ENVIRONMENTAL SVCS TOTAL	534	213	127	134	628	434

Subsurface totals represent the number of permits purchased for the fiscal year and not the total number of inspections completed.

2025	Pomfret	Putnam	Sterling	Thompson	Union	Woodstock	TOTAL
ENVIRONMENTAL SERVICES							
SUBSURFACE SEWAGE DISPOSAL							
<i>As-Built</i>	10	8	5	31	3	35	210
<i>B100</i>	24	11	18	50	3	78	369
<i>Plan Review, Commercial</i>	1	0	0	0	0	0	4
<i>Plan Review, New</i>	8	2	6	20	0	12	148
<i>Plan Review, Repair</i>	5	1	4	15	1	18	104
<i>Plan Review, Revised</i>	3	0	2	15	0	15	99
<i>Plan Review, Subdivision</i>	0	0	0	3	0	2	14
<i>Permit to Construct, Commercial</i>	1	0	1	0	0	0	6
<i>Permit to Construct, New</i>	7	2	4	18	1	13	154
<i>Permit to Construct, Repair</i>	5	1	4	15	2	17	100
<i>Soil Test, Additional</i>	9	1	4	15	0	10	93
<i>Soil Test, New</i>	14	5	6	12	4	16	116
<i>Soil Test, Repair</i>	7	6	4	9	1	14	104
<i>Tank or Sewer Line</i>	4	4	1	8	0	14	62
<i>Water Treatment Permit</i>	0	0	0	0	0	5	13
<i>Property Document Search</i>	41	39	38	75	14	99	649
TOTAL	139	80	97	286	29	348	2245
POTABLE WATER							
<i>Well Permit</i>	8	8	9	26	1	16	187
FOOD SERVICE SANITATION							
<i>Restaurant Inspection</i>	11	31	11	35	1	19	234
<i>Restaurant Re-Inspection</i>	2	0	0	0	0	1	8
<i>Restaurant Plan Review</i>	1	1	0	4	1	1	17
<i>Temporary Food Event (inc. Fairs)</i>	3	17	11	17	0	150	344
TOTAL	17	49	22	56	2	171	403
HEALTH INSPECTIONS							
<i>Campground</i>	0	0	4	0	0	5	16
<i>Daycare</i>	2	3	0	5	0	4	20
<i>Group Home</i>	0	0	0	3	0	0	9
<i>Hair Salon</i>	4	38	0	26	0	14	193
<i>Hotel / Motel</i>	0	1	0	1	0	2	11
<i>Medical</i>	2	0	0	1	0	0	3
<i>Nail Salon</i>	1	8	0	0	0	0	22
<i>Pool Inspection</i>	0	3	3	3	0	3	17
TOTAL	9	53	7	39	0	28	291
COMPLAINTS							
<i>Food Borne Illness (P1)</i>	1	6	0	1	0	1	18
<i>No Hot Water (P1)</i>	0	3	0	0	0	0	12
<i>No Heat (P1)</i>	0	1	1	1	0	0	20
<i>No Water (P1)</i>	0	2	0	1	0	1	6
<i>Rabies (P1)</i>	0	0	0	0	0	0	0
<i>Septic/Sewage Overflow (P1)</i>	0	3	0	4	0	1	22
<i>Bed Bugs/Fleas/Flies/Roaches</i>	1	5	0	3	0	1	20
<i>Garbage/Refuse</i>	0	2	2	13	0	1	33
<i>Rodent/Vermin</i>	0	3	2	1	0	2	22
<i>Vacant/Abandoned Property</i>	0	0	0	0	0	0	1
<i>Water Quality</i>	0	0	1	1	0	1	9
<i>Water in Basement</i>	0	0	0	0	0	1	3
<i>Air Quality</i>	0	2	0	0	0	1	7
<i>Animal Feces</i>	0	1	2	1	0	0	9
<i>Lead/Chipping Paint</i>	0	2	0	0	0	0	5
<i>Leaking Pipes (Source)</i>	0	1	0	1	0	0	6
<i>Manure (Stockpile)</i>	0	0	0	0	0	2	2
<i>Mold</i>	0	8	0	1	0	1	40
<i>Odor</i>	0	2	0	2	0	1	11
<i>Stagnant Water/Mosquitos</i>	0	0	0	0	0	0	1
<i>Other</i>	0	16	0	0	0	0	35
TOTAL	2	57	8	30	0	14	282
HEALTH SERVICES							
<i>Lead Poisoning Prevention/Education</i>	4	9	1	6	0	6	82
<i>Ongoing Lead Case Management</i>	0	5	1	6	0	0	25
<i>Rabies Prevention</i>	0	0	1	0	0	0	4
<i># Animals Tested + for Rabies</i>	1	0	1	0	0	1	4
TOTAL	5	14	4	12	0	7	115
ENVIRONMENTAL SVCS TOTAL	180	261	147	449	32	584	3723

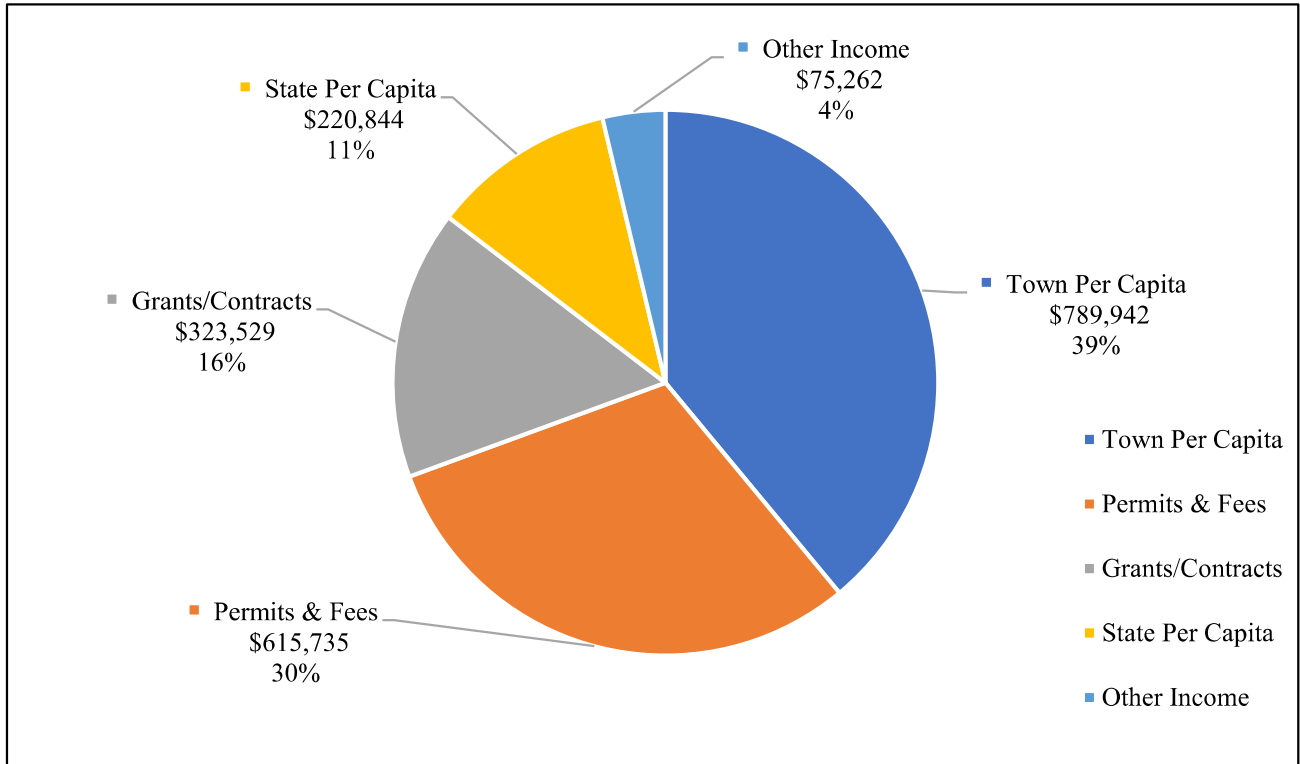
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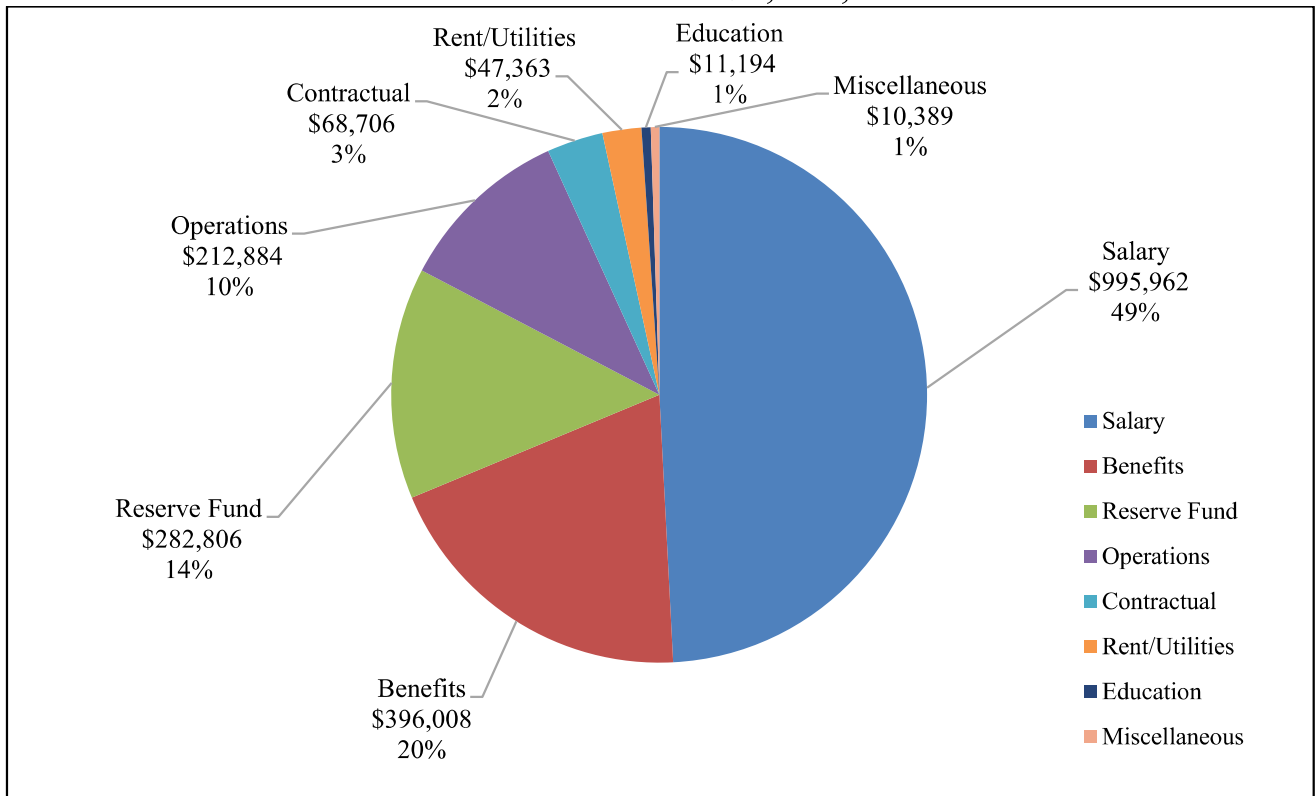
Northeast District Department of Health

Revenue/Expense Graph - Fiscal Year 2025

TOTAL REVENUE \$2,025,312



TOTAL EXPENSES \$2,025,312



Payments for All Purposes
July 1, 2024-June 30, 2025

	Jul '24 - Jun 25
A&D Portable Rentals	1,020.00
Access Community Action Agency	500.00
Adkins Printers & Stationers	1,588.11
All States Contruaction, Inc.	447,074.08
Anthem Blue Cross and Blue Shield	33,514.51
Anthony, Jeff	285.60
Arborline	500.00
Asplundh	23,362.40
Aubuchon Hardware	1,168.50
Automated Mailing & Print Services L.L.C.	369.87
Bacher Corp.	1,421.60
Baker & Taylor Books	2,601.84
Bank Hometown Card	15,376.88
Bank of America-0120	351.58
Bank of America-3786	58.35
Bank of America-6588	664.25
Bank of America-6887	1,051.90
Banner Water	310.00
Bernat, Edward & Susan	65.00
Berner, Carol-v	201.97
Bibliomation	3,212.41
Bob Brothers	20.96
Bradrick, Heidi -V	908.74
Brooks, Les	65.00
C.N. Wood	719.83
CAAO	170.00
CALABRESE, STAN	120.00
Camerota, Carol	58.81
CAMEROTA, DANIEL	60.00
Casella Waste	63,899.34
Cavar, James	65.00
Cavar, Jeff	32.50
Cave, Edward	87.75
CBS	183.28
CCM	1,422.00

Payments for All Purposes
July 1, 2024-June 30, 2025

	Jul '24 - Jun 25
Chappell Tire Service	5,670.49
CHLIC	1,767.58
Cintas	3,702.03
CIRMA	64,138.46
CNA Surety	456.00
Cobb, Stuart	300.00
Cogent Leasing and Financing, Inc.	41,646.18
CONNECTICUT CONCRETE PRODUCTS, LLC	1,275.00
Connecticut Library Consortium	178.00
CONNECTICUT STAMP AND SEAL LLC	79.45
Cott Systems, Inc.	3,650.69
Cox Communications	8,579.62
CRM Co LLC	2,041.00
CT Council of Small Town (COST)	1,200.00
CT DAS_AR	1,107.00
CT DAS_BUILD	80.00
CT DAS_ED	400.52
CT DOL CONN-OSHA	1,275.00
CT Solar Lease 3 LLC	2,549.20
CT Tax Collector's Association	1,315.00
CT Town Clerks' Association	175.00
Custom Contractors	5,011.25
D'Amico, Cheryl	203.37
Dalpian, Roger	65.00
DeGray, Eric (v)	65.00
Dell Marketing L.P.	3,051.82
Demco, Inc.	870.63
DENNING, CAROL	60.00
Dennis Drake	65.00
Dennis K. Burke, Inc.	1,338.39
Department of Agriculture	10.50
Dept of Energy Env Prot (DEEP)	3,202.45
Distinctive Tree Care	2,405.99
DO NOT USE CT Dept of Energy & Env	800.00
East Coast Sign & Supply, INC	4,633.00

Payments for All Purposes
July 1, 2024-June 30, 2025

	Jul '24 - Jun 25
Eastern Salt Company	12,696.86
Eastford Building Supply	16.17
Eaton, David -V	100.00
Eaton, Maureen -V	1,693.84
Eaton, Morgan	81.25
ENCORE FIRE PROTECTION	700.00
Equipment Specialists	592.84
ESTELL, ANDREA	25.67
Everett W. Herrick	35.00
Eversource	15,720.43
FALKE, BRIGITTE	65.00
Festi's Oil Service Inc	287.70
Firefighters Cancer Relief Account	50.00
Fitzgerald, Lee	97.50
Foskett Equipment, Inc.	384.98
Franc Motors, Inc.	6,153.47
Freightliner Of Hartford, Inc.	9,013.70
French River Materials of Thompson, LLC	868.04
Gail M Gantick	8.28
Gasperini, Linda	65.00
Gaug, Amanda-v	428.32
GAUG, JOSH	871.92
GINGRAS, JOE	65.00
Grabel-Forziati, Erin	870.57
Hain Materials	594.88
Hartford Courant	840.88
Harvey Services, LLC	2,125.68
HECK, DAVID	190.71
HIGH GRADE GAS PROPANE	1,152.82
HILLYARD	357.83
Holbrook, Arthur	65.00
Hoopla - Midwest Tape	2,993.64
Huda, Mary -V	1,688.93
Industrial Technical Services, INC.	3,201.18
Insation Technologies	4,253.95

Payments for All Purposes
July 1, 2024-June 30, 2025

	Jul '24 - Jun 25
IVS LLC	125.00
J.F. Mellet Plumbing, LLC	212.49
Jan Pro of Central CT	1,091.97
JANICKI DESIGNS	400.00
Jewett City Savings Bank	175,016.75
JOHN, BRUCE	400.00
JOHNSON, KAREN & BARRY	211.26
Jones, Kristen	65.00
Kahn Tractor	26.89
KALEIDOSCOPE ARTISTIC	400.00
KAPPLAN, NANCY	120.00
KAVANAUGH, JIM	81.25
KELLEHER, MIA or DANIEL	20.08
King, King & Associates, CPAs	37,320.00
KNEELAND, DANIELLE	20.99
Kneeland, Michael (V)	2,100.00
Leanne Lake	28.29
Leffingwell, Brian	65.00
LHS Associates, Inc.	1,830.00
LONGEY, ERICA	65.00
McAllen Construction	27,300.00
McNAUGHTON	630.00
Mid-NEROC	230.74
Midstate Battery	-245.00
Midwest Tape	131.08
MILLET, ABRAHAM	100.00
MISSION, JASON	81.25
MISSION, WESTON	100.00
Monroe Tractor	1,346.01
Morton Salt	18,810.80
Murdock, Edward John Jr.	492.36
NAPA - Vandi	1,444.83
NEW ENGLAND UNIFORM	88.80
NFP	4,000.00
NHCAA	35.00

Payments for All Purposes
July 1, 2024-June 30, 2025

	Jul '24 - Jun 25
Northeast District Dept. of Health	7,263.30
Northeastern Connecticut Council Of Gover	7,423.30
NRAAO	85.00
NRTCTA	445.00
O'Reilly Automotive	386.87
Parsons, Janice-v	10.92
Paul, Willard	87.22
PONKALA, DYLAN	135.00
Premier Business Enterprises, Inc.	13,205.00
Professional Lock & Safe Co.	31.02
Proshred	900.00
Quality Data Service, Inc.	8,549.38
RAWSON MATERIALS	1,245.25
Reliance Life	1,917.00
Robert Baxter	442.09
ROVAC	160.00
ROVAC Tolland County	30.00
RYDIN	327.00
SACCEC	300.00
SCRANTON, WILLIAM	81.25
Shearer, Gary	65.00
SHERWIN WILLIAMS	25.49
Soapstone Valley Equipment	376.28
Special Olympics Connecticut	30.00
STACHELSKY, ALBERT	65.00
SWEETLAND, LISA	65.00
TALL PINES	4,620.00
Tarpey & Alexander, LLC	150.00
Tolland County Mutual Aid Fire Service	4,437.00
Tolland County Town Clerk Association	25.00
Tolland Windham Tax Association	36.00
Town of Enfield Finance Dept.	483.79
Town Of Mansfield	926.68
Town of Stafford	2,500.00
Tractor Supply Co	2,229.58

Payments for All Purposes
July 1, 2024-June 30, 2025

	Jul '24 - Jun 25
Tradebe	1,500.00
Treasurer State of Connecticut	369.00
TRINQUE, JAMES	200.86
TRINQUE, PAMELA	90.80
Tucker, Peter	450.00
Union School Activity Fund	300.00
Union Volunteer Fire Department	57,000.00
United Concrete Products	3,835.00
United Services, Inc.	250.00
University of CT (UCONN)	300.00
VALSOFT	13.58
Vennart, Timothy	100.80
Village Springs Distributor, LLC.	246.50
Vision Government Solutions	14,170.00
VOTER, JAMES	65.00
VOTER, SUSAN	65.00
W.B. Mason	1,789.56
Waggner, Matt	60.00
WE CARE DENALI	7,300.00
Wentworth, Becky	230.27
Western Oil, Inc.	321.30
Wex	3,388.63
Williams Fuel Oil Co. LLC.	52,701.38
Willington Fire Department #1	4,150.00
Willow Lane Education	116.95
Windham Materials	4,260.26
WOODSTOCK ACADEMY, THE	11,339.00
Woodstock Radiator and Repair	0.00
WOODSTOCK REPAIR AND SERVICES, LLC	9,578.00
Yankee Service Company LLC	723.94
Your Page Today, LLC.	500.00
TOTAL	1,342,858.81

TOWN OF UNION Board of Education
Expenses by Vendor Summary
 July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>
Abington Family HC LLC	750.00
Active Internet Technologies, LLC	349.46
ADP	4,017.12
Alicia Agosto	74.18
American Funds Service Company	16,871.98
Anthem Blue Cross and Blue Shield	66,994.50
Blick Art Materials	510.28
Brenda Anger	3,000.00
Building Wings, LLC	1,283.04
CABE	1,258.00
CAPSS	2,077.00
CAS	200.00
Cecilia Stallone	3,298.19
ChimeNet, Inc.	3,646.50
CHLIC	2,907.34
Connecticut Department of Labor	294.00
Connecticut Education Association	5,423.00
Cooperative Educational Services	721.00
COX	2,139.27
CREC	3,100.00
CT Solar Lease 3 LLC	10,547.78
Curriculum Associates LLC	48.75
Detail Clean	6,150.00
Eastconn	107,472.13
Encore Fire Protection	759.00
Erin Pitruzzello	477.26
Eversource	16,144.98
Festi's Oil Service INC	139.85
French River Education Center	12,847.50
Gina Barillaro	104.05
Green Smart Pest Control, LLC	450.00
HealthEquity, Inc.	485.00
Hillyard - New England	6,892.87
Holiday Hill Day Camp	950.00
Houghton Mifflin Company	212.52
Industrial Technical Services, Inc	5,050.07
Interlocking Connections, LLC	26,891.00
J.F. Mellet Plumbing	675.74
Jackie Curving	48.37
Jan Pro of Central CT	21,123.41
Josh or Holly Weagle	500.00
Jostens Inc.	432.01
Karin Frye	427.36
Kimberly Leone	2,000.00
Kira Fontaine	38.75

TOWN OF UNION Board of Education
Expenses by Vendor Summary
 July 2024 through June 2025

	Jul '24 - Jun 25
KnowAtom LLC	25,539.70
Kristen Deptula	23.77
Lakeshore Learning Materials, LLC	471.43
Lauren Barlow	232.58
Lipin Dietz Associates	115.00
Lois Demurjian	397.80
M & J Bus Inc.	54,200.00
Meredith Eberhard, CCC-SLP	29,560.00
Michele Powers	5,539.00
Paul D. Lynn	202.50
Phoenix Environmental Laboratories, Inc.	1,335.75
PMT Associates, INC.	580.00
Premier Business Enterprises, INC	2,000.00
Professional Lock & Safe Co. Inc	250.40
PSNI	574.00
Pullman & Comley	12,763.50
Reliance Standard Life Insurance Co	3,315.00
Rhythm Bank Instruments LLC	66.34
RICOH	293.54
Ricoh USA, Inc.	3,929.98
Rock Vern Electric	2,650.96
Rosanna Hierl	295.00
Scholastic	367.94
School Health Corporation	293.66
Sherry Sardi	71.56
SHI International Corp	2,779.40
Stafford Mechanical Services, Inc.	7,056.13
Stafford Public Schools	20,171.98
Stafford School Food Services	5,000.00
Stavens Brothers Water Wells	3,266.00
Steven Jackopsic	6,136.69
Stirling Benefits, Inc	1,600.00
Syme Septic Cleaning	790.00
The Woodstock Academy	395,828.16
Touchboards	0.00
Treasurer - State of Connecticut	738.00
U.S. Postal Service	455.25
Union Water Services	2,441.02
Vernon Public Schools	15,704.94
Vincent LaMonica	290.45
W.B. Mason Co., Inc.	3,464.10
WhiteWater, Inc.	11,050.90
TOTAL	961,625.69

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 H-860- 963-1015

The following permits were issued for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

New Homes	1
Additions	1
Garages/Sheds	2
Remodeling & Decks	9
Trailers/Barns	3
Pools	2
Heating	14
Electrical	15
Demolition	0
Tank Removal	2
Re-roofing/siding	15
Chimneys/woodstoves	1
Commercial/Industrial	5
Miscellaneous	

Total permits issued - 72

Total fees collected - \$24,572.00

Value of the construction totaled- \$1,652,000.00

Joseph Pajak
Building Official

TOWN OF UNION, CONNECTICUT

State Single Audit

For the Year Ended June 30, 2025

TOWN OF UNION, CONNECTICUT

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For the Year Ended June 30, 2025

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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, 2025, 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 10, 2025.

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 charges 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 10, 2025



**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, 2025. 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, 2025.

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, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated December 10, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

King, King & Associates

King, King & Associates, CPAs
Winsted, CT
December 10, 2025

TOWN OF UNION, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Connecticut State Library		
Connecticard Payments	11000-CSL66051-17010	\$ 1,492
Department of Transportation		
Town Aid Road Grants	12001-DOT57131-17036	124,039
Department of Energy and Environmental Protection		
Small Town Economic Assistance Program	12052-DOT57191-40530	367,962
Department of Justice		
Judicial Fines and Fees	34001-JUD95162-40001	7,130
Department of Education		
Adult Education	11000-SDE64370-17030	1,664
Office of Policy and Management		
Tiered PILOT	12002-OPM20600-17111	20,181
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	44
Local Capital Improvement Program	12050-OPM20600-40254	21,628
Secretary of State		
Early Voting	11000-SOS12500-12651	8,470
Total State Financial Assistance Before Exempt Programs		\$ 552,610
EXEMPT PROGRAMS		
Office of Policy and Management		
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	19,013
Department of Education		
Educational Cost Sharing	11000-SDE64370-17041-82010	211,728
Total Exempt Programs		230,741
Total State Financial Assistance		\$ 783,351

See notes to schedule.

TOWN OF UNION, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

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, 2025. 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, 2025

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, 2025, and issued our unmodified report thereon dated December 10, 2025.

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes ✓ No

State Financial Assistance

Internal control over major programs:

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

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

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

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

State Grantor and Program	State Core - CT Number	Expenditures
Department of Energy and Environmental Protection		
Small Town Economic Assitance Program	12052-DOT57191-40530	\$ 367,962

Dollar threshold used to distinguish between type A and type B programs \$ 300,000

TOWN OF UNION, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

II. FINANCIAL STATEMENT FINDINGS

- We issued reports dated December 10, 2025, 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, 2025

TOWN OF UNION, CONNECTICUT
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For the Year Ended June 30, 2025

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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, 2025, 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, 2025, 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 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 10, 2025, 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 10, 2025

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

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, 2025.

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 \$6,336,363 (*net position*). Of this amount, \$1,001,812 (*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 \$336,775.
- As of the close of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$1,198,040, an increase of \$14,943 in comparison with the prior year. Of this amount, \$445,054 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 \$445,054 or 12 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 of whether the financial position of the Town of Union, CT is improving or deteriorating.

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

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

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

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.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

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 \$6,336,363 at the close of the most recent fiscal year.

Summary Statement of Net Position

	2025	2024	Variance
Current and Other Assets	\$ 1,470,789	\$ 1,394,185	\$ 76,604
Capital Assets	<u>6,865,059</u>	<u>7,265,870</u>	<u>(400,811)</u>
Total Assets	<u>8,335,848</u>	<u>8,660,055</u>	<u>(324,207)</u>
 Deferred Outflows of Resources	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Other Liabilities	 350,696	 320,337	 30,359
Long-Term Liabilities	<u>1,648,789</u>	<u>1,666,580</u>	<u>(17,791)</u>
Total Liabilities	<u>1,999,485</u>	<u>1,986,917</u>	<u>12,568</u>
 Deferred Inflows of Resources	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Position:			
Net Investment in Capital Assets	5,207,967	5,455,204	(247,237)
Restricted	126,584	120,381	6,203
Unrestricted	<u>1,001,812</u>	<u>1,097,553</u>	<u>(95,741)</u>
Total Net Position	<u>\$ 6,336,363</u>	<u>\$ 6,673,138</u>	<u>\$ (336,775)</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 \$247,237 primarily due to depreciation being greater than current year additions and the paydown of related debt in the amount of \$152,644.

The Town's restricted net position of \$126,584 increased by \$6,203 compared to last year's restricted net position of \$120,381.

The Town's unrestricted net position of \$1,001,812 decreased by \$95,741 compared to last year's unrestricted net position of \$1,097,553.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

Summary Statement of Changes in Net Position			
	2025	2024	Variance
REVENUES			
<i>Program:</i>			
Charges for services	\$ 77,413	\$ 76,221	\$ 1,192
Operating grants and contributions	580,908	631,638	(50,730)
Capital grants and contributions	21,628	46,863	(25,235)
<i>General:</i>			
Property taxes	2,915,830	2,877,654	38,176
Grants and contributions, not restricted to specific programs	415,359	178,630	236,729
Unrestricted investment earnings	62,633	59,493	3,140
Other	7,044	1,873	5,171
Total Revenues	4,080,815	3,872,372	208,443
EXPENSES			
<i>Governmental Activities:</i>			
General Government	468,626	460,816	7,810
Public Safety	74,872	165,585	(90,713)
Public Works	1,256,941	855,278	401,663
Housing and Development	31,351	28,152	3,199
Health and Welfare	9,489	8,944	545
Culture and Recreation	61,888	58,246	3,642
Education	2,315,242	2,290,174	25,068
Interest on long-term debt	63,015	68,862	(5,847)
Total Expenses	4,281,424	3,936,057	345,367
Change in Net Position	(200,609)	(63,685)	\$ (136,924)
Beginning Net Position, as restated	6,536,972	6,736,823	
Ending Net Position	\$ 6,336,363	\$ 6,673,138	

Governmental activities. Governmental activities decreased the Town of Union, CT's net position by \$200,609.

Key elements of this decrease are as follows:

- Depreciation of capitalized assets

Seventy-one percent (71%) of the revenues of the Town were derived from property taxes, followed by twenty-five (25%) from grants and contributions, two percent (2%) from investment income and other sources, and two percent (2%) from charges for services.

Fifty-four percent (54%) of the expenses of the Town were related to education, followed by twenty-nine percent (29%) related to public works, eleven percent (11%) related to general government and six percent (6%) related to the remainder of the government's expenses.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

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 \$1,198,040, an increase of \$14,943 in comparison with the prior year. Thirty-seven percent (37%) 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 \$445,054. 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 twelve percent (12%) of total General Fund budgeted expenditures.

The fund balance of the Town of Union, CT's General Fund decreased by \$64,307 during the current fiscal year. Key factors in this decrease are as follows:

- Increase of accounts payable and accrued items and deferred inflows.

Capital Nonrecurring Fund. The fund balance of the Capital Nonrecurring Fund increased by \$69,972 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund did contemplate the use of fund balance of \$230,000 to balance the budget. The Town of Union, CT's budgetary revenues for the year were \$14,640 under budget and the expenditures came in \$251,014 under budget. Other financing sources came in under budget by \$230,000 from not needing the appropriations from fund balance.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

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, 2025, amounts to \$6,865,059 (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 \$247,237, which consisted of the paydown of notes payable and an offset by current year depreciation of \$400,811.

	2025	2024
Land	\$ 299,064	\$ 299,064
Buildings and Systems	5,160,807	5,331,703
Land Improvements	989	19,480
Machinery and Equipment	348,721	400,898
Infrastructure	1,055,478	1,214,725
Total	\$ 6,865,059	\$ 7,265,870

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 \$1,807,219.

	2025	2024
Notes Payable	\$ 1,579,644	\$ 1,696,302
Equipment Financing	77,448	113,434
Compensated Absences	150,037	9,370
Total	\$ 1,807,129	\$ 1,819,106

The Town of Union, CT's total long-term debt decreased by \$11,977 (1 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.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2025

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 2026 fiscal year. The Town has assigned \$300,000 of fund balance of the General Fund for spending in the 2026 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, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 1,288,715
Investments	70,257
Receivables, Net	111,817
Capital Assets:	
Assets Not Being Depreciated	299,064
Assets Being Depreciated, Net	<u>6,565,995</u>
Total Assets	<u>8,335,848</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	
Accounts Payable and Accrued Items	174,745
Accrued Interest Payable	13,615
Unearned Revenues	3,996
Noncurrent Liabilities:	
Due Within One Year	158,340
Due In More Than One Year	<u>1,648,789</u>
Total Liabilities	<u>1,999,485</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Net Investment in Capital Assets	5,207,967
Restricted for:	
Perpetual Care - Nonexpendable	23,900
Perpetual Care - Expendable	67,389
Veterans Memorial	15,106
Records Preservation	3,778
Education	16,411
Unrestricted	<u>1,001,812</u>
Total Net Position	<u>\$ 6,336,363</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, 2025

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs					
Governmental Activities:					
General Government	\$ 468,626	\$ 44,092	\$ 256	\$ 21,628	\$ (402,650)
Public Safety	74,872	1,257	-	-	(73,615)
Public Works	1,256,941	-	492,001	-	(764,940)
Housing and Development	31,351	-	-	-	(31,351)
Health and Welfare	9,489	-	2,365	-	(7,124)
Culture and Recreation	61,888	-	6,437	-	(55,451)
Education	2,319,476	32,064	447,811	-	(1,839,601)
Interest on Long-Term Debt	63,015	-	-	-	(63,015)
Total Governmental Activities	\$ 4,285,658	\$ 77,413	\$ 948,870	\$ 21,628	\$ (3,237,747)

General Revenues:	
Property Taxes, Interest and Lien Fees	2,915,830
Grants and Contributions not Restricted to Specific Programs	47,397
Unrestricted Investment Earnings	62,633
Other	11,278
Total General Revenues	3,037,138
Change in Net Position	(200,609)
Net Position - Beginning of Year, as restated	6,536,972
Net Position - End of Year	<u><u>\$ 6,336,363</u></u>

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

TOWN OF UNION, CONNECTICUT

Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Reserve for Capital Nonrecurring Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 905,691	\$ 280,034	\$ 102,990	\$ 1,288,715
Investments	-	-	70,257	70,257
Receivables, Net of Allowance	111,817	-	-	111,817
Due from Other Funds	-	-	6,185	6,185
Total Assets	<u>\$ 1,017,508</u>	<u>\$ 280,034</u>	<u>\$ 179,432</u>	<u>\$ 1,476,974</u>
Liabilities				
Accounts Payable and Accrued Items	\$ 172,930	\$ -	\$ 1,815	\$ 174,745
Unearned Revenues	-	-	3,996	3,996
Due to Other Funds	5,516	480	189	6,185
Total Liabilities	<u>178,446</u>	<u>480</u>	<u>6,000</u>	<u>184,926</u>
Deferred Inflows of Resources				
Unavailable Revenues:				
Property Taxes and Interest	94,008	-	-	94,008
Total Deferred Inflows of Resources	<u>94,008</u>	<u>-</u>	<u>-</u>	<u>94,008</u>
Fund Balances				
Nonspendable	-	-	23,900	23,900
Restricted	-	-	102,684	102,684
Committed	-	279,554	46,848	326,402
Assigned	300,000	-	-	300,000
Unassigned	445,054	-	-	445,054
Total Fund Balances	<u>745,054</u>	<u>279,554</u>	<u>173,432</u>	<u>1,198,040</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,017,508</u>	<u>\$ 280,034</u>	<u>\$ 179,432</u>	<u>\$ 1,476,974</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, 2025

Fund balances reported in governmental funds Balance Sheet	\$ 1,198,040
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>	(6,261,899)
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>	94,008
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>	(13,615)
<i>Notes Payable</i>	(1,657,092)
<i>Compensated Absences</i>	<u>(150,037)</u>
Net position of governmental activities	<u>\$ 6,336,363</u>

TOWN OF UNION, CONNECTICUT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Reserve for Capital Nonrecurring Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes, Interest and Lien Fees	\$ 2,879,718	\$ -	\$ -	\$ 2,879,718
Intergovernmental Revenues	939,638	-	105,799	1,045,437
Licenses, Permits, and Charges for Services	36,359	-	41,054	77,413
Investment Income	54,767	5,942	1,924	62,633
Other Revenue	<u>11,278</u>	<u>-</u>	<u>4,945</u>	<u>16,223</u>
Total Revenues	<u>3,921,760</u>	<u>5,942</u>	<u>153,722</u>	<u>4,081,424</u>
Expenditures				
Current:				
General Government	416,920	-	25,114	442,034
Public Safety	72,182	-	816	72,998
Public Works	963,486	-	71,367	1,034,853
Housing and Development	31,351	-	-	31,351
Health and Welfare	9,489	-	-	9,489
Culture and Recreation	59,136	-	1,401	60,537
Education	2,082,460	-	116,096	2,198,556
Debt Service	216,663	-	-	216,663
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,851,687</u>	<u>-</u>	<u>214,794</u>	<u>4,066,481</u>
Excess/(Deficiency) of Revenues over Expenditures	70,073	5,942	(61,072)	14,943
Other Financing Sources/(Uses)				
Transfers In	500	64,030	70,850	135,380
Transfers Out	<u>(134,880)</u>	<u>-</u>	<u>(500)</u>	<u>(135,380)</u>
Total Other Financing Sources/(Uses)	<u>(134,380)</u>	<u>64,030</u>	<u>70,350</u>	<u>-</u>
Net Change in Fund Balances	(64,307)	69,972	9,278	14,943
Fund Balances at Beginning of Year	<u>809,361</u>	<u>209,582</u>	<u>164,154</u>	<u>1,183,097</u>
Fund Balances at End of Year	<u>\$ 745,054</u>	<u>\$ 279,554</u>	<u>\$ 173,432</u>	<u>\$ 1,198,040</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, 2025

Net Change in Fund Balances - Total Governmental Funds	\$	14,943
 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>		-
<i>Depreciation expense</i>		(400,811)
 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>		36,112
 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>		35,986
<i>Principal payments on long-term debt - notes payable</i>		116,658
 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>		1,004
<i>Compensated Absences</i>		(4,501)
 Change in net position of governmental activities		 <u>\$ (200,609)</u>

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 \$4,700. 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 – Compensated absences represent leave for which employees are entitled to receive payment. This includes cash payments for leave taken, payouts for unused leave upon termination of employment, and non-cash settlements. Liabilities for compensated absences, including salary related to payments, are reported in the government-wide financial statements for leave that is more likely than not to be used or otherwise paid or settled, and for leave that has been taken but not yet paid or settled. The Town considers benefits earned in the current year to be used before any benefits carried forward from prior years.

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, 2025.

	Governmental Funds
Cash	\$ 814,855
Cash Equivalents	431,671
Total Cash and Cash Equivalents	<u>\$ 1,246,526</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	\$ 1,246,526
Less: Cash Equivalents (STIF)	(431,671)
Plus: Investments (CDs)	<u>69,771</u>
	<u>\$ 884,626</u>

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$884,626 and the bank balance was \$968,006. Of the bank balance, the Federal Depository Insurance Corporation insured \$637,840.

As of June 30, 2025, \$131,934 of the Town's bank balance of \$968,006 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 93,741
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	<u>38,193</u>
Total	<u>\$ 131,934</u>

Cash Equivalents

At June 30, 2025, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$431,671. 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, 2025:

	Governmental
	<u>Funds</u>
Certificates of Deposit	<u>\$ 69,771</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, 2025, 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	\$ 69,771	\$ 69,771	\$ -	\$ -

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	\$ 85,848
Interest, Liens, and Fees	18,774
Gross Receivables	104,622
Less Allowance for	
Uncollectibles:	
Property Taxes	(4,000)
Interest, Liens, and Fees	(700)
Total Allowance	(4,700)
Net Total Receivables	\$ 99,922

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	\$ 2,323
Education Grants Fund:	
Advances on Grants	1,823
Total Unearned Revenue	\$ 4,146

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, 2025, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Nonmajor Governmental Funds	\$ 5,705
Capital Nonrecurring	Nonmajor Governmental Funds	480
		\$ 6,185

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, 2025, were as follows:

Transfers In:	Transfers Out:	Total
General Fund	Nonmajor Governmental Funds	\$ 500
Nonmajor Governmental Funds	General Fund	70,850
Capital Nonrecurring Fund	General Fund	64,030
		\$ 135,380

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, 2025:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
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	1,016,366	-	-	1,016,366
Infrastructure	3,053,741	-	-	3,053,741
Total capital assets, being depreciated	<u>12,827,894</u>	<u>-</u>	<u>-</u>	<u>12,827,894</u>
Less accumulated depreciation for:				
Buildings	3,056,268	170,896	-	3,227,164
Land Improvements	350,336	18,491	-	368,827
Machinery, Equipment, and Vehicles	615,468	52,177	-	667,645
Infrastructure	1,839,016	159,247	-	1,998,263
Total accumulated depreciation	<u>5,861,088</u>	<u>400,811</u>	<u>-</u>	<u>6,261,899</u>
Total capital assets, being depreciated, net	<u>6,966,806</u>	<u>(400,811)</u>	<u>-</u>	<u>6,565,995</u>
<i>Capital assets, net</i>	<u>\$ 7,265,870</u>	<u>\$ (400,811)</u>	<u>\$ -</u>	<u>\$ 6,865,059</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	221,558
Recreation	1,351
Education	149,436
Total	<u>\$ 400,811</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, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
Governmental Activities					
Notes Payable	\$ 1,696,302	\$ -	\$ (116,658)	\$ 1,579,644	\$ 120,558
Equipment Financing	113,434	-	(35,986)	77,448	37,782
Compensated Absences	<u>145,536</u>	<u>4,501</u>	<u>-</u>	<u>150,037</u>	<u>-</u>
Total	<u>\$ 1,955,272</u>	<u>\$ 4,501</u>	<u>\$ (152,644)</u>	<u>\$ 1,807,129</u>	<u>\$ 158,340</u>

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

Notes Payable

The Town has a note payable at June 30, 2025, of \$1,579,644. The note was issued to replace the school building bonds. The loan bears interest at 3.4%. The loan is payable in annual installments of \$175,017, including both principal and interest through March 2036.

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

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	138,056	36,960	175,016
2031-2035	764,953	110,130	875,083
2036	<u>169,159</u>	<u>5,847</u>	<u>175,006</u>
Total	<u>\$ 1,579,783</u>	<u>\$ 345,390</u>	<u>\$ 1,925,173</u>

Interest paid and expensed on notes payable for the year ended June 30, 2025, totaled \$58,358.

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, 2025, was \$77,448.

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

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 37,781	\$ 3,865	\$ 41,646
2027	<u>39,667</u>	<u>1,979</u>	<u>41,646</u>
Total	<u>\$ 77,448</u>	<u>\$ 5,844</u>	<u>\$ 83,292</u>

Interest paid and expensed on equipment financing for the year ended June 30, 2025, totaled \$5,660.

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, 2025, 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	\$ -	\$ -	\$ 6,966	\$ 6,966
Perpetual Care - Expendable	-	-	67,389	67,389
Public Works	-	-	8,140	8,140
Town Clerk Documents	-	-	3,778	3,778
Education	-	-	16,411	16,411
Total Restricted	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,684</u>	<u>\$ 102,684</u>
Committed to:				
General Government	\$ -	\$ -	\$ 46,848	\$ 46,848
Capital	-	279,554	-	279,554
Total Committed	<u>\$ -</u>	<u>\$ 279,554</u>	<u>\$ 46,848</u>	<u>\$ 326,402</u>
Assigned:				
Subsequent Budget	\$ 300,000	\$ -	\$ -	\$ 300,000
Total Assigned	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>
Unassigned:				
	<u>\$ 445,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 445,054</u>

NOTE 8 – RETIREMENT BENEFITS

Defined Contribution Retirement Plan

The Town established a single employer defined contribution plan (the “Plan”) to provide retirement benefits for all employees that make \$5,000 or more annually. The deferred compensation plan currently has 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, 2025, was \$7,058. 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, 2025, the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$42,301. The covered payroll for the Town for the year ended June 30, 2025, was approximately \$604,294.

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, 2025, 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>1,845,863</u>
Total	\$	<u><u>1,845,863</u></u>

The net pension liability was measured as of June 30, 2024, 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, 2025, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2025, the Town recognized benefits expense and contribution revenue of \$181,936 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$211,724 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, 2024, 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, 2025, the following employees were covered by the benefit terms:

Active participants	8
Total	<u><u>8</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 TRB 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 \$2,547.

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, 2024, 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	3.93%
Prior Measurement Date	3.65%

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

Single equivalent interest rate

Measurement Date	3.93%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	3.64%, 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%	1.26%	1.10%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		3.75%	

Discount Rate - The discount rate used to measure the total OPEB liability was 3.93%. 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, 2024. In addition to the actuarial methods and assumptions of the June 30, 2024, 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	\$ 310,798	\$ 378,650	\$ 470,901

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 (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Net OPEB liability	\$ 461,168	\$ 378,650	\$ 314,194

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2025, 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>378,650</u>
Total	<u>\$ 378,650</u>

The net OPEB liability was measured as of June 30, 2024, 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, 2025, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2025, the Town recognized OPEB expense and revenue of \$2,547 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$5,246 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, 2025, 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, 2025, 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 Accounting Principle

Effective July 1, 2024, the Town implemented GASB Statement No. 101, *Compensated Absences*. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures.

Restatement of Beginning Balances

During the year ended June 30, 2025, the change in accounting principle resulted in restatement of the beginning net position as follows:

	As Previously Reported 6/30/2024	Change in Accounting Principle	As Restated 6/30/2025
Government-Wide			
Governmental Activities	6,673,138	(136,166)	6,536,972
Total	\$ 6,673,138	\$ (136,166)	\$ 6,536,972

In accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, prior year information presented in required supplementary information has not been restated for the implementation of this statement.

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. 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

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
REVENUES				
Property Taxes				
Current Taxes	\$ 2,829,085	\$ 2,829,085	\$ 2,808,672	\$ (20,413)
Interest and Lien Fees on Current Taxes	4,000	4,000	8,894	4,894
Prior Year Taxes	16,000	16,000	27,494	11,494
Interest and Lien Fees on Prior Year Taxes	4,000	4,000	7,469	3,469
Motor Vehicle Supplement	26,000	26,000	26,165	165
Telephone Access Line	1,983	1,983	1,376	(607)
Tax Refund/Rebates	(1,400)	(1,400)	(352)	1,048
Total Property Taxes	<u>2,879,668</u>	<u>2,879,668</u>	<u>2,879,718</u>	<u>50</u>
Intergovernmental				
State Education Grants				
Education Equalization Grant	211,728	211,728	211,728	-
Adult Education	1,496	1,496	1,664	168
Total State Education Grants	<u>213,224</u>	<u>213,224</u>	<u>213,392</u>	<u>168</u>
State Grants				
Town Aid Road	124,039	124,039	124,039	-
STEAP Grant	400,000	400,000	367,962	(32,038)
Miscellaneous Grants	-	-	1,029	1,029
Pilot for State Property	20,181	20,181	20,181	-
Pequot Grant	19,013	19,013	19,013	-
Elderly Busing Grant	5,000	5,000	2,365	(2,635)
Total State Grants	<u>568,233</u>	<u>568,233</u>	<u>534,589</u>	<u>(33,644)</u>
Other Grants				
State Reimbursement Taxes	23	23	44	21
Traffic Violation Surcharges	17,500	17,500	7,130	(10,370)
Total Other Grants	<u>17,523</u>	<u>17,523</u>	<u>7,174</u>	<u>(10,349)</u>
Total Intergovernmental	<u>798,980</u>	<u>798,980</u>	<u>755,155</u>	<u>(43,825)</u>
Charges for Services				
Miscellaneous Fees	300	300	420	120
Town Clerk's Office	1,000	1,000	3,419	2,419
Real Estate Conveyance Tax	10,000	10,000	6,972	(3,028)
Planning and Zoning Permits/Regulations	1,000	1,000	1,660	660
Land Use Fees	800	800	1,740	940
Zoning Board of Appeals	-	-	300	300
Building Permits	15,000	15,000	21,848	6,848
Total Charges for Services	<u>28,100</u>	<u>28,100</u>	<u>36,359</u>	<u>8,259</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary	
			Basis	
Other	5,000	5,000	11,278	6,278
Investment Income	\$ 40,000	\$ 40,000	\$ 54,598	\$ 14,598
Total Revenues	<u>3,751,748</u>	<u>3,751,748</u>	<u>3,737,108</u>	<u>(14,640)</u>
Other Financing Sources				
Appropriation of Fund Balance	230,000	230,000	-	(230,000)
Transfers in - Cemetery Fund	500	500	500	-
Total Other Financing Sources	<u>230,500</u>	<u>230,500</u>	<u>500</u>	<u>(230,000)</u>
Total Revenues and Other Financing Sources	<u>3,982,248</u>	<u>3,982,248</u>	<u>3,737,608</u>	<u>(244,640)</u>
EXPENDITURES				
General Government				
Board of Selectmen				
First Selectman's Salary	25,203	25,203	25,203	-
Selectmen Salaries	9,216	9,216	9,216	-
Selectmen's Clerk Salary	21,691	21,691	21,691	-
Selectmen's Other	3,500	3,500	4,536	(1,036)
Supplies	1,500	1,500	806	694
Printing and Postage	1,200	1,200	909	291
Telephone	6,500	6,500	6,476	24
Probate Court	800	800	484	316
Social Security and Medicare	36,373	36,373	31,235	5,138
Retirement	10,544	10,544	7,058	3,486
Sexton's Salary	2,744	2,744	2,744	-
Legal Fees	5,000	5,000	150	4,850
Total Board of Selectmen	<u>124,271</u>	<u>124,271</u>	<u>110,508</u>	<u>13,763</u>
Assessor's Office				
Assessor's Salary	24,354	24,354	24,354	-
Assessor's Certified Compensation	1,000	1,000	1,000	-
Assistant Assessor's Salary	6,330	6,330	1,948	4,382
Assessor's Other	6,500	6,736	6,406	330
Assessor Software Maintenance	16,450	17,870	17,870	-
Assessor's Revaluation	1,000	1,000	-	1,000
Total Assessor's Office	<u>55,634</u>	<u>57,290</u>	<u>51,578</u>	<u>5,712</u>
Tax Collector's Office				
Tax Collector's Salary	20,128	20,128	20,128	-
Tax Collector's Certified Compensation	1,500	1,500	1,500	-
Assistant Tax Collector Salary	6,330	6,330	6,330	-
Tax Collector's Office Other	7,000	7,000	5,249	1,751
Tax Collector Software Maintenance	4,900	4,900	4,424	476
Total Tax Collector's Office	<u>39,858</u>	<u>39,858</u>	<u>37,631</u>	<u>2,227</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Town Clerk's Office				
Town Clerk's Salary	\$ 20,128	\$ 20,128	\$ 20,128	\$ -
Town Clerk's Certified Compensation	1,000	1,000	1,000	-
Assistant Town Clerk's Salary	6,330	6,330	6,330	-
Town Clerk's Office Other	7,000	7,091	7,051	40
Total Town Clerk's Office	<u>34,458</u>	<u>34,549</u>	<u>34,509</u>	<u>40</u>
Registrars' Office				
Registrars' Salaries	4,450	4,487	4,487	-
Registrars' Other	2,700	2,700	2,523	177
Elections Salaries	4,500	4,500	2,757	1,743
Elections Other	5,350	5,350	2,929	2,421
Total Registrars' Office	<u>17,000</u>	<u>17,037</u>	<u>12,696</u>	<u>4,341</u>
Treasurer's Office				
Treasurer's Salary	20,127	20,127	20,127	-
Assistant Treasurer's Salary	4,517	4,517	4,517	-
Payroll Clerk's Salary	4,517	4,517	4,517	-
Treasurer Other	3,914	3,914	2,896	1,018
Total Treasurer's Office	<u>33,075</u>	<u>33,075</u>	<u>32,057</u>	<u>1,018</u>
Board of Finance				
Secretary's Salary	4,517	4,517	4,517	-
Board of Finance Other	500	500	352	148
Total Board of Finance	<u>5,017</u>	<u>5,017</u>	<u>4,869</u>	<u>148</u>
Town Audit	<u>37,320</u>	<u>37,320</u>	<u>37,320</u>	<u>-</u>
Town Hall				
Liability Insurance	47,100	49,385	49,385	-
Operating Contingency	32,015	32,015	-	32,015
Maintenance and Repairs	15,000	15,431	15,431	-
IT Support	6,000	6,089	6,089	-
Workers' Compensation	21,650	21,650	20,596	1,054
Unemployment Compensation	1,000	1,000	-	1,000
Total Town Hall	<u>122,765</u>	<u>125,570</u>	<u>91,501</u>	<u>34,069</u>
NECCOG	<u>4,445</u>	<u>4,445</u>	<u>4,251</u>	<u>194</u>
Total General Government	<u>473,843</u>	<u>478,432</u>	<u>416,920</u>	<u>61,512</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Public Safety				
Emergency Dispatch Services	\$ 4,440	\$ 4,440	\$ 4,437	\$ 3
Ambulance Services	5,000	5,000	4,150	850
Constables	10	10	-	10
Emergency Management	500	500	300	200
Federal Program - 504	100	100	-	100
Fire Protection	57,000	57,000	57,000	-
Fire Marshall Salary	2,662	2,662	2,662	-
Dog Warden Salary	3,500	3,500	3,172	328
Dog Warden Other	500	500	461	39
Tree Warden	500	500	-	500
Total Public Safety	<u>74,212</u>	<u>74,212</u>	<u>72,182</u>	<u>2,030</u>
Public Works				
Public Works Salary	179,844	179,844	128,604	51,240
Fuel	34,000	34,000	22,702	11,298
Town Building and Grounds Salaries	11,000	11,000	7,598	3,402
Electricity	17,500	17,500	16,462	1,038
Heating	30,200	31,287	31,287	-
Road Maintenance	241,150	218,664	205,257	13,407
STEAP Expenses	400,000	400,000	367,962	32,038
Equipment Maintenance	20,000	27,964	27,964	-
Medical Insurance	53,380	53,380	39,199	14,181
Solid Waste and Recycling:				
Salaries	26,250	26,250	26,172	78
Maintenance	4,500	4,500	988	3,512
Waste Removal	80,000	84,468	84,468	-
Cemetery Salaries	8,000	8,000	4,537	3,463
Cemetery Other	500	500	286	214
Total Public Works	<u>1,106,324</u>	<u>1,097,357</u>	<u>963,486</u>	<u>133,871</u>
Housing and Development				
Board of Assessment Appeals Salaries	500	500	125	375
Board of Assessment Appeals Other	500	500	203	297
Building Inspector Salary	15,000	18,307	18,307	-
Building Inspector Other	500	500	401	99
Zoning Enforcement Officer Salary	4,649	5,003	5,003	-
Planning & Zoning Secretary's Salary	4,517	4,517	4,517	-
Planning & Zoning Other	2,350	2,350	443	1,907
Zoning Land Use Fees	1,400	1,914	1,914	-
Zoning Board of Appeals Other	250	438	438	-
Total Housing and Development	<u>29,666</u>	<u>34,029</u>	<u>31,351</u>	<u>2,678</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Health and Welfare				
Health District	\$ 7,500	\$ 7,500	\$ 7,263	\$ 237
Sexual Assault Crisis	300	300	300	-
Social Services	750	750	750	-
Elderly Program	1,200	1,200	1,176	24
General Assistance	200	200	-	200
Total Health and Welfare	<u>9,950</u>	<u>9,950</u>	<u>9,489</u>	<u>461</u>
Culture and Recreation				
Library Salary	30,967	30,967	30,408	559
Library Expense	23,264	23,274	23,274	-
Elderly Busing	5,000	5,000	2,306	2,694
Weed Control	1,500	1,500	1,172	328
Old Home Day	1,600	1,600	1,271	329
Memorial Day	700	705	705	-
Total Culture and Recreation	<u>63,031</u>	<u>63,046</u>	<u>59,136</u>	<u>3,910</u>
Woodstock Capital Assessment	<u>13,000</u>	<u>13,000</u>	<u>11,339</u>	<u>1,661</u>
Board of Education	<u>1,931,529</u>	<u>1,931,529</u>	<u>1,886,638</u>	<u>44,891</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,918,218</u>	<u>3,918,218</u>	<u>3,667,204</u>	<u>251,014</u>
Other Financing Uses				
Transfers Out - Capital and Nonrecurring	64,030	64,030	64,030	-
Total Other Financing Uses	<u>64,030</u>	<u>64,030</u>	<u>64,030</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>3,982,248</u>	<u>3,982,248</u>	<u>3,731,234</u>	<u>251,014</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,374</u>	<u>\$ 6,374</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, 2025:

	<u>Total Revenues</u>	<u>Total Expenditures</u>	<u>Other Financing Sources (Uses)</u>
Budgetary Basis	\$ 3,737,108	\$ 3,667,204	\$ (63,530)
GAAP Difference from BOE	169	-	-
"On-behalf" payments:			
State Teachers Retirement Fund	181,936	181,936	-
State Teachers OPEB	2,547	2,547	-
STEAP Match	-	-	(70,850)
GAAP Basis	<u>\$ 3,921,760</u>	<u>\$ 3,851,687</u>	<u>\$ (134,380)</u>

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Schedule of Proportionate Share of Net Pension Liability										
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	<u>1,845,863</u>	<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>
Total	<u>\$ 1,845,863</u>	<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>
Town's covered payroll	<u>\$ 604,294</u>	<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>
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	62.68%	58.39%	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%

Notes to Schedule

- Actuarial cost method
- Amortization method
- Single equivalent amortization period
- Asset valuation method
- Inflation
- Salary increases
- Investment rate of return
- Entry Age
- Level percent of pay closed, grading to a level dollar amortization method for the June 30, 2024 valuation.
- 30 years
- 4-year smoothed market
- 2.50%
- 3.00% - 6.50% average, including inflation
- 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 Eight Fiscal Years*

Schedule of Proportionate Share of Net OPEB Liability	2025	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%	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	378,650	215,214	191,500	242,936	419,920	393,445	388,858	485,679
Total	<u>\$ 378,650</u>	<u>\$ 215,214</u>	<u>\$ 191,500</u>	<u>\$ 242,936</u>	<u>\$ 419,920</u>	<u>\$ 393,445</u>	<u>\$ 388,858</u>	<u>\$ 485,679</u>
Town's covered payroll	<u>\$ 604,294</u>	<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>
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%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	7.40%	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

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2025

SPECIAL REVENUE FUNDS

	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Assets					
Cash and Cash Equivalents	\$ 3,002	\$ 7,185	\$ 3,778	\$ 3,556	\$ 36,922
Investments	-	-	-	-	-
Receivables, Net	-	-	-	-	-
Due from Other Funds	4,185	-	-	-	-
Total Assets	<u>\$ 7,187</u>	<u>\$ 7,185</u>	<u>\$ 3,778</u>	<u>\$ 3,556</u>	<u>\$ 36,922</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable and Accrued Items	\$ -	\$ 815	\$ -	\$ -	\$ -
Unearned Revenue	3,996	-	-	-	-
Due to Other Funds	189	-	-	-	-
Total Liabilities	<u>4,185</u>	<u>815</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	3,002	-	3,778	-	-
Committed	-	6,370	-	3,556	36,922
Unassigned	-	-	-	-	-
Total Fund Balances	<u>3,002</u>	<u>6,370</u>	<u>3,778</u>	<u>3,556</u>	<u>36,922</u>
Total Liabilities and Fund Balances	<u>\$ 7,187</u>	<u>\$ 7,185</u>	<u>\$ 3,778</u>	<u>\$ 3,556</u>	<u>\$ 36,922</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2025

	CAPITAL					Total
	SPECIAL REVENUE FUNDS		PROJECTS FUND	PERMANENT FUND		
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Capital Projects Fund	Cemetery Trust Fund	
Assets						
Cash and Cash Equivalents	\$ 663	\$ 12,746	\$ 6,966	\$ 7,140	\$ 21,032	\$ 102,990
Investments	-	-	-	-	70,257	70,257
Receivables, Net	-	-	-	-	-	-
Due from Other Funds	-	-	-	2,000	-	6,185
Total Assets	<u>\$ 663</u>	<u>\$ 12,746</u>	<u>\$ 6,966</u>	<u>\$ 9,140</u>	<u>\$ 91,289</u>	<u>\$ 179,432</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable and						
Accrued Items	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,815
Unearned Revenue	-	-	-	-	-	3,996
Due to Other Funds	-	-	-	-	-	189
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>6,000</u>
Fund Balances:						
Nonspendable	-	-	-	-	23,900	23,900
Restricted	663	12,746	6,966	8,140	67,389	102,684
Committed	-	-	-	-	-	46,848
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>663</u>	<u>12,746</u>	<u>6,966</u>	<u>8,140</u>	<u>91,289</u>	<u>173,432</u>
Total Liabilities and Fund Balances	<u>\$ 663</u>	<u>\$ 12,746</u>	<u>\$ 6,966</u>	<u>\$ 9,140</u>	<u>\$ 91,289</u>	<u>\$ 179,432</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, 2025

SPECIAL REVENUE FUNDS

	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Revenues					
Intergovernmental Revenues	\$ 82,423	\$ -	\$ 256	\$ -	\$ 1,492
Licenses, Permits and Charges for Services	-	1,257	-	700	-
Investment Income	-	39	20	70	35
Other Revenue	-	-	-	-	2,445
Total Revenues	<u>82,423</u>	<u>1,296</u>	<u>276</u>	<u>770</u>	<u>3,972</u>
Expenditures					
Current:					
General Government	-	-	-	746	-
Public Safety	-	816	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	1,401
Education	82,573	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>82,573</u>	<u>816</u>	<u>-</u>	<u>746</u>	<u>1,401</u>
Excess/(Deficiency) of Revenues Over Expenditures	(150)	480	276	24	2,571
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources/(Uses)	-	-	-	-	-
Net Change in Fund Balances	(150)	480	276	24	2,571
Fund Balances at Beginning of Year	3,152	5,890	3,502	3,532	34,351
Fund Balances at End of Year	<u>\$ 3,002</u>	<u>\$ 6,370</u>	<u>\$ 3,778</u>	<u>\$ 3,556</u>	<u>\$ 36,922</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, 2025

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUND		PERMANENT FUND	Total
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Capital Projects Fund	Cemetery Trust Fund			
Revenues								
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 21,628	\$ -	\$ -	\$ 105,799	
Licenses, Permits and Charges for Services	3,117	28,947	-	432	6,601	41,054		
Investment Income	-	17	7	63	1,673	1,924		
Other Revenue	-	-	-	2,500	-	4,945		
Total Revenues	<u>3,117</u>	<u>28,964</u>	<u>7</u>	<u>24,623</u>	<u>8,274</u>	<u>153,722</u>		
Expenditures								
Current:								
General Government	-	-	-	24,368	-	25,114		
Public Safety	-	-	-	-	-	816		
Public Works	-	-	-	70,850	517	71,367		
Culture and Recreation	-	-	-	-	-	1,401		
Education	2,928	30,595	-	-	-	116,096		
Capital Outlay	-	-	-	-	-	-		
Total Expenditures	<u>2,928</u>	<u>30,595</u>	<u>-</u>	<u>95,218</u>	<u>517</u>	<u>214,794</u>		
Excess/(Deficiency) of Revenues Over Expenditures	189	(1,631)	7	(70,595)	7,757	(61,072)		
Other Financing Sources/(Uses)								
Transfers In	-	-	-	70,850	-	70,850		
Transfers Out	-	-	-	-	(500)	(500)		
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,850</u>	<u>(500)</u>	<u>70,350</u>		
Net Change in Fund Balances	189	(1,631)	7	255	7,257	9,278		
Fund Balances at Beginning of Year	474	14,377	6,959	7,885	84,032	164,154		
Fund Balances at End of Year	<u>\$ 663</u>	<u>\$ 12,746</u>	<u>\$ 6,966</u>	<u>\$ 8,140</u>	<u>\$ 91,289</u>	<u>\$ 173,432</u>		

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Debt Limitation

June 30, 2025

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$ 2,837,585

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year	27
Base	\$ 2,837,612

	General Purposes <small>(2.25 x base)</small>	Schools <small>(4.50 x base)</small>	Sewers <small>(3.75 x base)</small>	Urban Renewal <small>(3.25 x base)</small>	Pension Deficit <small>(3.00 x base)</small>
Debt Limitation:					
Statutory Debt Limits by Function	\$ 6,384,627	\$ 12,769,254	\$ 10,641,045	\$ 9,222,239	\$ 8,512,836
Indebtedness:					
Notes Payable	-	1,657,092	-	-	-
Total Indebtedness	-	1,657,092	-	-	-
Debt Limitation in Excess of Debt*	\$ 6,384,627	\$ 11,112,162	\$ 10,641,045	\$ 9,222,239	\$ 8,512,836

*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$19,863,095.

See accountant's report.

TOWN OF UNION, CONNECTICUT
 Schedule of Property Taxes Levied, Collected, and Outstanding
 For the Year Ended June 30, 2025

List of 10/1:	Outstanding July 1, 2024	Current Levy	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year			Outstanding June 30, 2025
			Additions	Deductions			Taxes	Interest	Liens	
2023	\$ 2,906,247	\$ 3,024	\$ 9,529	\$ 206	\$ 2,899,536	\$ 2,846,737	\$ 8,822	\$ 72	\$ 2,855,631	\$ 52,799
2022	45,861	178	588	724	44,727	25,957	5,875	240	32,072	18,770
2021	18,029	226	226	1,545	16,484	3,993	1,231	72	5,296	12,491
2020	3,027	-	-	714	2,313	525	326	24	875	1,788
2019	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-	-	-	-
	\$ 66,917	\$ 3,428	\$ 10,343	\$ 3,189	\$ 2,963,060	\$ 2,877,212	\$ 16,254	\$ 408	\$ 2,893,874	\$ 85,848

Net Grand List - October 1, 2023
 Tax Rate: 22.78 mills

Total Suspense Collections
 Total Collections **\$ 2,877,212**
\$ 16,254
\$ 2,893,874

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,859	\$ -
Assigned	300,000	230,000	200,000	170,000	175,000	175,000	175,000	170,000	160,000	160,000
Unassigned	445,054	579,361	531,894	446,702	441,285	453,137	354,773	339,501	279,821	244,618
Total General Fund	\$ 745,054	\$ 809,361	\$ 731,894	\$ 616,702	\$ 616,285	\$ 628,137	\$ 529,773	\$ 509,501	\$ 447,680	\$ 404,618
All Other Governmental Funds:										
Nonspendable	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900
Restricted	102,684	96,481	82,900	80,474	69,593	68,097	65,234	61,924	63,323	63,753
Committed	326,402	253,355	303,852	266,201	283,634	246,844	58,236	185,653	-	-
Assigned	-	-	-	-	-	-	205,299	24,323	240,085	191,212
Total All Other Governmental Funds	\$ 452,986	\$ 373,736	\$ 410,652	\$ 370,575	\$ 377,127	\$ 338,841	\$ 352,669	\$ 295,800	\$ 327,308	\$ 278,865
Grand Total	\$ 1,198,040	\$ 1,183,097	\$ 1,142,546	\$ 987,277	\$ 993,412	\$ 966,978	\$ 882,442	\$ 805,301	\$ 774,988	\$ 683,483

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)	Collected Within the Fiscal Year of the Levy			Total Collections to Date		
				Net Current Tax Collections	Percent of Current Levy Collected	Collections in Subsequent Years	Total Collections	Percentage of Levy Collected	Current Delinquent Balance
2025	22.78	2023	2,899,536	2,846,737	98.2%	-	2,846,737	98.2%	52,799
2024	28.35	2022	2,857,294	2,811,434	98.4%	25,285	2,836,719	99.3%	18,770
2023	27.85	2021	2,724,726	2,694,958	98.9%	16,374	2,711,332	99.5%	12,491
2022	28.60	2020	2,711,150	2,678,568	98.8%	25,687	2,704,255	99.7%	1,788
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%	-

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.

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues:										
Property Taxes, Interest and Lien Fees	\$ 2,879,718	\$ 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
Intergovernmental Revenues	1,045,437	892,184	801,024	740,106	702,459	691,881	659,362	719,751	740,670	641,109
Licenses, Permits, and Charges for Services	77,413	76,221	66,346	56,007	65,744	28,848	55,128	44,739	57,493	45,496
Investment Income	62,633	59,493	24,302	4,335	3,342	16,220	20,199	11,487	4,915	3,358
Other Revenues	16,223	1,873	77,087	15,120	6,671	9,882	6,975	4,767	6,936	8,592
Total Revenues	4,081,424	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
Expenditures:										
Current:										
General Government	\$ 442,034	\$ 434,224	\$ 429,718	\$ 380,861	\$ 357,426	\$ 348,094	\$ 357,257	\$ 327,359	\$ 344,960	\$ 312,784
Public Safety	72,998	65,522	118,113	75,080	62,728	60,976	60,041	57,233	56,876	55,034
Public Works	1,034,853	734,770	696,929	577,425	549,662	511,421	503,507	461,818	336,984	448,905
Housing and Development	31,351	28,152	38,176	26,970	38,812	20,828	28,828	16,781	26,947	19,521
Health and Welfare	9,489	8,944	7,277	7,188	5,897	5,484	5,079	5,075	5,479	4,561
Culture and Recreation	60,537	56,726	52,882	50,553	52,334	45,161	45,287	56,425	45,613	41,447
Education	2,198,556	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
Debt Service	216,663	216,663	216,663	175,017	2,207,690	187,824	191,894	272,438	242,877	251,178
Capital Outlay	-	137,051	85,154	83,495	26,172	79,587	16,676	30,808	176,056	63,356
Total Expenditures	4,066,461	3,842,843	3,614,080	3,547,051	5,488,206	3,568,582	3,497,079	3,568,633	3,500,352	3,383,656
Excess (Deficiency) of Revenues Over Expenditures	14,943	40,551	155,269	(13,415)	(1,997,502)	84,536	77,141	30,313	91,508	(36,642)
Other Financing Sources (Uses):										
Issuance of Notes Payable	-	-	-	-	2,023,936	-	-	-	-	-
Transfers In	135,380	150,869	89,665	117,169	59,799	111,814	49,257	123,688	45,967	42,617
Transfers Out	(135,380)	(150,869)	(89,665)	(117,169)	(59,799)	(111,814)	(49,257)	(123,688)	(45,967)	(42,617)
Insurance Recovery	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	2,023,936	-	-	-	-	-
Net Change in Fund Balances	\$ 14,943	\$ 40,551	\$ 155,269	\$ (13,415)	\$ 26,434	\$ 84,536	\$ 77,141	\$ 30,313	\$ 91,508	\$ (36,642)
Debt Service as a Percentage of Noncapital Expenditures	5.33%	5.85%	6.14%	5.05%	40.42%	5.38%	5.51%	7.70%	7.31%	7.56%

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

See accountant's report.