

# ANNUAL TOWN REPORT

For the Fiscal Year Ending 6/30/09



**Orange, Connecticut**

[www.orange-ct.gov](http://www.orange-ct.gov)





**FROM THE DESK OF THE FIRST SELECTMAN:**

As we all move through these challenging times, I am encouraged by United Illuminating's choice of Orange for their Operations Center and their Corporate Headquarters. The groundbreaking is scheduled for spring 2010. This project as well as the construction and sale of the new age restricted housing at Fieldstone Village will bring new tax revenue to Orange that had not existed before. The gain in revenue to Orange from these projects will offset revenue losses from Hartford, Washington and from right here in our own town.

We continued to move forward on purchases and projects that benefit the Town while evaluating the financial impacts prior to commitment and not after. The town purchased open space property for the expansion of the fairgrounds. We remodeled the 1955 style entryway to our community center to bring it up to date and more energy efficient. The changes at the Capececlatro Pool both in temperature controls and lighting have reduced consumption of fossil fuels to help reduce our expenses and our carbon footprint.

The Town has been faced with the challenge of offering the best education we can from kindergarten through high school while controlling expenditures to keep our town affordable to all. All of our elementary schools have received computer upgrades and all new energy efficient lighting which is helping to reduce energy consumption.

Planning and concern by all those who are employed, elected, appointed and volunteer are what make Orange a safe and solid community.

James M. Zeoli  
First Selectman



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**TOWN TELEPHONE DIRECTORY**

**TOWN HALL**

**(617 Orange Center Road)**

**Phone – 203-891-4700 Fax – 203-891-2185**

First Selectman (Ext. 4701, 4737, 4738)	Tax Assessor (Ext.4722, 4723, 4724)
Town Clerk (Ext. 4728, 4729, 4730)	Tax Collector (Ext. 4725, 4726, 4736)
Sanitarian (Ext. 4719, 4732, 4733)	Building Official (Ext. 4713, 4714, 4748)
Public Works (Ext. 4712, 4718, 4741)	Accounting (Ext. 4735, 4739)
Town Plan & Zoning (Ext. 4731, 4743)	Registrar of Voters - Democrat (Ext. 4715)
Treasurer (Ext. 4734)	Registrar of Voters - Republican (Ext. 4716)
Finance Director (Ext.4740, 4744)	Orange Government Access TV (Ext.4749)
Inland Wetlands Enforcement Officer (Ext. 4746)	WPCA Administrator (Ext.4746)

Monday through Friday, 8:30 a.m. to 4:30 pm

**HIGH PLAINS COMMUNITY CENTER**

**(525 Orange Center Road)**

<u>Park &amp; Recreation</u>	<u>Orange Probate Court</u>	<u>Community Services</u>
203-891-4790	203-891-4780	203-891-4788
Fax 203-891-2173	Fax 203-891-2161	Fax 203-891-2191
8:30 a.m. – 4:30 p.m.	8:30 a.m. – 1:00 p.m.	8:30 a.m. – 4:30 p.m.
Monday – Friday	Monday – Friday	Monday - Friday
Town Pool – 203-891-4761		Youth Services 203-891-4785
		Transportation 203-891-4788
		Senior Center 203-891-4789

**THE CLARK BUILDING**

**(605A Orange Center Road)**

<u>Orange Visiting Nurse Association</u>	<u>Family Counseling Services/Bridges</u>
203-891-4752 Fax 203-891-2169	203-795-6698/203-878-6356
<u>Orange Economic Development Corp.</u>	<u>Orange Drug/Alcohol Action Committee</u>
203-891-1045 Fax 203 - 891-1044	203-891-4701 Fax 203-891-2169
<u>Orange Chamber of Commerce</u>	
203-795-3328 Fax 203-795-5926	

Orange Police Department (Non-emergency) - 314 Lambert Road...203-891-2130  
Fire Marshal - 355 Boston Post Road.....203-891-4711  
Case Memorial Library - 176 Tyler City Road.....203-891-2170  
Orange Post Office - 36 Old Tavern Road.....203-795-3523  
Town Garage - 308 Lambert Road ..... 203-891-4775  
Transfer Station ..... 203-891-2177  
Tree Warden..... 203-397-2361  
Poison Control Center-UCONN Health Center..... 800-343-2722  
Silverbrook Estates 100 Red Cedar .....203-891-8265

**SCHOOLS**

Orange Board of Education 637 Orange Center Road, Orange.....203-891-8020  
Mary L. Tracy School 650 School House Lane, Orange.....203-891-8028  
Race Brook School 107 Grannis Road, Orange.....203-891-8030  
Turkey Hill School 441 Turkey Hill Road, Orange.....203-891-8040  
Peck Place School 500 Peck Lane, Orange.....203-891-8034  
Amity Regional Senior High School 25 Newton Road, Woodbridge ..203-397-4830  
Amity Regional Middle School 30 Ohman Avenue, Orange.....203-392-3200  
Amity Adult Education 130 Ohman Avenue, Orange..... 203-392-3215

**COURTS**

Fifth Circuit Court - Derby Clerk of Court.....203-735-7438  
Superior Court - Milford Clerk of Court.....203-877-4293  
Small Claims Court - Milford.....203-874-0674

## DIRECTORY OF TOWN OFFICIALS

First Selectman .....	James M. Zeoli
Selectmen .....	Joseph F. Blake, Mitchell R. Goldblatt, Philip W. Grande, Ralph G. Okenquist, Judy W. Williams
Assessor .....	Mark B. Branchesi, CCMA
Building and Demolition Official .....	Fred Trotta, CBO
Building Electrical Inspector .....	Elfo Pol
Community Services Director .....	Carol Nardini
Community Services Elderly Outreach Worker.....	Dennis Marsh
Community Services Senior Coordinator .....	Joanne Byrne
Community Services Youth Coordinator.....	John Ulatowski
Drug/Alcohol Action Committee Coordinator .....	Joan Kreiger
Emergency Management Director .....	Fred Palmer
Finance & Administration Director .....	Pamela Mangini
Fire Chief .....	Charles Gagel
Fire Marshal .....	Timothy P. Smith
Fire Marshal, Deputy .....	James Vincent
Inland & Wetlands Enforcement Officer .....	R. Scott Allen
Library Director .....	Meryl Farber
Building Superintendent .....	John Stewart
Health Director .....	Joseph Zelson, M.D.
Health, Visiting Nurse Administrative Acting Director .....	Lynanne Yosua
Park & Recreation Director .....	Daniel Lynch
Police Chief .....	Robert Gagne
Police Chief, Assistant .....	Edward Koether
Probate Judge .....	John J. Carangelo, Esq.
Public Works Director .....	Edwin Lieberman, P.E.
Public Works Highway Crew Chief .....	Don Foyer, Sr.
Registrar of Voters – Democratic .....	Carmela Apuzzo
Registrar of Voters – Republican .....	Mary DeVito
Sanitarian .....	Fred Schumacher, R.S.
School Superintendent Amity District #5.....	Dr. John Brady
School Superintendent Elementary Schools .....	Tim James
School Business Administrator .....	Edward Hoyt
State Representative 114 <sup>th</sup> Assembly District .....	Themis Klarides
State Representative, 117 <sup>th</sup> Assembly District .....	Paul Davis
State Senator, 14 <sup>th</sup> Senatorial District .....	Gayle Slossberg
Tax Collector .....	Sandra Pierson
Town Clerk & Registrar of Vital Statistics .....	Patrick B. O'Sullivan, CCTC
Town Counsel .....	Vincent M. Marino, Esq.
Town Counsel - Labor .....	Michael J. Dorney, Esq.
Town Meeting Moderator .....	Robert Mirto, Esq.
Town Committee Chairman - Democratic.....	Joseph Lembo
Town Committee Chairman - Republican .....	Howard Schachter
Treasurer .....	Albert W. Chiarenzelli
Tree Warden .....	Edgar L. Vaughn
Water Pollution Control Authority (WPCA) Administrator .....	R. Scott Allen
Zoning Enforcement Officer .....	Paul Dinice

## **BOARDS AND COMMISSIONS**

### **Elected**

#### **BOARD OF SELECTMEN**

James Zeoli, First Selectman (11/09)    Joseph Blake (11/09)    Mitchell R. Goldblatt (11/09)  
Philip W. Grande, Jr. (11/09)    Ralph Okenquist (11/09)    Judy W. Williams (11/09)

#### **BOARD OF FINANCE**

Kevin McNabola, Chairman (11/09)    Kevin Houlihan (11/11)    James Leahy (11/09)  
Kevin Moffett (11/11)    John Cifarelli (11/09)    Ralph Aschettino (11/11)  
Richard Zorena (11/11)-alternate

#### **TOWN PLAN & ZONING COMMISSION**

Walter Clark, IV, Chairman (11/09)    Paul Kaplan (11/12)    Rick Mangione (11/11)  
Judy Smith- Morgan (11/11)    Oscar Parente (11/09)    William Perfetto (11/11) – alternate  
Paul Dinice - Zoning Enforcement Officer

#### **ORANGE BOARD OF EDUCATION**

Ernie Robear, Chairman (11/09)    Pat Ziman, (11/11)    David Pite (11/09)  
Ron Ruotolo, V. Chairman (11/09)    Tony Vitti (11/09)    Kristen Powell (11/11)  
Leticia Hashem (11/11)    Jody Dietch (11/11)    Keith Marquis (11/11)  
Jeanne Consiglio-Hoin (11/09)

#### **AMITY BOARD OF EDUCATION**

##### **(ORANGE MEMBERS)**

Sue L. Cohen (11/09)    Howard Schachter (11/09)    Joseph Abbatiello (11/11)  
Thomas Hurley (11/09)    Diane Crocco (11/11)    Aimee Higgins (11/11)  
Angela McNabola (11/11)

#### **CONSTABLES**

Vito DeVito (11/09)    Randolph Thomas (11/09)    Shonnie DelloRusso (11/09)  
Michael Donadeo (11/09)    Jody Daymon (11/09)    Kathleen Taylor (11/09)  
Robert Shanley (11/09)

#### **REGISTRARS OF VOTERS**

Mary DeVito, Republican Registrar (01/11)    Carmela N. Apuzzo, Democratic Registrar (01/11)

#### **TOWN CLERK**

Patrick B. O'Sullivan, II (1/10)

#### **TAX COLLECTOR**

Sandra Pierson (11/09)

#### **JUSTICE OF THE PEACE**

Carmela N. Apuzzo (1/13)    Richard A. Mason (1/13)    Susan A. Clark (1/13)  
Anita M. Pol (1/13)    Marian G. Reid (1/13)    Marie Gull (1/13)  
Gerald Still (1/13)    Maria Papaluca (1/13)    Susan Noonan (1/13)  
Lynda Anderson (1/13)    Karen J. Arnold (1/13)    Tracy A. Benedetto (1/13)  
Bonnie Collier (1/13)    Vincent J. Farricielli (1/13)    Scott Hibson (1/13)  
Marian K. Hurley (1/13)    Carlyne A. Labrecque (1/13)    Sheila O'Neill (1/13)  
Andrea Shiffryn (1/13)

#### **STANDING COMMITTEES**

##### ***Appointed***

#### **BOARD OF ASSESSMENT APPEALS**

Richard Cenami, Chairman (12/09)    Richard Falcigno (12/11)    Albert Melotto (12/09)  
Richard Polio (12/11)    Anthony Caserta (12/11)

**BUILDING BOARD OF APPEALS**

William Bergantino (12/12)      Ralph Aschettino (11/13)      Pat Moscato (11/11)  
Americo Spaziani (12/09)      Paul Foley (11/10)

**COMMUNITY SERVICES COMMISSION**

Michael Storz, Chairman (12/09)      Richard Sykes (12/10)      Thea Torrenti (12/09)  
James White (12/09)      John McGill (12/12)      Veronica Hendrick (12/10)  
Mark Barwise (12/12)      Kevin Hadlock (12/12)      S. Aileen DeFeo (12/12)  
Barbara Schmidt (12/10)      Peter Boppert (12/09)      Carole Annicelli (12/10)

**CONSERVATION COMMISSION**

Edmund Tucker, Chairman (5/10)      Sharon Ewen (5/11)      Stuart Coleman (5/09)  
Alan Klotz (5/11)      Baxter Walsh (5/10)      Fred Kendrick (5/13)  
Amelia Williams (5/11)

**ORANGE DRUG/ALCOHOL ACTION COMMITTEE**

Amy Wargo, Chairman (12/09)      Joan Kreiger, Coordinator      Joni Nordstrom (12/11)  
Karen Arnold (12.11)      Elena Cahill (12/09)      Michael DeVito (12/11)  
Kendra Luth (12/09)      Jo-Ann Escandon (12/11)

**ECONOMIC DEVELOPMENT COMMISSION**

Armand J. Cantafio, Chairman (2/10)      Barbara Germano (2/13)      Carl Russell (2/13)  
Royce Brosler (2/12)      Paul Gehr (2/11)

**EMERGENCY MANAGEMENT ADVISORY COUNCIL**

Fred Palmer (12/09), Director      Robert Gagne (12/09)      Charles Gagel (12/09)  
Sarah Egan (12/09)      Carol Nardini (12/09)      Pamela Mangini (12/09)  
Edwin Lieberman, (12/09)      Lt.Col William Neri (12/09)      Tim James (12/09)  
Joseph Zelson, M.D., (12/09)      Timothy Smith (12/09)      Fred Schumacher (12/09)  
Bruce Backer, M.D. (12/09)      Charles Babson (12/09)      Donald Foyer, Sr. (12/09)  
Christopher Zovinka (12/09)      Severio Fodero (12/09)

**BOARD OF ETHICS**

William Butler, Esq. (12/09)      Susan Bateman (12/09)      Edward Cantor, Esq. (12/09)  
John Barton III (12/11)

**SPECIAL EVENTS COMMITTEE**

Kellie Martino, Chairman (12/09)      Susan Perrone (12/09)      Patricia Miller (12/11)  
Cheryl Sullivan (12/09)      Robert Drobish (12/      Jeanine Capecelatro (12/09)  
Tracie McDermott (12/11)      Dana Deangelis (12/11)      Scott Hibson (12/11)  
Glen Papelo (12/11)

**BOARD OF HEALTH**

Severio Fodero, Chairman (12/09)      Paul Barash, M.D. (12/09)      Carol Luddy (12/11)  
Ferdinand Montegut (12/09)      Norman Marieb, M.D.(12/09)      Susan Cambria (12/11)  
Earl Slusky (12/11)      Rhoda Gorenberg (12/11)  
Joseph Zelson, M.D. Director of Health (12/09)      Robert Baltimore, M.D.Asst Dir of Health (12/11)

**ORANGE HISTORIC DISTRICT COMMISSION**

Christopher Williams, Chairman (12/09)      Marvin Jamron, V. Chairman (12/10)  
Elmer Manley, (12/12)      John Brandes (12/11)  
Michelle Butler (12/13)-alternate      Patricia Clark (12/10)-alternate      Clifford Dudley (12/09)-alternate

**HOUSATONIC RIVER ESTUARY COMMISSION**

Jason Blake (9/11)

**CASE MEMORIAL LIBRARY COMMISSION**

Kenneth Ziman, Chairman (12/09)	Ursula Hindell (12/09)	Katalin Baltimore, V. Chair (12/11)
Maureen White (12/09)	Elizabeth Meyer (12/09)	Robert DeFeo (12/09)
Lucy Scillia (12/11)	Nancy Becque (12/11)	Sharon Greco (12/11)
Donna Monro (12/11)	Stephanie Cuzzocreo (12/11)	Edward Martin (12/11)
Michael Teller (12/11)		

**ORANGE VISITING NURSES ASSOCIATION BOARD**

Thomas Krause, Chairman (12/09)	Linda Nugent (12/09)	Keri Padolewski (12/09)
Barbara Moritz (12/09)	Julie Davis (12/11)	Stan Rutowicz (12/11)
Evan London (12/11)	Maureen Clark (12/11)	Jean Virshup (12/11)
Loretta Smith (12/11)	Theresa Douskey (12/09)	Carolyn McLaughlin (12/09)

**PARK & RECREATION COMMISSION**

Joseph Lembo, Chairman (10/10)	Lisa Zarny (10/10)	David Baretta (12/09)
Chuck Stackpole (10/10)	Lauren Pite (12/09)	James O'Connor (12/09)
Stephen Bospuda (12/09)	Linda Kantor (10/10)	Nicholas Bencivengo (12/09)

**BOARD OF POLICE COMMISSIONERS**

Don Lewis, Chairman (12/08)	Mark Grasso (12/09)	David Moakley (12/11)
John Barton (12/09)	Roy Cuzzocreo (12/11)	

**SAFETY COMMISSION**

Fred Palmer, Chairman (12/09)	Robert Gagne (12/09)	Edwin Lieberman (12/09)
Charles Gagel (12/09)	Fred Trotta (12/09)	Timothy Smith (12/09)
John Barton (12/09)	Tim James (12/09)	
Peter Boppert, OVFA Representative	First Selectman James Zeoli, ex officio	

**ORANGE GOVERNMENT ACCESS TELEVISION (OGAT)**

Sol Silverstein, Chairman (12/09)	Gary DelPiano (12/11)	Nancy Nastro (12/11)
Stephen Hechtman (12/09)	Stanley Czuba (12/09)	Andrea Shiffrin (12/11)
Ron Davis, Coordinator	Bridget Albert (12/09)	

**TREE COMMITTEE**

Gail Nixon, Chairman (10/11)	Katherine Clark (10/11)	Nancy Nyhan (10/09)
John Dorais (10/10)	Philip Grande (10/10)	Ed Vaughn, Tree Warden

**COMMITTEE FOR THE CARE OF VETERAN'S GRAVES**

Anthony Monaco, Chairman (3/10)	Donald Jewell (3/10)	Richard Manley (3/10)
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**WATER POLLUTION CONTROL AUTHORITY**

Robert Kleffman, Chairman (2/13)	Robert Kelly (2/11)	Nick Mastrangelo (2/12)
Roy Cant (2/10)	James Hassenmayer (2/12)	

**INLAND WETLANDS & WATER COURSES COMMISSION**

Rick Mangione, Chairman (12/11)	Lesley Giovanelli, (12/11)	Drew Gunning, V. Chairman (12/09)
Walter Bospuda (12/09)	William Peretto (12/11)	James Ewen (12/09)
Diana Ross (12/11)	R. Scott Allen, Enforcement Officer	

**BOARD OF ZONING APPEAL**

Noah Eisenhandler, Chairman (12/11)	Pat Panza (12/12)	Kenneth Gambardella (12/09)
Rudolph Miller (12/09)	Gregory Natalino (12/11)	Mathew Pickering (12/11) – alternate
Frederick Kendrick (12/09)–alternate		Andrew Blanchette (12/11)-alternate

## **AD HOC COMMITTEES**

### **Appointed**

#### **BOSTON POST ROAD LIGHTING COMMITTEE**

Paul Grimmer  
Trish Pearson, Chairman  
Tom Chaplik  
Gary Richetelli

#### **CAPITAL PLANNING COMMITTEE**

Selectman Ralph Okenquist, Chairman  
Charles Waskiewicz  
James Brei  
First Selectman James Zeoli  
Kevin Houlihan  
Edwin Lieberman  
Joseph Lembo  
Dr. Edmund Tucker  
Dr. Tim James  
Robert Gagne

#### **CLEAN ENERGY TASK FORCE**

Ronald Novick, Chairman  
John Ruckes  
Amy Gilroy  
Joseph Zehnder  
Philip McCabe  
Paul Davis, State Representative  
Reid McCabe, Student Rep.

#### **ELDERLY HOUSING LIAISON COMMITTEE**

Fred Palmer, Chairman  
Nancy Nyhan  
Dennis Marsh  
Joseph Blake  
Albert M. Clark, III  
Joy Habib

#### **ORANGE COUNTRY FAIR COMMITTEE**

Karen McCausland (12/11)  
Marianne Bauer (12/11)  
Rowland Hine (12/11)  
Emory Allaire (12/09)  
Robert Fantarella (12/11)  
Bryan Clark (12/09)  
Wilson Daymon (12/11)  
Paul Estok, III (12/09)  
Walter Bepuda (12/11)  
Gerald Butcher (12/09)  
Kevin Monck, Co-Chairman (12/11)  
Robert Archambault (12/11)  
George Plaskowitz (12/09)  
Walter Hine (12/09)  
Stephen Bepuda (12/09)

#### **ORANGE FAMILY COUNSELING**

##### **ADVISORY COMMITTEE**

Michael Mizzone, (12/12)  
Diane Duarte (12/09)  
Patricia Miller (12/09)  
John P. McGill (12/10)  
Joseph D. Sullivan (12/11)

#### **COMMITTEE TO REVIEW**

##### **APPROPRIATIONS FROM THE FUND BALANCE**

Selectman Joseph Blake  
Richard Zorena  
Raymond O'Connor  
Kevin Moffett

#### **HPCC RENOVATION COMMITTEE**

Selectman Joseph Blake, Chairman  
Carol Nardini  
Adam Wade  
Edwin Lieberman  
Tom Pisano  
Daniel Lynch  
Kathy Gulia

#### **LAMBERT ROAD STUDY COMMITTEE**

Chief Robert Gagne  
Henry Ditman  
Michael Paolini  
Charles Waskiewicz

#### **MEMORIAL DAY COMMITTEE**

Kevin Gilbert, Chairman (1/10)  
Robert Gagne (1/10)  
Donald Jewell (1/10)  
George Geane (1/10)  
Al deCant (1/10)  
Robert Fries (1/10)  
Ronald Wachter (1/10)  
Robert Mirto (1/10)  
Mary Jewell (1/10)  
Richard Hoin (1/10)  
Al Pol (1/10)  
Tim James (1/10)  
John S. Sullivan (1/10)  
Frederick O'Brien (1/10)  
Andrew Steinbrick (1/10)  
Jonathan Handy (1/10)  
Robert Stankye, Jr. (1/10)  
Richard Manley (1/10)  
James Marenna (1/10)  
John P. Sullivan (1/10)

**MUNICIPAL AGENT FOR THE ELDERLY**

Dennis Marsh (1/11)

**OPEN SPACE SEARCH COMMITTEE**

Albert M. Clark, III, Chairman  
Leontine Smith

Fred DeDomenico  
Dorothy L. Berger

Jill Levine

**PENSION BOARD**

Eric Hendlin, Chairman (12/09)

Frederick Schumacher (12/09)  
Robert Caffaro (12/09)

Howard Treat Jr. (12/09)

**PERSONNEL COMMITTEE**

First Selectman James Zeoli

Selectman Joseph Blake

Selectman Ralph Okenquist

**ORANGE RAILROAD STATION COMMITTEE**

Joseph Lembo, Co-Chairman  
Len Farber  
Robert Archambault

Paul Grimmer  
Armand Cantafio

Richard Slawsky, Co-Chairman  
Rudy Zimmerman

**SAFETY & HEALTH COMMITTEE**

Carol Nardini, Chairman (4/10)  
Fred Schumacher (4/11)  
Dan Lynch (4/10)

Robert Gagne (4/10)  
Meryl Farber (4/11)  
Joseph Oleschuk (4/10)

Donald Foyer (4/11)  
Karen Goldberg (4/11)  
Karin Lewis (4/10)

**HEARING OFFICER FOR ABANDONED  
OR UNREGISTERED MOTOR VEHICLES**

Jeffrey Sachs, Esq.

**VIOLATION HEARING OFFICERS**

Philip Nizzardo

Jena Bonazzoli-Barretta

David DiBenedetto

**WAR REMEMBRANCE COMMITTEE**

Severio (Bob) Fodero, Chairman  
Jeffrey Dyer

Carol Rapuano  
John LaViola

Robert Annicelli  
Elaine Arena

**YOUTH SERVICES**

Marie Gull, Chairman (12/09)  
John Manfreda (12/09)  
Jon O'Keefe (12/09)  
Sarah Clark (12/09) Student rep  
Richard Sykes, Liason

Robert Catalde (12/09)  
Peter Boppert (12/09)  
Diane DeMusis (12/09)  
Liam Ferguson (12/09), Student rep  
John Ulatowski, Coordinator

Sharon Stockel (12/09)  
Robert Gagne (12/09)  
Jennifer Fenton (12/09)  
Bobby Brown (12/09) Student rep

**REPRESENTATIVES**

*Appointed*

**REGIONAL ACTION COUNCIL**

Joan Kreiger

**ADVISORY COUNCIL FOR CABLE TV**

Marlene Silverstein (6/09)

Pasquale Tancreti (06/09)

Ronald Davis (06/09)

**AMITY FINANCIAL ADVISORY BOARD**

James Leahy

**DISTRICT ANIMAL CONTROL BOARD**

**ORANGE REPRESENTATIVES**

James M. Zeoli, Chairman

Frederick Dray (6/09)

**BRIDGES**

John P. McGill      Richard Flynn

**CATCHMENT AREA COUNCIL #6**

Linda Corriveau (4/10)

**COUNCIL OF GOVERNMENTS**

First Selectman James M. Zeoli (11/09)

**EMS – SOUTH CENTRAL CT  
EMERGENCY MEDICAL COUNCIL**

Bruce Backer (1/10)

**GATEWAY COMMUNITY COLLEGE  
INTERNAL EXECUTIVE OVERSIGHT COMMITTEE**

Linda Siclari

**LIBRARIES ON LINE (LION)**

Meryl Farber

**LONG ISLAND SOUND COUNCIL**

Carol Martin

**TOWN MEETING MODERATOR**

Robert Mirto, Esq. Town Meeting Moderator (12/09)  
Ken Gambardella, Deputy Meeting Moderator (12/09)  
Shelby Wilson, Deputy Meeting Moderator (12/09)

**REGIONAL PLANNING AGENCY**

Paul Kaplan

**POLICE CITIZENS RELATION  
COUNCIL OF GREATER NEW HAVEN**

John Migliaro

**TEAM BOARD OF DIRECTORS  
ORANGE REPRESENTATIVE**

Stephane Skibo

**SOUTH CENTRAL REGIONAL  
DISTRICT CONVENTION & VISITORS BUREAU**

Brian Gaus (609)

**TOWN HISTORIAN**

Virginia Reinhard

**GREATER NEW HAVEN TRANSIT DISTRICT**

Michael Storz (1/13)      Lawrence Levy (1/13)      Carol Nardini, Liason

**REGIONAL WATER AUTHORITY POLICY BOARD**

Jasper Jaser (6/11)

**TOWN OF ORANGE CALENDAR**  
**SEPTEMBER 2009 THROUGH OCTOBER 2010**

- September.....Board of Assessment Appeals Meeting - Motor Vehicles only and Real Estate.
- September 15..... Last day for renters to file Elderly Tax Relief Applications.
- Sept. 1 - Nov. 1..... Applications for Farm, Forest or Open Space Exemptions P.A. 490.  
Property owners already receiving exemptions need not apply.
- October 1.....Grand List Date - Tax liability established for all owners of property even though personal property is subsequently transferred or disposed of.
- Oct. 2, 2008 to  
Aug. 1, 2009.....Supplementary List for motor vehicles purchased in this period will become due on January 1, 2010.
- September 30.....Veterans Discharge not previously filed in Orange must be placed on record ON OR BEFORE SEPTEMBER 30 to qualify for exemptions.
- Oct. 1 to Nov. 1.....All taxable personal property EXCEPT registered motor vehicles must be declared to the Assessor. Real Estate and Motor Vehicles need not be declared.
- October 17..... Saturday elector session for new voters – 10 a.m. –2 p.m.
- October 27..... Cut off date for admission of electors for 18 year old residents and for residents of a municipality who moved on or before October 27, 2009.  
Session from 9 a.m. - 8 p.m.
- Nov. 1 to March 15.....Applications for those eligible for energy assistance.
- November 2.....Limited session from 9 a.m.-12 noon for Admission of Electors – only those qualified since October 27, 2009.
- November 3.....Municipal Election - polls open 6:00 a.m. - close at 8:00 p.m.
- Jan. 1, 2010.....Supplemental Auto Tax and second installment of Real Estate, Personal Property and Regular Motor Vehicles tax due with one month’s grace.  
Minimum interest - \$2.00. Interest accrues at the rate of 1-1/2 % per month from due date.
- Jan. 1 to May 15.....Senior Tax Stabilization Program – Applications in Assessor’s Office.
- February 1..... Elderly Homeowners may start applying for tax relief under Sec. 12-170a through May 15
- February 1.....Last day to pay second installment of 2008 Grand List and Real Estate, Personal Property and Auto taxes without penalty.
- March or April.....Board of Assessment appeals open session to hear appeals. Dates will be announced.
- April .....Annual Budget Hearing.
- May.....Combined Annual Town Meeting and Budget Meeting.
- April 1.....Last day for paying Real Estate Taxes before liens are recorded.
- May 1.....All unpaid Real Estate Taxes will be liened as of this date.
- May 16.....Elderly renters may start applying for tax relief under Sec. 12-170a through September 15.
- May 15.....Last day for homeowners to file elderly relief applications.
- June 1 - 30.....Dog Licenses due and payable at the Town Clerk’s Office. All dogs six months old and older must be licensed. Owners must submit rabies vaccination certificate to obtain license.
- June 30.....Last day to pay dog licenses without penalty.
- July 1.....First installment of Grand List 10/1/09 Real Estate, Personal Property and Motor Vehicle taxes are due with one month’s grace. Bills may be paid in person at the Office of the Tax Collector or may be paid by mail. If paid by mail, please follow directions on bills. Call 891-4725 if you have any questions.
- August 2.....Last day to pay taxes without interest for the taxes due July 1, 2009 first installment. Interest charged is 1-1/2 % per month (from date due) with a minimum of \$2.00.
- Feb. 1 to Sept. 30.....Additional Veteran’s exemptions based on income annual filing.

**DISTRICT ANIMAL CONTROL**

During the past year the District Animal Control has seen more stabilization in structure and organization. The economy has contributed to increased abandonment of animals which has resulted in the increased cost for animal care.

The District Animal Control will continue to provide for the public’s safety through professional service and public education.

**Summary of Activities for 08/09**

Complaints: 1369                      Personnel Response: 929                      Animals Redeemed: 65  
Animals Sold as Pets: 93                      Animals Euthanized : 13

**BOARD OF ASSESSMENT APPEALS**

The Board of Assessment Appeals is a quasi-judicial board comprised of local citizens appointed by the First Selectman. The board convenes annually to hear complaints on real estate assessments, motor vehicle assessments and business personal property assessments. Upon written application to the Board, each appellant is issued an appointment with board members where the appellant may enter oral or written arguments concerning their disagreement with the assessment. The Board deliberates each case and sends each appellant a written decision on the disposition of their appeal.

The Board of Assessment Appeals heard forty five cases from appellants concerning the October 1, 2008 grand list. This session preceded the implementation of SB #997 also known as Public 09-60. PA09-60 was approved by the Orange Board of Selectmen on June 1, 2009.

A summary of the April appeals is as follows:

TYPE	Count	Cumulative		Cumulative	
		Count	Percent	Percent	Percent
COMMERCIAL	13	13	28.89	28.89	
MOTOR VEHICLE	1	14	2.22	31.11	
RESIDENTIAL	31	45	68.89	100.00	

Out of the forty five appeals filed, nineteen were granted relief and twenty six were denied.

Total assessment reductions awarded before phase-in equaled **-875,900** in assessed value before the implementation SB#997. The total assessment reductions after phase-in but before the implementation SB# 997 equaled **-525,540** in assessed value.

**ZONING BOARD OF APPEALS**

It is the function of the ZBA to act on the following petitions:

1. Appeals of the Decision of the Zoning Enforcement Officer;
2. Applications for Approval of Location for Gasoline Station; Limited Repairer’s License; General Repairer’s License; Used or New Car Dealer’s License;
3. Petitions for Variance of the Requirements of the Orange Zoning Regulations.

All petitions must be submitted at least three (3) weeks prior to each regularly scheduled meeting. Application forms are available in the Office of the Town Plan and Zoning Commission at the Town Hall. Fees must accompany petitions for properties located within the RES Residential Zone, and for properties located within the Industrial and Commercial Zones.

During fiscal year 2008 - 2009, the ZBA approved seventeen petitions. Two petitions were denied. The Board approved one petition with modifications. Seven Decisions of the Zoning Enforcement Officer were upheld, and the petitions were denied.

## ASSESSOR

The following displays the computations for the October 1, 2008 grand list for the Town of Orange, Connecticut. This presentation is prior to any adjustments that may be made by the Orange Board of Assessment Appeals. An abstract of the 2008 grand list will be filed with the Town Clerk on or before February 28, 2009. **This segment of the October 1, 2008 grand list report is prior to the implementation of SB #997.**

### Phase-in

On April 11, 2007, the Board of Selectmen voted to phase-in the October 1, 2006 state mandated revaluation over a five year period commencing with the October 1, 2006 grand list. The October 1, 2008 grand list marks the third year of phase-in.

On June 1, 2009 the Orange Board of Selectmen approved SB#997 also known as Public Act 09-60. Comparison totals for this version of the 2008 grand list can be found in **Addendum A** of this report.

### Tax exempt

The tax exempt real estate section of the October 1, 2008 grand list increased from 159,091,300 to 159,180,300. The increase was attributed to a foreclosure in lieu of taxes and land donated to the Orange Land Trust.

### Gross Grand List Taxable

The gross taxable grand list reflects the total of all gross assessments of taxable accounts and is prior to deducting all statutory exemptions and *phase-in exemptions*. This total excludes tax exempt real estate. The gross taxable grand list for October 1, 2008 before adjustments by the Board of Assessment Appeals equaled 2,185,449,011 or an increase of 1.008 percent (eight tenths of one percent), when compared to the October 1, 2007 gross taxable grand list before corrections from the Board of Assessment Appeals which equaled 2,168,085,305.

All real estate value estimates and assessments are based on the October 1, 2006 grand list which was the by product of general revaluation, as mandated by the State of Connecticut. The prior revaluation was conducted on October 1, 2000.

### Total Exemptions

Total exemptions are deducted from the gross taxable grand list to derive the net grand list. Exemptions are in compliance with State and Federal law as well as local ordinance. They include, but are not limited to, veterans, blind, totally disabled, ambulance type vehicles, income challenged veterans, and local additional tax relief programs for veterans. In addition to those exemptions stated above, *the phase-in is also stated as an exemption in the Town of Orange's administrative software system and in this presentation.*

The total exemptions, *excluding phase-in*, for the October 1, 2008 grand list before adjustments from the Board of Assessment Appeals equaled 14,956,426, a decrease of 1,774,234 when compared to the total exemptions posted, *excluding phase-in*, for October 1, 2007 grand list which was 16, 730,660. The decrease in exemptions, *excluding phase-in*, was attributed to a decrease in manufacturer's exemptions claims, regular veterans and local additional veteran's exemptions. The regular veteran's exemption file was audited in 2008 and all applicants for town's additional veterans program had to under go mandatory income filing for the October 1, 2008 grand list pursuant to the controlling statute.

### Phase-in Exemptions

The exemption amount attributed to the phase-in for the October 1, 2008 grand list before Board of Assessment Appeals equaled 278,816,268.

The exemption amount attributed to the phase-in for the October 1, 2007 grand list before Board of Assessment Appeals equaled 416,021,436.

### Net Grand List –Growth Estimate

The net grand list is the sum of all taxable assessments after exemptions. Since the phase-in is effect, this section of the grand list report presents the October 1, 2008 net grand list before phase-in and before adjustments from the Board of Assessment Appeals to illustrate growth. The October 1, 2008 net grand list displayed an increase of 1.00889 percent or almost nine tenths of one percent as compared with the October 1, 2007 net grand list before adjustments from the Board of Assessment Appeals. The following compares the 2008 net grand list, **prior to phase in** and before Board of Assessment Appeals and the 2007 net grand list, **prior to phase-in** and before adjustments by the Board of Assessment Appeals:

#### **Growth- 08 vs. 07 with out phase -in**

<u>Category</u>	<u>2008 net grand list</u>	<u>2007 net grand list</u>	<u>% CHANGE</u>
real estate net	1,964,532,220	1,956,686,500	1.004009697
personal property net	91,827,895	75,930,955	1.209360464
motor vehicle net	114,132,470	<u>118,737,190</u>	0.961219227
Net total	<b>2,170,492,585</b>	<b>2,151,354,645</b>	1.008895753

### Phase-in Net Grand list

Since the Town of Orange elected to implement phase in, **the phase in net grand list is the portion of the grand list upon which taxes are based.** The phase in is expressed as an exemption and is subtracted for the real estate section of the net grand list. As stated above, the exemption amount attributed to the phase in for the October 1, 2008 grand list before Board of Assessment Appeals equaled 278,816,268. The exemption amount attributed to the phase-in for the October 1, 2007 grand list after Board of Assessment Appeals equaled 416,021,436.

Please note that under a five year straight line phase-in plan, only one fifth of the difference between the revalued assessment and its corresponding prior assessment is employed per each year within the cycle, except as otherwise provided by law.

Beginning with the October 1, 2006 grand list, one fifth of the difference was applied to the prior assessment and four fifths were abated. For the October 1, 2007 grand list, two fifths of the difference was applied to the prior assessment and three fifths were abated. For the October 1, 2008 grand list, three fifths of the difference was applied to the prior assessment and two fifths were abated. The following displays the comparison of the 2008 grand list before adjustments from the Board of Assessment Appeals and its 2007 counter part before corrections from the Board of Assessment Appeals.

<b>Category</b>	<b><u>2008 Net Grand List</u></b>	<b><u>2007 Net Grand List</u></b>	<b><u>%CHANGE</u></b>
<b>net real estate</b>	1,685,715,952	1,540,665,064	1.094148229
<b>net motor vehicle</b>	114,132,470	118,737,190	0.961219227
<b>net business personal property</b>	<u>91,827,895</u>	<u>75,930,955</u>	1.209360464
<b><u>total net phase-in grand list</u></b>	<b>1,891,676,317</b>	<b>1,735,333,209</b>	<b>1.090093999</b>

An increase of 1.09009 percent or nine percent is, therefore, calculated as the increase between the October 1, 2008 phase in net grand list before Board of Assessment Appeals and the October 1, 2007 phase in net grand list before Board of Assessment Appeals.

#### Real Estate

The meager growth in the real estate section of 2008 grand list reflects both the regional slow down in new construction and the general economic malaise. The non phase-in increase of 7,845,720 in assessment was attributed to the re-subdivision of Sunrise Hill Estates, the subdivision of Farm River Estates, an addition to 304 Boston Post Road and the condominium conversion of Spring Brook Commons among others.

#### Motor Vehicle

The motor vehicle section of this grand list decreased by 3.9 % as compared with totals posted for 2007. Values from newly registered current model year passenger cars were insufficient to off set the accrued depreciation from recurring vehicles. This decrease may be attributed to the consumer credit crunch, rising unemployment and an accelerated rate of decline concerning average retail value on six and eight cylinder vehicles during period of high gasoline prices. This decrease was the largest since the October 1, 1991 grand list.

#### Business Personal Property

This section of the grand list increased by 20.9%, when compared with totals posted in 2007. The major contributor to this increase was, once again, Connecticut Light and Power. They posted an increase of 16,373,690 in assessed value when compared to their 2007 assessment. The increase was attributed, once again, to the new towers and high voltage power lines along the utility corridor. .

As in past years, performance trends are enclosed for each section of the grand list together with the allocation of the 2008 net grand list before the application of phase-in. The top 10 taxpayers for 2008 are also included in both non phase in and third year phase- in formats.

In addition, spreadsheets detailing the reconciliation of the 2008 grand list prior to the enactment of PA 09-60 have been included for your perusal.

### Addendum A

This section of the 2008 grand list is devoted to the implementation of SB#997. This Senate Bill has since been codified and is now known as Public Act 09-60. On June 1, 2009, the Orange Board of Selectmen unanimously approved the implementation of this public act which allows a municipality to revert the third year of phase-in to the second year of phase-in for real estate only. While the motor vehicle and business personal property sections of the 2008 grand list remain unaffected by the public act, the net assessments as displayed below include reductions to the motor vehicle list due to pro-ratation of assessments for vehicles that were sold, registered out of state, totally destroyed, or stolen and not recovered. The credit condition time frame covered by these pro-ratations commenced October 1, 2008 and ended May 28, 2009.

Concerning the real estate net assessment, this is the net assessment value, after the reversion to second year of phase-in, after all settlements to date, and after corrections from the April 2009 Board of Assessment Appeals.

The following presents a comparison between the 2008 net grand list as effect by PA 09-60 and the 2007 net grand list:

<b>Category</b>	<b><u>*2008 Net Grand List</u></b>	<b><u>2007 Net Grand List</u></b>	<b><u>%CHANGE</u></b>
<b>net real estate</b> <i>via PA 09-60</i>	1,546,119,398	1,540,665,064	1.003540246
<b>*net motor vehicle</b>	113,293,631	118,737,190	0.954154558
<b>net business personal property</b>	<u>91,827,895</u>	<u>75,930,955</u>	1.209360464
<b><u>total net phase-in grand list</u></b>	<b>1,751,240,924</b>	<b>1,735,333,209</b>	<b>1.009166951</b>

Pursuant to Public Act 09-60, the second year phase-in for real estate assessments will stay in effect until October 1, 2011 Grand List.

### BUILDING DEPARTMENT

On December 31, 2005 the State of Connecticut adopted a new statewide building code. This code became the building code for every town and city in the state. The State Building Code is periodically revised.

Today, we use and enforce modern building codes that address structural, fire electrical and mechanical safety as well as health, security and even energy conservation. Our job is to make sure homes, schools, businesses, and other structures are safe places to live, work and play. We inspect construction projects at several stages to ensure that happens.

The number of pool accidents has increased, and is now a national concern. Any in-ground or above ground pool that contains more than 24" of water cannot be installed unless a building permit has been issued. This is to ensure that the building code is followed for the installation of the pool and the corresponding electrical work is installed in accordance with the National Electrical Code.

In fiscal year 2008/2009, the Building Department issued 432 building permits and 586 permits for electrical, plumbing and mechanical work. The value of construction for all the permits issued was approximately 20 million dollars. The Building Department also works with the Fire Marshal's Office to evaluate structural damage as a result of fire or other causes.

## CAPITAL PLANNING

The Capital Planning Committee has continued its activities subsequent to the passing of the \$10 million referendum on September 24, 2003 for capital projects. The committee has been charged with the continued review of those short term projects initially deleted from the bond issue, and new and/or emergency projects as they arise. The Boards of Selectmen and Finance agreed to include approximately \$400,000 for short term projects in the Operating Budget each year. The following projects were accepted by the Board of Finance for inclusion in the FY2009 Operating Budget: Repair of the Transfer Station Hopper; New building to House Transfer Station Equipment; Replacement of Dump truck and Pick-up truck for Public Works; Surface Replacement for Peck Place and High Plains Tennis Courts; Third and Final Year of Computer Replacement for Orange Schools; And Funds to Supplement State Grant Funds for Old Tavern Park. In addition, Board of Finance agreed to fund an additional amount of \$400,000 to provide new alarm systems for the Orange elementary schools for a total budget of \$812,000 for FY 2009. During the year an opportunity presented itself to the committee to establish a Geographic Information System for Orange. The Board of Finance agreed this was a unique opportunity and agreed to divert funds not required in other projects and fund this effort.

Effort will be on-going during FY 2010. The Committee will continue to review, prioritize, and recommend projects for future years.

## CLEAN ENERGY TASK FORCE

Our big accomplishment this year was the accumulation of enough Clean Energy Signups to qualify Orange to collaborate with Bethany and Woodbridge to acquire a free 2KW solar array for Amity High School. This represents the first award to the Town of Orange that has been earned through the Clean Energy Communities program. In addition to the private signups for the Clean Energy Option, we also enrolled the OVNA building from the town in the Clean Energy Options to help us reach our 20% by 2010 goal.

We performed an extended investigation for the town pool to find a clean energy substitute for the oil hot water heater. The investigation looked at solar arrays, solar hot water tubes and geothermal heating. However, due to the direction the roof is facing and the unavailability of the flat roof of the VNA building (due to potential leaks) solar solutions were not economically viable. The geothermal solution was too expensive and elaborate. The investigation ended without a good solution.

In May, we held a program at the Orange Town Library called "Bringing Clean Energy to Orange". We brought in speakers from the CT Fund for the Environment, CT Clean Energy Fund and the Amity Global Warming Club. Although turnout was small, we did pick up another volunteer for the task force.

Our task force remains resolute and committed to reducing energy consumption in the town and increasing our use of renewable clean energy. Our success will help reduce our emissions of greenhouse gasses that contribute to global warming and will result in cleaner air and water for future generations. We look forward to working with our town leadership to achieve these goals.

**TOWN CLERK**

The Town Clerks Office is responsible for the accurate recording and preservation of all land records, maps, Boards and Commissions schedules, agendas and minutes of meetings, Vital Statistics (Births, Marriages/ Civil Unions, Deaths), Elections and Referendums, as well as various other town records to be in compliance with state statutes, federal regulations and the town charter.

National Election was held on November 4, 2008 brought an 82% turnout of voters.

President	McCain/Palin	( R )	4205
	Obama/Biden	( D )	4074
	Nader/Gon	( I )	97
Rep in Congress	Itasky	( R )	2349
	DeLauro	( D )	5033
	Ferrucci	( Grn )	169
	DeLauro	( FW )	208
State Senator	Marino	( R )	3787
	Slossberg	( D )	4198
St Rep 114 <sup>th</sup>	Klarides	( R )	2534
	Garofalo	( D )	1662
St Rep 117 <sup>th</sup>	Williams	( R )	1479
	Davis	( D )	2212

There were two Constitutional Questions

Question #1	Yes	2774	No	4506
Question #2	Yes	3971	No	3255

As a result of either election by the major political parties or appointment of unaffiliated voters by the town clerk, there are 19 Justices of the Peace serving from 1-5-09 to 1-7-13

On January 1, 2009, the State of Connecticut implemented a new on-line system to purchase Sport Licenses such as Fishing, Hunting, Duck Stamps, and Pheasant Tags as a result the Town Clerks Office **No Longer** sells these licenses.

Special Town Meeting February 4, 2009 to purchase real estate to wit: 555 Orange Center Road for a net purchase price of \$211,000. The Special Town Meeting approved the purchase.

On March 2<sup>nd</sup> I was formally notified of the death of Selectman Anthony M. Nastri; pursuant to state statute notified the Secretary of the State; on May 13<sup>th</sup> First Selectman Zeoli appointed Philip Grande to fill the unexpired term of Anthony Nastri, again I notified the Secretary of the State.

Amity School Operating Budget	5-06-09	\$42,135,265	passed
Town Operating Budget 06-07	5-19-09	\$54,270,974	passed

The Annual Town Meeting was held May 11, 2009 at High Plains Community Center to consider a number of issues. 1) To authorize the Board of Selectmen to sell and convey land acquired by the town; passed by voice vote 2) Installment due dates for the payment of property taxes were approved for July 1<sup>st</sup> and Jan 1<sup>st</sup> and passed by voice vote. 3) The budget for FY 08-09, prepared by the Board of Finance, was discussed in great detail and deferred to a machine vote referendum, which was held on May 19, 2009.

**Vital Statistics compiled from:**

	July 1 <sup>st</sup> - June 30 <sup>th</sup>		
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Births	107	77	66
Deaths	110	140	149
Marriages (issued)	57	90	56
Civil Unions (10-01-05)	0	0	0

**Town Revenues**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Marriage	627	473	638
Recording Fees	90,742.	74,500	61,958
Conveyance	254,340	378,800	218,282
Dog License	5,076	6,100	3,769 (town)
Miscellaneous	10,655	13,000	12,490
Hunting/Fishing	3,369	3,614	793
Vital	2,913	3,500	5,641
Historic Preservation	3,050	2,577	2,325
LOCIP	9,150	7,731	6,975

The Historic Preservation Account established in July 2000 is an on-going accumulating account, so that over time the Town Clerks Office can complete major preservation projects without impacting other areas of town services. In addition, the Town Clerks Office has received, this year, a grant from the State Historic Preservation Program for \$7,000, which was used to restore the oldest maps.

## COMMUNITY SERVICES

The Community Services Department (OCS) is the branch of municipal government that is responsible for providing social services to the citizens of Orange. The department plans, provides, and coordinates social services for elderly, youth, and persons with special needs. Family Counseling, volunteer coordination and special transportation are also provided. Programs and services continued to grow and expand to meet the ever-changing needs of our citizens. An Ad Hoc Committee to Study Transportation was formed to examine our Special Transportation component's efficiency and effectiveness. The Directors of OCS and Case Memorial Library created a resource center for Baby Boomers called, "Boomers and Beyond, A Lifelong Learning Center". A softball tournament was held during the year to supplement the town's Emergency Fuel Assistance Fund. OCS became a satellite intake site for the statewide Operation Fuel Program. The Director worked with a student intern from Amity High School and familiarized her with many of OCS's programs and services. Outreach Worker Dennis Marsh graduated from Greater New Haven Chamber of Commerce's Leadership Greater New Haven Program. in June.

The Senior Leadership Program graduated its fourth class on June 17. The Leadership Program was given the Building Bridges Award by the United Way of Greater New Haven and the Leadership, Civic Engagement, and Volunteer Development Award presented by the Connecticut Association of Senior Center Personnel. The annual Living Treasure Awards were presented to Albert "Skip" Clark, Dorothy Berger, and Robert DeFeo for the outstanding contributions they have made during their lifetimes to the Orange Community

Our services to our older population are provided through the town's senior center. The goal of the senior center is to provide activities that promote independence, creativity, and sound physical and emotional health for its members. Membership included 1453 up from 1325 the previous fiscal year. A wide variety of classes, trips, educational opportunities, and social events are provided. Lunch is served daily in cooperation with the Elderly Nutrition Program of Greater New Haven. OCS also works with older citizens and persons with disabilities to provide assistance in applying for local, state, and federally-sponsored entitlement and income-qualifying programs. The department fundraises for an assistance fund which provides qualified citizens emergency fuel assistance, food, holiday baskets and gifts, and other forms of assistance that are not provided through other formal programs. An active Friendly Visitor/Telephone Reassurance Program is in place for homebound citizens who would enjoy contact and companionship. Fifty (50) citizens used OCS's free Legal Clinic during the year. A special thank you goes to Steve Floman of Cantor, Floman P.C. for providing this popular service

The Youth Services component of OCS continued to serve Orange youth with a variety of ongoing and initial programming to provide a safe, fun environment, and to provide learning opportunities. Focused areas were educational, social, and life skill programs that foster positive youth development. Over 20 programs and special events were offered. The Intergenerational Tutoring Program operated weekly during the school year to provide extra afterschool homework help to 20 students, and involved 10 senior citizen tutors. The Youth Job Bank offered 46 young people the opportunity for paid work. Two babysitting courses were offered. The Second Annual Elementary Art exhibit was held at Case Memorial Library, and OCS received a special enhancement grant from the State Department of Education to provide special art lessons to children. *A Life After High School* job fair was held for high school students in October. This event was aimed toward students who were not necessarily pursuing higher education. Eighteen vendors were on hand to give information to the 50 youth and parents who attended this event. OCS Youth Services Coordinator also collaborated with the court system to provide mandated community services hours to nine young folk.

For the 17<sup>th</sup> year, OCS has partnered with the Orange Lions Club for the annual Thanksgiving Dinner. Approximately 148 dinners were served. The Holiday Dinner Basket Project involved 64 community organizations and local families who donated festive holiday food baskets, and grocery gift cards to 45 individuals and families. Local businesses, civic/service groups, and citizens also adopted 24 families and 21 children during the holiday season to provide toys, gift baskets, and gift cards.

Transportation is provided to older citizens and persons with disabilities to the senior center, for grocery shopping, and the medical and therapy appointments. There were 6,425 rides given during the fiscal year.

## CONSERVATION COMMISSION

State Statutes authorize Conservation Commissions to be responsible “for the development, conservation, supervision, and regulation of natural resources, including water resources”. The Commission manages the Howard D. Brooks Wepawaug Conservation Area off Mapledale Road and, in cooperation with the Interservice Clubs Committee of New Haven, the owner of Camp Cedarcrest, and the Orange Land Trust, maintains the Orange Triangle Trail which traverses the Howard D. Brooks Conservation Area, Camp Cedarcrest, and Orange Land Trust properties consisting of the Whitney Tract, the Ravine and the Kowal Nature Preserve. The trail is approximately a mile long. The trails and parking lot are open from one half hour before sunrise to one half hour after sunset year round. The parking lot, off Mapledale Road, is not plowed during the winter. The maintenance on this trail has traditionally been done by Commission members, members of the Orange Land Trust and other volunteers. The Conservation Commission also reviews development applications submitted to the Inland Wetlands and Watercourses Commission and to the Town Plan and Zoning Commission by making recommendations to the latter commission before final approval is given.

During the year kiosks have been constructed and installed at the Racebrook Tract and at Housatonic Overlook. These will provide a protected place to post regulations, trail maps and other information about the area. Plans for the bridge over the Wepawaug River in the Conservation area were prepared, approved by the necessary Town Commissions and made ready to go out to bid with the expectation that the bridge will be installed next year. The roof of the Ox Shed at the Racebrook Tract collapsed and the structure had to be removed. Replacement is under discussion.

Members of one of the Senior Leadership Groups that were working on encouraging more use of the trail systems in Town scheduled a work day at Tucker’s Ridge and the Housatonic Overlook for volunteers to clean the trails and re-blaze them. On June 6, 2009, National Trails Day, the group organized hikes in the Overlook area. There were 135 residents and visitors that took advantage of the opportunity to become acquainted with this area and its spectacular views.

## TOWN COUNSEL

### *General Matters*

The general work of the Town Counsel followed the patterns of past years. Principally, advice was given to the First Selectman, Board of Selectmen and various town boards, commissions and agencies on legal issues facing the Town. Numerous contracts were reviewed and negotiated for construction, goods and consulting services on behalf of the Town.

### *Zoning Matters*

Numerous zoning issues were addressed during this fiscal year. The Supreme Court reversed the Inland Wetland’s Commission regarding the Stew Leonard’s application. Stew Leonard’s must now re-apply to the Inland Wetland’s Commission.

### *Litigation Matters*

A number of tax appeals were filed by commercial property owners. Those matters remain pending. Numerous other litigation matters were resolved and/or averted during this fiscal year. Additionally, several foreclosures for back taxes resulted in the Town acquiring title to these properties. Some of these properties are to be sold to third parties in accordance with the approvals granted at the Annual Town Meeting.

### **ORANGE DRUG/ALCOHOL ACTION COMMITTEE (ODAAC)**

ODAAC is the Orange Drug/Alcohol Action Committee which functions as the Local Prevention Council (LPC) for the BOW region. We are a group of volunteers, community leaders, activists, and concerned citizens whose mission is to reduce substance use in our community through education and awareness. We are committed to a prevention model of wellness and we encourage individuals to practice good decision-making to ensure healthy lifestyles.

We strive to bring a “drug-free” message to all of the BOW region. Our grass-roots committee makes a strong and visible presence in our schools and our community. ODAAC continues the strong tradition of leadership in our community through numerous activities that we sponsor and support. Much of our funding is made possible through the Department of Mental Health and Addiction Services, in addition to other grants that our committee actively seeks out. This past year has been instrumental in launching our education initiatives in collaboration with the Amity School District to bring to the forefront issues surrounding alcohol by our youth. We are a founding members of the South Central Connecticut Regional Action Council, supporters of SADD, the Amity Teen Center, and other groups whose mission is to offer a broad vision of healthy living. We offer educational series on tobacco, alcohol and other drugs, and serve as a community resource for materials such as video tapes, pamphlets and speakers bureau.

### **ORANGE ECONOMIC DEVELOPMENT COMMISSION**

During the 2008-2009 Fiscal Year, the Orange Economic Development Commission undertook a series of activities coordinated to enhance the Town’s ability to attract retail, commercial, and industrial businesses. Some of these activities included:

- Development of a new Property Inventory Report,
- Development of a new “Orange Has Appeal” Marketing Campaign,
- Continued maintenance and monthly updates of the OrangeEDC.com website,
- Monthly Newsletter distributed via email to economic development contacts, and
- 7<sup>th</sup> Annual the Orange Community and Business Exposition and associated Brokers Tour.

The Orange Economic Development Commission is continually improving outreach to prospective businesses and ensuring that tools are in place for successful economic development initiatives.

During the 2008-09 fiscal year, the Commission, through the direction of First Selectman Zeoli and support of the economic development staff initiated the newly developed “Orange Has Appeal” marketing assistance campaign. The Program is designed to effectively market the Town of Orange and to encourage shoppers to visit our local merchants. The print media marketing activity is conducted once per month in the New Haven Register.

The Economic Development Commission also supports the production of a monthly newsletter that is electronically delivered to local, regional and national contacts. These contacts include retailers, developers, and real estate professionals. The newsletter has enabled business contacts to directly and immediately contact the town’s economic development professionals. Coupled with the continued update of the Orange Economic Development Website, the commission has developed an effective communication system.

The Orange Economic Development Commission has been a key driver of the Annual Orange Business & Community Exposition. The Expo, which is held the second week of June at the Showcase Cinemas of Marsh Hill Road, saw the participation of over 575 persons during the day long affair. This year’s event incorporated 65 booths and hosted 72 vendors showcasing their products and services at the Expo. In addition to the usual activities the Orange Economic Development Commission hosted the 3rd Annual Broker’s Tour. The tour which included a number of regional commercial brokerage firms toured a number of Orange’s available commercial and industrial properties. The event was well received by the broker’s and will become a staple of the Annual Orange Business & Community Expo.

The Orange Economic Development Commission is pleased to perform these activities on behalf of the Orange community and welcomes comments or suggestions to assist in furthering the economic development potential of the town.

## **ORANGE ECONOMIC DEVELOPMENT CORPORATION**

The Orange Economic Development Corporation is a private, not-for-profit organization designed to support economic development initiatives, create economic opportunities and manage the day to day economic development activities on behalf of the Town of Orange. The corporation is represented by private business, local residents and representatives of the Town of Orange.

During the 2008/2009 Fiscal Year the Orange Economic Development Corporation continued to facilitate the economic development efforts on behalf of the Town of Orange. In a year of significant economic ups and downs, the Town of Orange fared very well considering the record unemployment and business closings that occurred throughout the State of Connecticut. While any business closing is unfortunate, the town itself remains well positioned for strong business growth.

In 2008 the Town of Orange observed 8 property transfers resulting in net sales of over \$72,000,000, generating \$181,000+ in Transfer Fees received by the Town of Orange. Corporations such as Southern Connecticut Gas and The United Illuminating Company cemented their place in Orange's long term future, as each company purchased and / or leased property along Marsh Hill Road.

The Orange Economic Development Corporation continues to manage project specific activities as guided by the Town of Orange and our own Board of Directors. These projects include those listed below:

- ***Orange Has Appeal Marketing Program***
- ***Orange Business Expo***
- ***OrangeEDC.com Website***

The OEDC will continue to build upon the public / private partnership created through the town's energetic economic development program. The Corporation anticipates a productive and exciting year throughout fiscal year 2009/2010.

## **AMITY REGIONAL DISTRICT #5**

The Regional School District was incorporated in 1953 to serve the education needs of students in grades 7-12 who reside in the towns of Orange, Woodbridge and Bethany, Connecticut. The district has been meeting this goal with distinction since that time. Amity students regularly exceed state and national averages on standardized exams and continue to demonstrate their competence in a myriad of non-standardized assessments. Amity students achieve at high levels across all content areas. In the spring of 2008, students in grades 7, 8 and 10 achieved historic test performance in science, writing, reading and mathematics. At grade 10, students outperformed every other district in New Haven County in writing and science.

The Amity Board of Education is committed to seeing that each school and service area in the district receives comparable resources from the budget. Issues such as enrollment, teacher/student ratio, district and school-based improvement plans, improved student performance on state-mandated tests, curriculum initiatives, health and safety needs in each facility and future capital plans drive the budget. The Superintendent convenes meetings with district leaders to seek input regarding the needs of the entire district and to achieve equitable distribution of resources. The Superintendent's Proposed Budget is presented to the Amity Finance Committee each year in January. This Committee scrutinizes the Superintendent's request and suggests alterations. The Superintendent and administrative team review the suggested alterations and reallocate resources in an equitable manner. The Superintendent next presents the Superintendent's Proposed Budget to the Board of Education in February. A public hearing is held, prior to final Board adoption in April, to hear input from residents of Bethany, Orange, and Woodbridge. All three towns vote on the budget at referendum in May.

### **Amity Regional High School**

Centrally located in the Town of Woodbridge, Amity Regional High School enrolls over 1,600 students in grades 9-12 in a wide variety of academic and co-curricular programs. Amity Regional High School prides itself on achievements in the three A's: Academics, Arts and Athletics.

Academically, Amity Regional High School provides a wide range of learning opportunities available to its students. Each student is provided a program of studies tailored to meet their aspirations for success. The highest level courses offered at the high school are in the Advanced Placement (AP) program. The number of students taking Advanced Placement exams increased from 221 in 2007 to 244 in 2009. Over 90% of students taking these exams received passing grades. Many opportunities exist for challenging academic work in honors courses and high-level electives. Our Applied Education Department offers an extensive array of courses, including culinary arts, auto mechanics, computer-aided design, and many other courses where a full range of students work in hands-on learning environments. Students score consistently well on standardized state and national assessments, including the CAPT, SAT, SAT-2, PSAT, ACT, AP and NOCTI. Over 90% of Amity graduates attend two and four-year colleges after graduation, including many at the most selective colleges in the country.

### **Amity Middle School – Orange Campus**

Amity Middle School Orange operates on a middle school team organization with teachers formed into groups of five covering the subjects of math, science, English, social studies and foreign language. This model provides students with a more integrated and organized experience as opposed to the old junior high school model that was organized into curricular departments.

As a result of the implementation of a rigorous CMT Remediation Plan and a District Literacy Initiative our CMT scores have improved considerably again this year in both seventh and eighth grade. Grade seven students increased their math scores 2.1% above goal, their reading scores 9.3% above goal and their writing scores 4.1% above goal over their sixth grade performance. Eighth grade students had an increase of 7.1% above goal in math, .3% above goal in reading and 4.0% above goal in writing over their seventh grade scores. Eighth grade students scored above 90% above goal in all three categories. In the new science portion of the CMT, our eighth grade students scored 85.2%, an increase of 8.8% above goal over last year's grade eight performance. Our PE scores on the Fitness Testing remain well above the state average. We will continue to analyze the scores of all students to provide remediation and adjust curriculum and instruction accordingly.

## ORANGE ELEMENTARY SCHOOL

The students, staff and Board of Education worked diligently and collaboratively throughout the 2008/2009 school year. The 10 member Board of Education that governs the Orange Elementary School District meets monthly, usually on the second Monday of each month. Members are charged with the responsibility of establishing policies that guide all aspects of the school district operation, maintaining suitable elementary schools, offering a full range of services, and providing equal access to its programs for all children. The meetings of the Board of Education are held in public, interested persons are welcome to attend.

Two key administrative leadership vacancies were filled. After a comprehensive search was completed, Kai Graves was selected to serve as the Director of Special Services. Her experience as a special education teacher and administrator complement her strong interpersonal skills and knowledge about all aspects of special education. Edward Hoyt was selected to serve as the school district's Business Administrator. After completing almost one year in the assignment, he has effectively assisted in the negotiations that resulted in five labor union agreements and the careful administration of the school district's budget.

The state of economy demanded that the Board of Education construct a 2009/2010 spending plan that sustained our educational programs while being responsible and acknowledging the difficult economic constraint residents are enduring. The Board of Education worked collaboratively and cooperatively with the Board of Finance to set forth a budget that reflected an increase of less than 1% and was approved by the taxpayers.

The school district continues to move forward in implementing the Professional Learning Community Model; staff members participated in several workshops this year focusing on examining student work and analyzing the data to improve instruction. Students' test scores in nearly every area significantly improved on the 2009 Connecticut Mastery Test. We will continue our efforts so that our instruction results in improved student achievement.

In June 2009, the Board of Education approved and adopted a new comprehensive K-6 Writing Curriculum. The new program will be implemented in the 2009/2010 school year. Teachers and administrators will be completing a refined and revised Social Studies curriculum this year that will be implemented in 2010-2011. To further enhance interaction, teachers now have the opportunity to use SmartBoard technology. Plans to purchase additional SmartBoards with federal stimulus funds are underway.

The school district's website ([www.oess.org](http://www.oess.org)) is updated regularly and is intended to be an excellent source for learning about our school district. The Board of Education, administration and staff work very hard each day to maintain the excellent reputation the school district has earned.

## EMERGENCY MANAGEMENT AND CIVIL PREPAREDNESS

In addition to Emergency Management personnel attending conferences and training sessions throughout the year, they meet monthly with the Emergency Management Advisory Council to discuss activities and to plan exercises. The council consists of several town department heads, Red Cross and military representatives and other volunteers who will be operating the Emergency Operations Center in case of a crisis. Communication is the top priority during an emergency and the town has a Reverse 911 telephone system in order to contact Orange residents at home. There are radios to communicate directly with the Connecticut Department of Emergency Management and Homeland Security (DEMHS) and a radio system is being installed to provide better means of exchanging information with area towns. Ham radio operators are also available to reinforce communications. Federal and state dollars are paying for many of these resources. There is an ongoing funding program, administered by the state DEMHS, which grants funds to the town of Orange, and more recently, to Regions of the State. The town Fire Marshal has trained a Community Emergency Response Team (CERT) and is very involved with emergency preparedness, safety equipment, funding requests through the State and Federal Government and CERT.

### CERT

The Town of Orange has a very active citizen's corps - **Community Emergency Response Team (CERT)** - which was formed in 2005 and comes under the direction of Emergency Management. CERT is a nationally endorsed organization through the Federal Emergency Management Agency (FEMA). The local group of 40 men and women volunteers has completed training to help their fellow citizens in case of an emergency. They are prepared to operate an emergency shelter at High Plains Community Center and have stocked it with cots, blankets, medical and food supplies. In case of a long term emergency, FEMA will provide large quantities of water, food (meals ready to eat - MRE), and tarps. CERT meets monthly to plan training exercises and other activities and has worked with Hamden, West Haven and Woodbridge in preparation for emergencies. As communication is vital during a crisis, CERT continues to seek new ways to provide information to residents during an emergency. The town has an agreement with the American Red Cross to operate shelters (High Plains Community Center, Turkey Hill School, Laurel Garden's and other town buildings, if necessary) in case of a local emergency.

### COUNTRY FAIR

The annual Orange Country Fair, celebrating the heritage of the Town of Orange, was held on September 20 and 21, 2008. There are events for all ages. Some of the old time favorites include the horse and oxen draw, garden tractor pull, doodlebug pull, the men's hay bale toss, skillet toss for the ladies, homing pigeon release and a snake tent. There are tents for the sale of crafts, civic organizations, Orange Historical Society, and the Orange Land Trust. Exhibits include fruits and vegetables, flowers, photography, hobbies, needlework, fine art, children's entries, and animals. Demonstrations for horse shoeing and sheep shearing can be found at the livestock pavilion.

Revenue generated from the fair goes back to improving the fair grounds. This year the fair committee was committed to repair work to existing buildings rather than erecting new buildings. The roof to the gazebo was fixed following damage caused by lightening. The farmer's museum had to be fixed both inside and out. A new addition to the exhibit hall this year will be sturdier, permanent fencing for the tables which was an Eagle Scout project.

The Orange Country Fair Committee is made up of volunteers, some of whom have been serving since 1975 when the first fair was held. The Committee would like to thank the numerous volunteers that help to make the event so successful. Without the dedication of the volunteer workers, the fair could not exist.

## **BOARD OF FINANCE**

The Board of Finance ("BOF") is responsible for delivering an annual town budget to the citizens of the Town. Once the budget is approved, the BOF calculates and establishes the mill rate which will adjust the necessary tax revenue to fund the budget. The budget process commences in the fall when the BOF recommends to the various department heads that the appropriation budget for the New Fiscal Year be prepared assuming a minimal increase in the grand list of properties in Town. Those budgets are reviewed by the Finance director and the First Selectman and then forwarded to the BOF for its review and action.

During January through March several budget workshops are held where the various budgets are reviewed in detail and input is accepted by the Town department heads and board and commission members. Toward the end of the workshop process, an estimate of the various state revenue numbers are provided and the appropriation requirements for the Amity Regional School District and Orange Board of Education are compiled and built into the total Town Budget. The annual Public hearing is then held to solicit input from the public so the BOF can recommend a final budget which is published and presented at a Town meeting. The Town Budget for the Fiscal Year Ending June 30, 2010 was approved by the voters in May of 2009. In addition to participating in the budget process, the BOF is also responsible for reviewing the financial condition of the Town on a monthly basis and where necessary takes action to respond to unforeseen developments that affect the finances of the Town.

The BOF has the authority to oversee the financials of the Amity Regional School District and has an appointed representative. Jim Leahy is the current Orange Representative on the Amity Finance Committee. The Amity Finance Committee is made of representatives from the Orange Board of Finance, Woodbridge and Bethany Boards of Finance and from members of the Amity Board of Education. The committee which is an outgrowth of the budget process implemented a few years ago has made valuable contributions by establishing and maintaining strong financial oversight for the Amity School District.

The audit for fiscal period 2008-09, as of this writing, has not yet been completed. I anticipate that the audit will contain an Opinion from the Town's independent auditors that lists no exceptions or qualifications. This past year has been a good one for the Town with Moody's Reaffirming our Aa2 Bond Rating and giving the Town a positive outlook particularly since we have experienced a huge Economic Downturn within our Economy. Moody's indicated that the Aa2 Rating reflects the Town's healthy financial position characterized by strengthened Fund Balance levels and also credits Town Officials for implementing new financial management policies that strengthen financial controls and budgetary oversight. The rating also considers the steady growth of the towns' predominately residential tax base, above average wealth levels and low debt burden. In May the Board of Finance made a recommendation to the Board of Selectmen to freeze the phase-in of the State Mandated Revaluation to 2007 levels. This was made possible as a result of a new State Law enacted which allows Orange to freeze the 5 year Phase-In on Revaluation and save money for our taxpayers. The Board of Finance also made a recommendation to the Board of Selectmen which was approved to increase Tax Relief for Seniors. This was done by increasing the Adjusted Gross Income (AGI) from \$45,000 to \$52,000 and increasing the Dollar Cap from 0.32% to 0.50%, this will offer needed tax relief for seniors during these difficult economic times. In June the Board of Finance finalized and approved a 0.7% increase to the 2009-10 Budget. Strong Fiscal Management and proactive expenditure oversight have lead to minimal budget increases with continued investment in both Town and Education Infrastructure Capital projects which have a long term benefit for the Town

## FIRE MARSHAL'S OFFICE

The Fire Marshal's Office operates under the direction of the Board of Selectmen, the Connecticut Department of Public Safety/Office of State Fire Marshal, and various Federal agencies. Our department responsibilities can be broken down into three main categories: enforcement of the Connecticut Fire Code, fire investigations, and public fire safety education. Fire Code enforcement includes annual inspections of all new and existing buildings located in the Town of Orange, except for one and two family homes. In conjunction with Orange Building Official, the department reviews all construction plans for new commercial buildings, as well as all renovations that may take place, to ensure compliance with the Connecticut Fire Safety Code. In addition to the review of construction plans, the Office is required to inspect those buildings that are under construction and/or renovation to ensure Code compliance. As per State statute, the department is responsible for the inspection of commercial and industrial businesses, and responds to citizen complaints regarding these facilities. Our staff has an aggressive schedule for site inspections and any subsequent abatement of violations that are found as a result of these activities. Working closely with property owners, managers, and employees, our staff ensures that compliance with the Connecticut Fire Safety Code is achieved in a timely manner. If residents are aware of an unsafe fire or emergency condition existing in a business or public place, contact our office so one of the staff can make an inspection.

### Town Fire Code Inspection/ Enforcement and Prevention Statistics for Fiscal Year 7/1/2008-6/30/2009:

Fire Code Inspections which includes initial and re-inspection activities	932
State Fire Safety Code violations discovered and cited during inspections	2723
State Fire Safety Code violations that were corrected after being cited	2516
Review of building plans for State Fire Code compliance	148
Fire origin and cause investigations	78
Other activities, such as meetings, consultations, training classes, etc	286
Total permits issued	76

### Town Fire Incident Response Statistics:

Fires, including buildings, vehicles, and outdoor property	62
Hazardous Condition responses	101
Rescue calls	17
False alarms	198
Other types of responses	102
Total	480

Of the 480 fires calls answered by the Orange Volunteer Fire Department for this fiscal period, there were 62 fires that included buildings and vehicles. The losses from these fires include one civilian fatality, and twelve injuries, and caused a total of \$745,000 in property damage. Also included in the total responses were 41% of the calls being false fire activated fire alarms, mostly due to fire alarm system malfunctions caused by a lack of maintenance. If you own a fire alarm system either in your home or business, annual testing and maintenance is vital to ensure proper operation and to reduce the number of false alarms.

### **ORANGE VOLUNTEER FIRE ASSOCIATION, INC.**

The Orange Volunteer Fire Association, Inc. is comprised solely by volunteer firefighters who respond to and take action at fires and emergency incidents in the Town of Orange. There were 480 calls for service during the past fiscal year.

Highlights of the year include:

-The department continues to work with the Town of Orange Director of Emergency Management and the Community Emergency Response Team (CERT) to develop responses for emergencies in town. This year the fire department participated in a regional mock hurricane drill held at Milford Hospital.

-Active members are pursuing grant opportunities to replace existing safety equipment for firefighters, including personal protective equipment and self-contained breathing apparatus. These items are essential to the safety of firefighters functioning in hazardous environments. Efforts to obtain grant funds are another way that the volunteers work to minimize fire protection costs for the citizens of Orange.

-The department continues an employee assistance program to provide support services for volunteer firefighters. The program seeks to help maintain volunteers' well-being, given the physical and emotional dangers that firefighters encounter.

-The fire department has ordered a new Rosenbauer heavy rescue truck which will be outfitted with rescue equipment, and an air refilling station. The truck will also have an electric generator, light tower, a 300 gallon water tank, and have the capability to pump 500 gallons a minute.

-Training remains a department priority. During the past year, a number of members completed State of Connecticut courses, including Firefighter I and Firefighter II. Further, classes were held for the National Incident Management System (NIMS), training that is mandated by the federal government as part of its homeland security initiative.

The members of the volunteer fire department work throughout the year to raise funds for equipment to protect the citizens of the town and their property. We appreciate the contributions made by the Town of Orange, businesses, organizations, and residents to support our efforts.

## BOARD OF HEALTH

The Board of Health was established to ensure the effective and coordinated delivery of health services to the residents of the Town of Orange, and the proper enforcement of federal and state health laws. Two service areas comprise the health department, the Medical Division consisting of the Orange Visiting Nurse Association (OVNA) and the school and community health nursing programs; and the division of Environmental Health. Both of these service areas are under the jurisdiction of the Director of Health.

During the season, towns contiguous to Orange had confirmed reports of mosquitoes carrying the West Nile Virus. The mosquito control program was effective in reducing the breeding of mosquitoes in our area with the larviciding of catch basins.

Representatives of the Health Department are on the Emergency Management Advisory Committee. Within the period of the fiscal year the Town's Emergency Management Plan was finally completed. The town participated in the "First Meds Full Scale Exercise" in conjunction with the Quinipiac Valley Regional Health Department. The exercise tested the capabilities of the Town to efficiently distribute critical medication to key personnel and residents to control a potential anthrax outbreak.

The Board was briefed on matters pertaining to Swine Flu outbreaks in the State and how it might be handled to include the possible necessity of closing schools under these circumstances. In June Town Department representatives and those of five other communities participated in a successful and informative tabletop "Hurricane Exercise" at Milford Hospital. The board was briefed on ambulance transportation activities during the past calendar year. The nature of the calls for medical transportation this year were very similar to data from previous years.

The Board conveyed its congratulations to the staff of the OVNA for their efforts in attaining national recognition as one of the top 500 visiting nurse associations.

## ENVIRONMENTAL HEALTH

The following is a compilation of the permits and licenses issued by this office for the fiscal year ending June 30, 2009:

67	Subsurface Sewage Disposal Permits
7	Well Drilling Permits
116	Food Service Establishment Licenses
56	Vending/Temporary Food Service/Catering Licenses

During the recent fiscal year, more than 2,073 field and office activities were performed. Examples of the office and field activities that the Environmental Division performed include the review of 128 subsurface sewage design and building addition plans, 615 office conferences, 65 septic system repair/building addition investigations, 234 deep test pit observations, 100 percolation tests, 86 septic system installation inspections, 49 site inspections to evaluate various environmental concerns, 61 complaint investigations, 324 food service inspections, 80 stand pipes monitored to determine seasonal ground water levels, 14 surface/well water samples were collected and 17 well water analysis were reviewed for comment and approval. In addition, the Director of Health issued five (5) written orders to abate various violations of the Public Health Code.

The occurrence of Lyme Disease persists in the State. In Orange, a total of 17 ticks were delivered to the Connecticut Agricultural Station for testing. 13% tested positive for Lyme Disease. Residents should be aware of the presence of deer ticks and should take appropriate precautions to prevent getting bitten such as wearing long-sleeved shirts and long pants, cutting down tall grass, brush & overgrowth and checking arms and legs for their presence before coming indoors.

There was a 7% increase in the issuance of food service licenses from the previous fiscal year. Most of this increase was due to the issuance of temporary food and vending licenses and change of ownerships. Three restaurants closed for business. Food Service establishments are regularly inspected by State certified Sanitarians. Food borne outbreak investigations are also conducted. Several outbreak "alerts" were investigated. However, no bonafide outbreaks were confirmed. Only one notice of violation was issued by the Director of Health to abate violations of the Public Health Code pertaining to the operation of a food service establishment.

## **ORANGE VISITING NURSE ASSOCIATION - (OVNA)**

The Orange VNA is an official home care agency celebrating its 72nd anniversary this year. It is licensed by the state of Connecticut, certified by Medicare and Medicaid and accredited by the Community Health Accreditation Program (CHAP). The Agency provides skilled nursing care, home health aide service, homemaker services, physical, occupational and speech therapies and medical social services to Orange residents.

The Orange VNA has maintained the integrity of homecare nursing due to its commitment to delivering quality care and preserving nursing practice. This dedication has been substantiated by the recently earned HomeCare Elite status- an award given to the top 500 most successful Medicare-certified home health care providers in the United States. The recognition is awarded for performance measures in quality outcomes and financial performance.

The Orange VNA accepts patient referrals and provides all aspects of patient care seven-days-a-week and 24 hour on-call service. The public health nurses assess clients in their homes and, with the physician, establish a plan of care that best meets the client's needs. The nurse case manager implements the plan and coordinates care with the other disciplines. In addition to the care of the homebound, the public health nurse evaluates and provides care to Orange residents at the OVNA office by appointment. Orange residents are able to schedule visits to the OVNA office for Vitamin B12, Hepatitis B and other medication injections as well as diabetic education and much more.

The Orange VNA was recently awarded a substantial grant by the Orange Grant Foundation for Orange residents who suffer the consequences of complicated wounds. The agency has been able to enhance its wound care program and provide wound care treatment and education to town residents who can not afford healthcare insurance or whose insurance policies do not allow them to receive home health care. A certified wound care nurse works with the agency and provides consultation on challenging wound care treatments and educational in-services to enhance the clinician's knowledge of the most current wound care treatments and practices.

The Orange VNA also sponsored and participated in many community programs this year: The Annual Senior Health Fair; Case Memorial Library Display, and the Town's annual open house. The agency also provided educational series covering various healthcare topics at the HPCC as well as to other senior groups including Laurel Estates and Silverbrook. The OVNA also held monthly blood pressure clinics. Flu and pneumonia clinics were held at various locations and hepatitis B immunization, and TB screenings were continually offered at the office.

## **SCHOOL HEALTH**

Under the leadership of the school nurse supervisor, 1,538 public and private students were serviced by the OVNA's elementary school health program. A full time school nurse is assigned to each of the four elementary public schools and a part-time nurse to one private elementary school. The school nurse assesses health concerns, facilitates health and safety programs, complements the school health curriculum with the classroom teacher, provides treatments, administers medication and establishes a plan of care for selected students in order to maximize their integration into the total education process.

School nurses are presented with special needs children who are mainstreamed into Orange schools as well as children with acute medical conditions, such as diabetes and asthma, and severe food and environmental allergies.

Students made a total of 16,205 visits to the school nurses for major and minor first aid, illness complaints and medication administration. Screenings were performed for height, weight, hearing, vision, epiclesis (lice), scoliosis and blood glucose testing. The school health program continues to grow and is an integral partner in the education of Orange's children. The school nurses administer flu vaccinations and PPD screening to the BOE staff. The school nurses participate in PPT and 520 conferences, hold health education classes and conduct playground inspections.

### **HISTORIC DISTRICT COMMISSION**

The Orange Historic District encompasses the Town Green, the Congregational Church, and twenty five additional properties in the center of town. The purpose of the Commission is to protect and preserve the significant historic and architectural elements that contribute to the visual character of the District.

The Commission, which consists of five regular members and three alternate members appointed by the Selectmen, operates under Section 7-147 of the Connecticut General Statutes. No building or structure such as signs and walls may be erected or altered without a Certificate of Appropriateness. Such certificate is issued or denied after a public hearing before the commission. All certificates must be granted prior to receiving a building permit from the Town. In most instances, as in the case of fences and signs, a Certificate of Appropriateness is required even though no other permits are needed.

The Commission met quarterly during the year. There was one Certificate of Appropriateness submitted which was later rescinded by the applicant.

### **SILVERBROOK ESTATES**

Silverbrook Estates is a 45 unit elderly congregate housing facility. Owned by the Town of Orange, Silverbrook Estates was opened in October 1994 and funded by a grant from the Department of Economic and Community Development (DECD). It is specifically designed to serve a frail low-income elderly population. The State of Connecticut continues to fund the residents through the Rental Assistance and Congregate Subsidy programs. The Town of Orange provides an Elderly Housing Liaison Committee to oversee the facility operations.

Since 2000, Silverbrook Estates has participated in the State of Connecticut Affordable Assisted Living program. This program has allowed many residents to age in place instead of moving to a nursing home.

The residents are very busy with a variety of activities. We now offer exercise twice a week and a seated Tai Chi class once a week. The residents also enjoy bingo every other week and this past winter we started a "Heart Healthy Breakfast" in addition to the noon meal that is offered everyday. Many singing groups such as The Marino's, 'Sign of the Times' and Vinnie Carr were on hand to entertain us.

This year residents participated in reading activities and Scrabble games with local middle school students. This was made possible through members of the Orange Leadership Program who coordinated the sessions.

Silverbrook Estates, managed by Elderly Housing Management, conducts all its business as is allowed by Fair Housing Law and is an Equal Housing Opportunity program.

### **INLAND WETLANDS AND WATER COURSES**

The Inland Wetlands and Water Courses Commission authorized under Section 22a-28 of the Connecticut General Statutes acts to protect our natural resources. This agency is composed of Orange residents, appointed by the Board of Selectmen, on a bipartisan basis, to monitor and protect the wetlands and prevent their despoliation and destruction. Any plans that could conceivably impact the wetlands, swamps, bogs, streams or rivers within Orange should be brought before the agency for review and advice before any action is taken.

Most major residential and commercial developments are heard by the Commission and may be the subject of a Public Hearing. The Commissions' meetings are held at 7:30 p.m. on the second and fourth Tuesday of each month at the Orange Town Hall, lower level meeting room, to act on applications pertaining to any regulated activities affecting wetland and/ or watercourses in Orange. All wetland meetings are public meetings, however, public participation is restricted to a legally noticed Public Hearing.

As an assumed result of the economic down turn that the Town and the rest of the country has been experiencing, the Wetlands Commission and the Wetlands Enforcement Officer, reviewed and approved only nine (9) applications for fiscal year 2008/2009 as compared to twenty one (21) the previous fiscal year.

Performing work in a regulated area (one hundred feet from a wetland or watercourse) without approval of the Wetlands Commission could be hazardous to the health of the land that nurtures us all. It could also subject the landowner to legal action, fines, and a cease and desist order, and the possibility of having to undo an expensive but impermissible improvement or development which encroaches on the wetlands.

## CASE MEMORIAL LIBRARY

On Saturday, May 2, the Case Memorial Library held an Open House Anniversary in celebration of 10 years of service on Tyler City Road. This modern facility has changed significantly from its modest beginnings as a small storefront operation. The library is the centerpiece of the community and serves a population of approximately 14,000 residents and numerous patrons from neighboring towns. Last year over 86,000 people visited the library.

In July 2008, the library joined the LION Consortium. Membership in LION offers amenities that include Overdrive downloadable audio books and direct access to the collections of 22 area libraries. With the migration to LION, the library's web address was changed to [casememorallibrary.org](http://casememorallibrary.org). The web page has also been enhanced so patrons can navigate it easily and library activities are in the forefront. The library's email distribution list has grown to over 350 subscribers that receive information 24/7 about all library happenings.

The library is experiencing increased use by patrons that borrow materials, seek information about popular subjects, connect to the strong wireless network, and access the Internet and online resources such as Millennium, iConn and InfoAnytime. They view the work of local artists through monthly *Art in the Library exhibits*, attend meetings and participate in a variety of stimulating activities. Last year, the library offered 222 programs that included speakers, film showings, cooking demonstrations, musical and theatrical presentations, book discussion groups, and story hours, all appealing to various ages and interests. The library provides a space to connect, where reading, research and quiet study takes place. It is available to students in the evenings and on Saturdays when schools are closed. This year, with the support of the Amity Superintendent of Schools, an after-school bus has been arranged to stop at the library on weekdays.

The library continues to work in partnership with Orange Community Services. *Boomers & Beyond: A Lifelong Learning Center* is the most recent collaboration. The goal of the new center is to provide current resources and programs that address the transitions, challenges and opportunities for midlife adults. Several local community grants helped establish this important library collection. Ongoing programs include free intergenerational academic tutoring, 21 students and 10 adult senior tutors participated this year, and the popular opera appreciation series.

The Case Memorial Library is grateful for the dedication and hard work of its staff, the volunteers that donate their time, the support of the Library Commission, Friends of the Library, donors who continue to give generously, residents and the Town of Orange.

During challenging economic times the library is particularly relevant as a special haven to rediscover and enjoy. It is the place where patrons have *free* access to books, DVD's, audio books, compact discs, programs and technology. In response to the economy, the library has enlisted the skills of an experienced volunteer to help patrons access Internet resources available to job seekers. The *Connecticut Works Career Coach*, a comprehensive center on wheels, visited the library in May to offer job search assistance. Having an up-to-date library card is more important than ever! It allows the user to borrow freely from the circulating collections of 350 public libraries in towns across Connecticut.

The Case Memorial Library is proud of its accomplishments over the past 10 years. The library staff is looking forward to the new materials that will be published, the innovative services and exciting programs to be offered and the technology yet to be developed and available to enrich the lives of Orange residents.

## OPEN SPACE SEARCH COMMITTEE (OSSC)

The OSSC continues to be available to assess properties in the Town of Orange for open space. Recommendations are then forwarded to the Board of Selectmen. There have been no suitable properties available in this past year.

### **MEMORIAL DAY PARADE COMMITTEE**

The Memorial Day Ceremonies and Parade were held on Sunday, May 24, 2009. Henry L. Sherwood, World War II Navy Veteran, was the Grand Marshal. Laurence C. Dortenzio, a World War II Army Veteran, was the Chief of Staff. He was honored posthumously. The Honored Veterans were Roy T. Smith and Stella C. Smith, World War II Marine and Navy Veterans, respectively. Chief of Police Robert J. Gagne was the Keynote Speaker. Diane Raikis sang the National Anthem. Robert Mirto, Esq. was the Master of Ceremonies and Fred O'Brien, Esq. was the Parade Announcer.

The parade was organized by Mr. Kevin Gilbert. The services at the Veteran's Memorial Monument at the Orange Center Cemetery were led by Peter MacDonald, Commander, American Legion Post #127. Wreaths were laid at the monument by the American Legion Auxiliary and the Jewish War Veterans. The Committee again this year concentrated on increasing civic involvement in the parade and hopes to continue to encourage local organizations to participate in the parade.

Many people help make the parade successful including the Highway Department, the Police Department, the Police Benevolent Association (PBA), the American Legion and its Auxiliary, the Fire Department, and the Park & Recreation Grounds Department. A special "Thank You" to the Orange Cemetery Association in memory of Marjorie Case & Family who bequest funds to help defray parade costs, the Orange Foundation, Eagle Leasing, Winkle Bus, and Tom Hill for their generous contributions.

Generous contributions from private parties and organizations were received to honor our fallen veterans and to support the soldiers who are presently serving our country.

### **PARK AND RECREATION**

The Orange Park and Recreation Department operated many very successful programs in 2008-09. Our quarterly program brochure (mailed to all Orange resident households) was done with full color photographs and highlighted over 60 activities offered by the department. Our Summer Camp programs began on June 23, 2008. All four sessions of our Day Camp program were at full capacity and all eight weeks of our Traveling Teens program were full also. The Mini Camp numbers were steady all summer.

The Orange Town Pool saw over 64,000 total admissions for the year, with over 2,100 children successfully completing swimming lessons.

The following events were again operated successfully in Orange at Town park and/or community buildings: Special Events Concert series, Independence Day Fireworks, Orange Historical Society Train Show, Memorial Day Parade, Flag Day and Veterans Day ceremonies, Orange Firemen's Carnival, The Orange Country Fair, Green Meadows Farm Cultural Show, the Boy Scouts ConnJam 2009 Extravaganza, Holiday Tree Lighting Ceremony, Pumpkin Palooza, Lions Club Easter Egg Hunt, Arts and Crafts Guild Holiday Fair, Pyramid Shriners Antique Car Show, and Amity Teen Center Chilly Chili Run.

Irrigation systems (including the one at Town Green) were repaired as needed. The Park staff continued to maintain 23 softball, baseball and soccer fields, 28 Town owned properties, emptied multiple Park trash containers (weekly), removed Autumn leaves, cleared Town parking lots and sidewalks of snow and measured and posted appropriate safe or not safe signs at our skating ponds.

### **TOWN PLAN AND ZONING COMMISSION**

The Commission reviewed many pertinent issues during the year.

The T.P.Z.C. continued work on the Marsh Hill Road / Edison Road Development Study. The Commission also studied and amended several Orange Zoning Regulations, including regulations concerning Signs and the ability to permit drive-thru Automatic Teller Machines in the C-1 Commercial District.

Approvals were granted for several major commercial Site Plan Applications, including The FireLite Shopping Center, Gabrielle's Restaurant and for the construction of a 4,195 square foot JP Morgan Chase Bank.

A Transfer of Special Use was approved for Yale University, which now occupies the former Bayer office campus.

For many years, the Town of Orange has been the beneficiary of having sound zoning ordinances, carefully written, and strictly enforced. The Orange we know today is the result of diligent effort by the Zoning Commission dating back to 1937, when zoning was introduced. The future growth of Orange, in large part, will rely on the continued vigilance of the Commission.

## **POLICE DEPARTMENT**

In fiscal year 2008-2009 the Orange Police Department responded to approximately 36,872 calls for service. There were 563 criminal arrests, as well as 2,848 arrests for motor vehicle violations. The Department responded to 1,041 motor vehicle accidents; 1,340 medical emergencies; 1,863 burglar alarms and 440 larceny investigations. There were 49 burglaries reported. The Department also made 72 arrests for Driving Under the Influence.

The Orange Police Department received the Connecticut Police Chiefs Association Law Enforcement Challenge Award for 2007. The award was for First Place in a competition against similar sized departments in efforts to enforce laws and educate the public about occupant protection, impaired driving and speeding.

The Department continued its participation in the regional SRT (Special Response Team) along with the Milford, West Haven, Woodbridge and Ansonia Police Departments. The team functions as a specially trained decentralized tactical unit comprised of sworn officers tasked with resolving high-risk situations. The team became fully operational in January 2009.

The Orange Police Department upgraded its EOC (Emergency Operations Center) with new equipment purchased through a federal grant. MADD (Mothers Against Drunk Driving) recognized several officers for their efforts in enforcing drunk driving laws.

The Department also continued its community policing initiatives, with Department members making numerous presentations and talks throughout the year. A Citizens Police Academy class was presented in the spring with many Department members participating.

The Board of Police Commissioners is proud of the men and women of this Department, who continue to strive to provide the best possible policing to the Orange Community.

## **PROBATE COURT**

The Probate Court is Connecticut's oldest court system. The Court provides access to those charged with estate administration and others who research the land records of Orange with respect to decedent's estates, wills and trusts. The Probate Court also appoints and supervises conservators, guardians of minors and guardians of the mentally retarded. In addition, Probate Courts terminate parental rights, approve adoption agreements, and remove parents as guardians. The Courts fill vacant trusteeships; hear accounts of testamentary trustees and inter vivos trustees. The Courts will hear appeals from decisions of the succession tax Commissioner. Change of Name petitions and approval of marriages of minors are brought to the Probate Courts. To assist the public, the Orange Probate Court processes passport applications.

From July 1, 2008 - June 2009, the Orange Probate Court handled:

- 203 Decedent estate matters
- 29 Trust matters
- 3 Termination/ adoption/proceedings
- 7 Guardianship matters
- 29 Conservator matters
- 13 Mentally Retarded proceedings
- 5 Name Changes
- 3 Motions for Appeal
- 84 Passport Applications
- 9 Other Case Matters

## **PUBLIC WORKS**

The major project undertaking for the Public Works Department was the renovation of the entrance lobby at High Plains Community Center which is scheduled for completion in August 2009.

### Other projects included:

#### Roadways

- Chip sealing of 4 miles of residential roads
- Planning for the milling of Derby-Milford Road between Rail Fence and Turkey Hill Roads
- Replacement by staff of 30, older catch basins
- Installation by staff of 200 feet of new storm drains to ease flooding and icing conditions
- In cooperation with the Town of Bethany a portion of Orange's roads were swept by Bethany's personnel and equipment in turn for our supplying personnel and equipment to clean their catch basins
- Continued installation of the newer and larger street signs
- The almost exclusive use of salt for winter storm cleanup resulting in the expeditious clearing of snow and ice from the roads.
- The design of the improvements, to prevent flooding of residential properties on Heartland Terrace and Robert Treat Extension, was completed
- Conducted bi-annual roadside litter pick-up
- Removed approximately 50 dead trees from the rights-of way
- Assisted UI with removal of trees that posed a hazard to power lines.
- Cleaned over 250 catch basins

#### Storm Water Management

- Inspection, by staff, of outfalls to detect possible pollution
- Inspection by a consultant of 6 outfalls after DEP specified rainstorms
- Provision of storm material to OGAT for televising
- Staff inspection of construction sites to ensure proper soil and erosion controls are maintained

#### Transfer Station

- The hopper and attached building were reconstructed and/or remodeled for proper disposal

#### Case Memorial Library

- Installation of energy saving devices on certain light fixtures

#### Highway Garage

- Some doors were replaced, others had new sections installed and weatherproofing was replaced to save energy

#### Other Tasks

- Provided "set-up" and "take down" services and installed detour and no parking signs for the annual Carnival and Country Fair events
- Provided on-site traffic control at Mary L Tracy School during election time.
- Received and stockpiled approximately 10,000 cubic yards of material that was left over from the power lines' construction for use as fill on future Town projects.

**REGISTRAR OF VOTERS**

The Elections Division Registrars Office is governed by The Connecticut General Statutes and operated under the direction of The Secretary of States' Office. The Registrars keep current on new and upcoming legislation by attending Secretary of State' Conferences two times a year, plus mandated meetings held at the discretion of district chairpersons. We are responsible for conducting an updated registry and the proper upkeep of the new voting machines.

**Registered Voters in Orange as of 07-01-2008**

Democrats	Republicans	Unaffiliated	Other	Total
2269	2432	4899	8	9608

**Election Dates:**

November 4, 2008	Presidential Election	Recount Nov.19, 2008
May 6, 2009	Amity School Budget Ref.	Passed
May 19, 2009	Town Budget Referenda	Passed

Instructional sessions were held by the registrars prior to the Presidential, and Amity elections.

Two voter sessions were held at Amity High School for all students 17 years and over wishing to register as a voter. These were held September 24, 2008 and April 1, 2009..

In March, 247 letters were sent out to individuals selected by the National Change of Address Association. All appropriate changes were made to the registration files. This canvass is mandated annually by the Office of Secretary of State.

Do Not Lose Your Right To Vote

**SAFETY COMMISSION**

The Safety Commission discusses matters of public safety and makes recommendations for action or study to the appropriate Town Board or Department

Public input is welcome and has resulted in action being taken to improve hazardous conditions, and to bring to the attention of Town officials items of concern.

## **BOARD OF SELECTMEN**

The Board of Selectmen consisting of James M. Zeoli, First Selectman, Joseph F. Blake, Mitchell R. Goldblatt, Philip W. Grande, Jr., Ralph Okenquist and Judy Williams will serve a two-year term to November 13, 2009.

Of significant importance this year was: 1) Approval of a new telephone/voice mail system; 2) Approval to purchase a Geographic Information System (GIS) Parcel Conversion Project; 3) A temporary hiring freeze was approved for non-essential personnel until the end of the 2008-09 fiscal year; 4) United Illuminating purchased the former Showcase Cinema site for its Maintenance Operations; 5) United Illuminating signed a lease agreement for their corporate headquarters on Marsh Hill Road; 6) A Special Town Meeting approved the purchase of 555 Orange Center Road for \$211,000; (7) Amendment of Town Code, Chapter 350-Tax Relief for Certain Elderly and/or Totally Disabled Homeowners increasing tax relief; (8) Suspension of the phase-in of the 2006 state mandated revaluation until Oct. 1, 2011; and (9) Appointment of Philip W. Grande, Jr. as the new selectman to replace Anthony M. Nastri, who passed away midterm.

Resolutions were adopted on the following matters: Application to contract with the State for a Feasibility Study for the Arts/Drama; Memorandum of Understanding with the State of CT, Department of Emergency Management & Homeland Security to participate in the FY 2009 Emergency Management Performance Grant Program; Contract with the DEP for the American the Beautiful Grant; Memorandum of Understanding for Operation Fuel, Inc. and Historic Preservation Grant for Fiscal Year 2009-10 for the Town Clerk's Office.

Other matters addressed during this year included: Green Meadow Farm's "Festival of Cultures" was held on the Orange Fairgrounds May 19-20, 2009; Boy Scout council-wide event of camping and activities was held May 15-17, 2009 at the Fairgrounds; Pocket Communications located on the High Plains Community Center cell; Crown Castle located on the Grassy Hill Road & Parkway cell tower; Cablevision Grant for \$25,000 received by OGAT to upgrade equipment at Town Hall and Board of Education; Town and CCM held a Service Awards Ceremony to honor 11 employees with 25 – 35 years of service, The Orange Business & Community Expo was held on June 10, 2009 at the Yale University West Campus; CIRMA awarded Liability and Workers' Compensation Insurance for a three-year rate guarantee; and a Farmer's Market was approved to be located at the Orange Fairgrounds every Wednesday beginning July 8, 2009 from 3:30 p.m. to 6:30 p.m. and to run thru September 30, 2009.

## **IN MEMORIAM**

We wish to remember twenty individuals who passed away during this past year and who served the Town with distinction: Harry Grillo, Eugene Lubocki, Henry Miller, Saul Milles, Richard Blackman, Jean Burkus, Dorothy Whitney, Diane Mull, Kenneth Mitchell, Sr., June Larson, Edward J. Delaney, Sr., Emma VanArman, Clara "Betty" Snyder, Selectman Anthony M. Nastri, William Converse, Priscilla Schumrick, Harry Letize, Cynthia Cant, and Mary Millea. Their commitment to their responsibilities while serving the Town of Orange is acknowledged with gratitude.

## SPECIAL EVENTS

The Special Events Committee has continued to improve and develop new and exciting events for the Orange community to enjoy. For the 2008-2009 year, we added a new event: *The Drive in Movie*. Though this outside event has faced the rainy spring and summer seasons, we are hoping for a clear night in the fall to host an old fashioned Drive in Movie for 200 cars on the back side of the fairgrounds.

Reflecting back this year, we have also improved technologically with our updated website that allows people to see upcoming events, find information and even ask questions. We also have compiled an extensive e-mail list that will send notifications of cancelled events due to inclement weather and reminders of upcoming events. Our website had hundreds of hits this season, especially with the uncooperative weather we faced for the Independence Day fireworks and concert. Minutes after the decision was made to postpone to the rain date, our members were made aware of the changes. It certainly cut down the confusion and numerous phone calls in years past.

Our goal will continue to be to broaden our audience. We work diligently to include as many townspeople as possible. We achieve this by including as many children in our events as we can. On Flag Day, for example, we have encouraged thirty to forty students to read passages about our flag; we include the elementary orchestra for our concert series and the school choirs for both the Veteran's Day and Flag Day ceremonies. We work extensively with the VFW to include as many Veterans in these ceremonies as well and everyone involved has enjoyed our breakfasts and luncheons following. We have tried to make it easy for the working parents to enjoy our concerts by offering dinners to purchase, which we have only gotten positive feedback about. This also allows for local restaurants to showcase their food and reach new customers.

Finally and most importantly, our goal is to have the events run smoothly. This could not be achieved without the support of the town workers. Our New Year's Resolution was to schedule our events early and keep in constant communication with Park and Recreation, the Highway Department, Public Works, OGAT, Orange Police Department, CERT and the Volunteer Fire Department. This proved to be advantageous for all involved. As a result of this, the Special Events Committee was recently commended by the Assistant Chief of Police for the way in which the crowd and the parking were handled this year at the Independence Day Fireworks and concert event. We know that we could never successfully run any of our events without the help from all of the previously mentioned departments. They are the ever-so-important behind the scenes operations of our success.

The Special Events Committee is small in numbers, only 12 members, we are large in spirit, hosting an event every month from May to December. In our off months, January through April we spend choosing bands for the concert series and organizing upcoming events.

## TAX COLLECTOR

The Town of Orange operates on the Uniform Fiscal Year commencing July 1<sup>st</sup> and ending the following June 30<sup>th</sup>. The tax collector's office collects real estate, personal property and motor vehicle taxes. The 2007 Grand List was comprised of the following accounts:

5,432	Real Estate
852	Personal Property
2,183	Supplemental Motor Vehicle
14,521	Motor Vehicle

22,988 accounts totaling \$ 48,507,876.14

Tax rates are determined through the municipal budget process, and depend on how much money is needed to fund the operating expenses of our town.

A few helpful facts to keep in mind:

1. October 1<sup>st</sup> of any given year is the cut off date used by the Assessor to assign an assessment amount by which all taxes are calculated.
2. The Department of Motor Vehicles reports directly to the Assessor vehicles registered in the Town of Orange. If a vehicle is registered on or after October 2<sup>nd</sup> a supplemental tax bill will be mailed in December, and is due and payable January 1<sup>st</sup>.
3. If you should sell, donate or no longer own a motor vehicle, documentation needs to be provided to the Assessor, in a timely manner so that an adjustment can be made to your tax bill or the vehicle removed from the tax rolls.
4. If you purchased real estate, paid off a mortgage or refinanced and your taxes are or were being escrowed your account needs to be bank coded. Has your current lender provided the required Authorization Notification Form to the tax office? Did your closing attorney tell you when the next real estate tax would be due? If the answer is no you need to call the tax office for a duplicate tax bill. We don't re-bill for the second installment.

Anyone who has not received a tax bill by July 1<sup>st</sup> for motor vehicles(s) registered in their name, real estate not being escrowed or personal property, should contact the tax office. It is important for every taxpayer to take the time to read and understand their tax bill. If you have any questions, please feel free to contact the office

I would like to acknowledge and thank my assistants Sally Ferko and Lynn Plaskowitz along with seasonal clerk Susan Blanchette who are instrumental in enabling the tax office to continue to achieve a consistently high collection rate which is key to fiscal stability for the Town and remains the number one priority in order to help the Town meet its financial obligation each year. The 2007 Grand List closed with a collection rate of 100.16%. To have a department run smoothly, it takes team work, dedication, and commitment to getting the job done.

The Tax Collector's office is sincerely committed to the efficient collection of past due taxes which remains a major focus. The use of elected constables is one of the tools used in the collection of delinquent taxes. I would like to acknowledge and thank Constable's Jody Daymon, Michael Donadeo, Robert Shanley, and Randolph Thomas for their assistance in collecting \$ 31,613.42 in delinquent taxes.

## ORANGE GOVERNMENT ACCESS TELEVISION (OGAT)

The primary goal of OGAT is to make local government more accessible and more understandable to the residents of Orange. OGAT strives to help its viewers understand how local government operates, how the activities of town government affect the community, to inform the residents of the available town services and how to better utilize them and above all to maintain transparency in government for the residents of Orange. We do this through the production and distribution of programming which covers a wide range of government information.

Orange Town Hall is wired with a special access cable enabling both live and prerecorded cablecasts to be made. OGAT uses digital video cameras and a digital hard drive to record programs and Digital Versatile Discs (DVDs) for storage and broadcast of programs. This technology provides a more secure method of storing programs than video tape and, with the use of multi-disc DVD players, allows us to broadcast several different programs before any repeat. On February 15, 2009 the Area 2 Cable Advisory Council (CAC) awarded a grant to OGAT in the amount of \$21,802 under Public Act 08-159. The grant is remitted to OGAT in quarterly installments and we have received three quarters of the funds at the end of the fiscal year. The grant will be used for three projects to improve OGAT's ability to provide town specific government access programming. The projects are: 1. installation of 3 new remotely controlled cameras in the OGAT studio (Town Hall Lower Level Meeting Room), 2. installation of an improved audio system in the OGAT studio, 3. relocation of the old audio system from the OGAT studio to the Board of Education (BOE) at Mary L. Tracy School to allow better audio quality for programming originating at the BOE. The equipment will be installed in the next fiscal year when the fourth grant installment is received from CAC. In addition OGAT installed new digital video mixing/monitoring equipment in the OGAT studio to allow the camera operator to monitor and switch between all four studio cameras during live cablecasts. These equipment upgrades are examples of OGAT's focus on continuous improvement and our desire to be on the cutting edge of government access stations in adopting the latest recording and cablecasting technologies.

During the fiscal year, the OGAT station broadcast 196 different programs of which 154 were board meetings and 42 were special events. Programs originating from Town Hall are usually broadcast live. All programs are recorded for replay. A sample of the programs shown includes: Board of Selectmen Meetings, Board of Finance Meetings, Town Plan and Zoning Commission Meetings, Inland Wetlands & Watercourses Commission Meetings, Amity Board of Education Meetings, Orange Board of Education Meetings, First Selectman's Open Forums, Annual Town Meetings and Budget Hearings, Town Meeting Regarding High Plains Community Center Adjoining Property, Review of Orange Special Education Issues, DARE at Peck Place School, Merritt Parkway Planning Meeting, Concerts at the Orange Fairgrounds Gazebo, Holiday Festival, Veteran's Day, World War II Veterans Observance, Flag Day & Memorial Day Ceremonies, Orange Firemen's Carnival, Breast Cancer Awareness Ceremony, Government Day for Students at Town Hall, Pasta Festa Living Treasure Awards, Orange Seniors Cabaret Night, Seniors Literacy, Senior Leadership Roundtable, Senior Leadership Graduation Ceremonies, Orange Business Expo and Breakfast, Voting Machine Primer, Public Service Announcements (Town Clerk – Voting, CERT, Safe Winter Driving, OGAT & PEG Switch to Digital Cablecasting).

Broadcasts are shown on Cablevision Channel 79.

### **TREE COMMITTEE**

The Summer 2008 Champion Tree search located the largest White Pine Tree in Orange. It is located in the Orange Center Cemetery and measures 11 feet 4 inches in circumference. This contest continues to be a popular event as parents and children learn of tree sites and suitable growing conditions, tree identification and the benefits of trees.

A USDA Forest Service and CT DEP Grant were received by the town for the initiation of Phase I in the development of the Arboretum at Racebrook Tract. In concert with the Conservation Commission the site at the Racebrook Tract has been identified and work has begun to showcase existing trees and ready the property to plant specimen trees.

Members attended the Annual Urban Forest Conference in October. This conference puts committee members in touch with others from all over Connecticut to discuss and learn about managing our urban forest.

By means of the Tribute Tree program a Scarlet Oak Tree was planted and dedicated in April at Wepawaug Meadow. Three *Stewartia pseudocamellia* were planted and dedicated in June. They are located on the north side of the Town Hall.

### **WAR REMEMBRANCE COMMITTEE**

Members of the committee were deeply saddened to learn of the death of Henry Forster Miller, architect of the Veteran's Remembrance Memorial, on October 14, 2008. As a WWII veteran himself, he was well equipped to envision and develop a memorial to honor veterans of all wars that will also serve future generations of Orange citizens.

Applications for commemorative bricks decreased dramatically but a few were still received during the past 12 months. The committee continued in its efforts to address and correct weather-related problems affecting the memorial. Members of the committee participated in informal wreath-placement ceremonies conducted at the site on Memorial Day and Veteran's Day. After several discussions the committee agreed that Phase II of the memorial project should be initiated. This phase will include planting 10-12 dwarf flowering trees in the adjoining grass area and possibly the addition of two more commemorative granite benches. It is anticipated that this will be achieved by 'selling' trees to include placement of plaques identifying the contributor and the veteran being commemorated. Additional information will be published in the future in the Town's local newspapers.

## WATER POLLUTION CONTROL AUTHORITY

The WPCA is responsible for operating and maintaining approximately 7 miles of sewer line and 5 sewage pump stations along the Post Road and in the industrial area south of the Post Road. About 350,000 gallons of sewage is generated each day and sent to West Haven for treatment. The expense of operating the sewer system, currently over \$600,000 per year, including payment to West Haven of almost \$200,000 for treatment, is recovered by income generated through user charges and investment income. The user charge is currently set at \$4.35 per 1000 gallons and has not changed in 6 years.

This year we continued to replace the mechanical and electrical components of our 20 year old pumping stations. We installed a trial SCADA system in one of our stations and it has worked out so well that we will install these systems in all four of our largest stations by the end of the year. SCADA, which stands for Supervisory Control and Data Acquisition, is a computer system which monitors the operations of our stations such as pump run times and sends out alarms if there are malfunctions in the stations. These signals are sent via the internet to computers monitored by our operating staff who not only get an early warning of abnormal situations prior to alarm but can remotely control pump station operations such as pump start-stop. In addition, the SCADA system, when fully operational, will allow us to eliminate our present alarm-by-wire system, resulting in a modest net cost saving.

This year the sewer connecting Fieldstone Village, formerly Hine Farm property, to the Derby system was constructed. We also made some revisions to our regulations primarily regarding food service establishments.

**TOWN OF ORANGE, CONNECTICUT  
FINANCIAL REPORT  
June 30, 2009**

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**SEWARD AND MONDE**  
CERTIFIED PUBLIC ACCOUNTANTS  
296 STATE STREET  
NORTH HAVEN, CONNECTICUT 06473-2165  
(203) 248-9341  
FAX (203) 248-5813

INDEPENDENT AUDITORS' REPORT

To the Honorable Members of the  
Board of Finance  
Town of Orange  
Orange, Connecticut

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Orange, Connecticut as of and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Orange, Connecticut's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Orange, Connecticut, as of June 30, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended, in conformity with U.S. generally accepted accounting principles.

As described in Note 8 to the financial statements, the Town adopted the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* as of July 1, 2008.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2010 on our consideration of the Town of Orange, Connecticut's internal control over financial reporting and on our tests of its 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison schedule, and the schedules of funding progress and employer contributions on pages 3 through 13, 59 and 60 through 61, are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Orange, Connecticut's basic financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Seward and Monde*

North Haven, Connecticut  
January 8, 2010

Town of Orange, Connecticut  
Management's Discussion and Analysis  
June 30, 2009

Management of the Town of Orange, Connecticut (the "Town") offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2009.

Management's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Town's financial activity, (c) identify changes in the Town's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (approved budget) and (e) identify individual fund issues or concerns.

#### FINANCIAL HIGHLIGHTS

- On a government-wide basis, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$42,122,143 (net assets). Of this amount \$14,383,533 represents unrestricted net assets, which may be used to meet the Town's ongoing obligations.
- On a government-wide basis, the Town's total net assets decreased \$150,256.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$10,614,143, reflecting a decrease of \$1,283,056 in comparison with the prior year.
- As of June 30, 2009, the unreserved, undesignated fund balance for the general fund (the main operating fund of the Town) was \$7,258,818 or approximately 13.0% of general fund expenditures. This balance is available for spending at the government's discretion.
- At the close of the current fiscal year, the Town's business-type activities reported net asset balances of \$6,509,812 and \$2,122,037, for the Water Pollution Control Authority (WPCA) and Congregate Elderly Housing (Silverbrook Estates), respectively, a combined decrease of \$291,774.
- The Town's governmental bonded debt decreased by \$1,360,000 during the current fiscal year due to scheduled principal payments.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements' focus is on both the Town as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user/reader to address relevant questions, broaden a basis for comparison and enhance the Town's accountability.

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of 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's finances, in a corporate-like manner.*

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

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

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and 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 government activities of the Town include general government, public safety, public works and sanitation, culture and recreation, health and welfare, and education. The business-type activities of the Town include the Water Pollution Control Authority and Congregate Elderly Housing.

The government-wide financial statements include only the Town itself. There are no legally separate component units, only the primary government. The Town is a single entity.

The government-wide financial statements can be found on pages 14-15 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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.*

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town'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 by governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town'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 between governmental funds and governmental activities.

The Town of Orange maintains 40 (forty) individual governmental funds. Information is presented in separate columns in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the following funds: The General Fund and the 2004 Bond Projects Fund which are considered major funds. Data from the 34 (thirty-four) Non-Major Governmental Special Revenue Funds are provided in the form of combining schedules, as are 3 (three) Non-Major Governmental Capital Project Funds and the 1 (one) Non-Major Permanent Fund. The Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules for the Special Revenue Funds, the Capital Projects Funds, and the Permanent Fund (pages 62-73).

The basic governmental fund financial statements can be found on pages 16-19 of this report.

**Proprietary Funds.** When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net assets and the statement of activities. In fact, the Town's enterprise funds (components of proprietary funds) are the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. The Town's internal service fund (the other component of proprietary funds) is used to report the activities of the Self-Insured Health Insurance Fund and the Property Insurance Fund.

The Town of Orange maintains 2 (two) individual proprietary funds and 2 (two) internal service funds. Information is presented in separate columns in the Proprietary Funds Statement of Net Assets, in the Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Assets, and the Proprietary Funds Statement of Cash Flows for the following funds: The Water Pollution Control Authority Fund and Congregate Elderly Housing Fund which are considered major funds.

Financial statements for the proprietary funds can be found on pages 20-22 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Town is responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The Town is the trustee, or fiduciary, for three employees' pension plans. It is also responsible for other assets that, because of a trust arrangement can be used only for the trust beneficiaries. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to provide services to the Town's constituency.

The Town of Orange has five (5) Fiduciary Funds: 3 (three) Pension Trust Funds - the Orange Police Pension Trust Fund, the Orange Town Pension Trust Fund and the Orange Defined Contribution Pension Trust Fund and 2 (two) Agency Funds: the Employee Savings Fund and the Performance Bonds Fund.

Financial statements for the fiduciary funds can be found on pages 23-24 of this report with more detailed information in the notes to the financial statements on pages 44-49 and in the supplementary information on page 74.

**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 25-58 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceed liabilities by \$42,122,143 at the close of the fiscal year ended June 30, 2009. The Town's overall financial position and operations are summarized as follows based on the information included in the government-wide financial statements (see pages 14 and 15)

Table 1 - Condensed statement of Net Assets (in thousands)

	June 30, 2009			June 30, 2008		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Current and Other Assets	\$ 8,700	\$ 2,216	\$ 10,916	\$ 7,155	\$ 2,291	\$ 9,446
Capital Assets	39,939	5,760	45,699	40,433	6,030	46,463
Noncurrent Assets	5,694	1,824	7,518	8,255	1,797	10,052
<b>Total Assets</b>	<b>54,333</b>	<b>9,800</b>	<b>64,133</b>	<b>55,843</b>	<b>10,118</b>	<b>65,961</b>
Current Liabilities	2,862	413	3,275	3,536	363	3,899
Noncurrent Liabilities	17,981	755	18,736	18,958	832	19,790
<b>Total Liabilities</b>	<b>20,843</b>	<b>1,168</b>	<b>22,011</b>	<b>22,494</b>	<b>1,195</b>	<b>23,689</b>
<b>Net Assets:</b>						
Invested in Capital Assets, net of related debt	21,944	5,760	27,704	20,516	6,031	26,547
Restricted	35	-	35	33	-	33
Unrestricted	11,511	2,872	14,383	12,800	2,893	15,693
<b>Total Net Assets</b>	<b>\$ 33,490</b>	<b>\$ 8,632</b>	<b>\$ 42,122</b>	<b>\$ 33,349</b>	<b>\$ 8,924</b>	<b>\$ 42,272</b>

By far the largest portion of the Town's net assets reflects its investment in capital assets (e.g., land, buildings and improvements, infrastructure, machinery and equipment, and vehicles), less any related debt used to acquire those assets that are still outstanding for both governmental and business-type activities. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

## Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Assets summary presentation.

***Net Results of Activities*** - which will impact (increase/decrease) current assets and unrestricted net assets.

***Borrowing for Capital*** - which will increase current assets and long-term debt.

***Spending Borrowed Proceeds on New Capital*** - which will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt which will not change the invested in capital assets, net of related debt.

***Spending of Non-borrowed Current Assets on New Capital*** - which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net assets and increase invested in capital assets, net of related debt.

***Principal Payment on Debt*** - which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net assets and increase invested in capital assets, net of related debt.

***Reduction of Capital Assets through Depreciation*** - which will reduce capital assets and invested in capital assets, net of related debt.

Table 2 - Statement of Activities (in thousands)

	June 30, 2009			June 30, 2008		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 4,294	\$ 931	\$ 5,225	\$ 3,496	\$ 900	\$ 4,396
Operating grants and contributions	3,260	291	3,551	7,765	292	8,057
Capital grants and contributions	293	-	293	523	259	782
General Revenues						
Property Taxes	48,668	-	48,668	47,335	-	47,335
Grants and contributions not restricted to specific programs	316	-	316	273	-	273
Unrestricted investment earnings	317	27	344	854	71	925
Miscellaneous	137	4	141	683	51	734
Total Revenues	<u>57,285</u>	<u>1,253</u>	<u>58,538</u>	<u>60,929</u>	<u>1,573</u>	<u>62,502</u>
<b>Expenses</b>						
General government	1,929	-	1,929	2,572	-	2,572
Public safety	4,716	-	4,716	6,357	-	6,357
Public works and sanitation	3,719	-	3,719	4,405	-	4,405
Culture and recreation	2,283	-	2,283	3,001	-	3,001
Health and welfare	1,547	-	1,547	1,925	-	1,925
Education						
Orange Board of Education	20,780	-	20,780	24,328	-	24,328
Amity Regional School District	17,813	-	17,813	17,484	-	17,484
Sewer	-	721	721	-	659	659
Elderly Housing	-	823	823	-	841	841
Other	3,682	-	3,682	490	-	490
Interest on long-term debt	675	-	675	733	-	733
Total Expenses	<u>57,144</u>	<u>1,544</u>	<u>58,688</u>	<u>61,295</u>	<u>1,500</u>	<u>62,795</u>
Change in Net Assets	<u>141</u>	<u>( 291)</u>	<u>( 150)</u>	<u>( 366)</u>	<u>73</u>	<u>( 293)</u>
Net Assets, Beginning	<u>33,349</u>	<u>8,923</u>	<u>42,272</u>	<u>33,715</u>	<u>8,850</u>	<u>42,565</u>
Net Assets, Ending	<u>\$ 33,490</u>	<u>\$ 8,632</u>	<u>\$ 42,122</u>	<u>\$ 33,349</u>	<u>\$ 8,923</u>	<u>\$ 42,272</u>

The Town's net assets decreased by \$150,256 during the fiscal year, along with the net assets of the governmental activities that increased by \$141,518, while the net assets of business-type activities decreased by \$291,774.

## Governmental Activities

Major revenue factors include:

- In response to a mandated revaluation of real property, the Board of Selectmen, upon the recommendation of the Board of Finance, adopted a five year phase-in of the new property assessed values. Fiscal Year 2009 represents year two of the phase in and property tax revenues recorded for year ended June 30, 2009 reflected a decrease in the Town's mill rate to 27.94 mills.
- The net grand list for October 1, 2007 equaled \$2,151,354,645, or an increase of .56% as compared to the October 1, 2006 net grand list.
- Property tax revenues increased by approximately \$1,333,000 over the previous fiscal year.
- The current economic climate affected revenue from licenses, permits and fee as the Town experienced a decrease of approximately 14% in revenue in this area. The Town's public health nursing program, once again, recognized an increase in revenue as a result of management and organizational changes.
- Revenue derived from ongoing intergovernmental sources such as Education Cost Sharing and Special Education Cost Reimbursement increased over the previous period.

Investment income decreased significantly over the fiscal year due to a change in the economic climate and a significant drop in interest rates.

Major expense factors include:

- Increases in employee wages averaged approximately 3.0% as a result of contractual salary and step increases.
- The cost of educational services decreased by approximately 14.2% due to negotiated wage settlements, employee health insurance costs and other operating cost increases.

## Business-type Activities

Business-type activities include the Water Pollution Control Authority (WPCA) which operates and maintains the sanitary sewer system in the commercial and industrial areas of the Town, and Congregate Elderly Housing (Silverbrook Estates) which operates a 45-unit elderly housing complex.

The majority of the revenue for the WPCA is derived from sewer use fees. The majority of the revenue for Silverbrook Estates is derived from tenant rental payments and subsidies received from the Connecticut Department of Economic and Community Development.

## Normal Impacts

There are five basic impacts on revenues and expenses as reflected below:

### Revenues:

**Economic Condition** - which can reflect a declining, stable or growing economic environment and has a substantial impact on property tax revenue as well as public spending habits for building permits, and elective user fees.

**Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring)** - certain recurring revenues may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparisons.

### Expenses:

**Increase in Insurance** - changes in healthcare costs and changes in the insurance marketplace can have a material effect on these expenses.

**Salary Increases** - the ability to attract and retain human and intellectual resources requires the Town to strive to approach a competitive salary range position in the marketplace.

**Inflation** - while overall inflation appears to be reasonably modest, some functions may experience unusual commodity specific increases.

## FINANCIAL ANALYSIS OF FUND FINANCIAL STATEMENTS

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

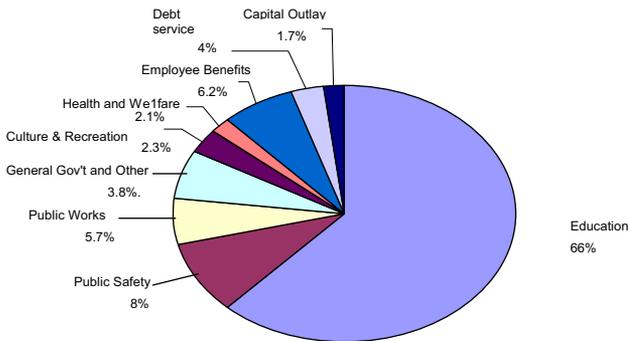
**Governmental Funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure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

At the end of the 2009 fiscal year, the Town's governmental funds reported combined fund balances of \$10,614,143, a decrease of \$1,283,056 in comparison with the prior year. Approximately \$8,443,077 constitutes unreserved, undesignated fund balance, with the remainder of the fund balance being reserved or designated to indicate that it is not available for new spending because it has already been committed. These commitments include \$1,160,964 for contracts and purchase orders and \$800,000 to supplement revenue and \$175,000 for capital expenditures during the 2009-2010 budget year.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund decreased from \$8,518,687 to \$7,258,818 while total general fund balance decreased from \$10,802,708 to \$9,394,782, a decrease of \$1,407,926 or 13.0%.

While an increase in operating budget expenditures occurred for fiscal year ended June 30, 2009 due to increased demand for services and an increase in utility and energy costs, it was offset by an increase in property tax revenue and special revenue fund revenue transfers.

**2008/2009 General Fund Expenditures**



**Proprietary Funds.** The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

There was a supplemental appropriation of \$211,000 made from fund balance during the year for a land purchase.

**Revenues -**

- Intergovernmental revenues were over budget primarily due to the receipt of unexpected grants. Transfers from other funds were significantly under budget due to an aggressive projection by the previous management of the Public Health Nursing program.
- Licenses, permits, fees and fines were under budget as a result of the economic climate.
- Revenue from property taxes ended under budget due to collection issues involving motor vehicles taxes as well as economic issues.
- Investment income also ended the year under budget due the change in the economic climate and significant drop in interest rates.

Expenses -

- General Government ended the year under budget due to management efforts to control costs as the revenue issues were recognized early in the fiscal year.
- Public Safety also ended the year under budget as a result of retirements and vacancies throughout the fiscal year.
- Employee Benefits completed the year under budget due to the non-filling of positions and improved management.

CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** The Town’s investment in capital assets for its governmental and business-type activities as of June 30, 2009 amounts to \$45,698,508 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, building improvements, sewer lines and pump stations, equipment, vehicles and infrastructure assets. Total additions were \$1,363,958 and total depreciation was \$1,858,073.

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

Replacement of fire alarm systems at Orange elementary schools at a cost of \$397,000.

Purchase of 555 Orange Center Road at a cost of \$212,000.

Third year of three-year purchase program of computers for Orange Board of Education for a total cost of \$76,000.

Table 3 - Capital Assets, net of accumulated depreciation (in thousands)

	June 30, 2009			June 30, 2008		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 15,438	\$ 19	\$15,457	\$ 15,226	\$ 19	\$ 15,245
Land Improvements	273	-	273	309	-	309
Buildings & Improvements	16,701	2,168	18,869	17,123	2,254	19,377
Sewer Lines & Pump Stations	-	3,503	3,503	-	3,728	3,728
Equipment	3,416	70	3,486	3,640	30	3,670
Vehicles	436	-	436	436	-	436
Infrastructure	3,675	-	3,675	3,699	-	3,699
<b>Total</b>	<b>\$ 39,939</b>	<b>\$ 5,760</b>	<b>\$45,699</b>	<b>\$ 40,433</b>	<b>\$ 6,031</b>	<b>\$ 46,464</b>

Additional information on the Town’s capital assets can be found on page 37-38 of this report.

**Long-term Debt.** At the end of the current fiscal year, the Town had total bonded debt outstanding of \$17,495,000. The Town maintains an Aa2 rating from Moody's Investors Service for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to seven times its annual tax collections. The current debt limitation for the Town is \$339,755,521 which is significantly in excess of the Town's outstanding general obligation debt.

Additional information on the Town's long-term debt can be found on pages 39-42 of this report.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET HIGHLIGHTS

The net grand list for October 1, 2008 was \$2,170,492,585, or an increase of .89%, as compared to the October 1, 2007 net grand list. Business personal property increased by 20.9% net of which the major contributor to this increase was Connecticut Light and Power. Overall, residential property comprises approximately 75% of the grand list and commercial property comprises the remaining 25%.

The fiscal year 2009-2010 budget shows a decrease of 1.17% over fiscal year 2008-2009. Some of this decrease is a result of a change in accounting for the Public Health Nursing program. Without this shift, the 2009-2010 budget reflects a .7% increase in expenditures from the 2008-2009 fiscal year budget. The Town's portion of the Amity Regional School budget increased by 5.3%, which equates to \$965,551 more than the Town's allocation in the 2008-2009 budget. This represents the greatest portion of the overall budget increase.

The Town of Orange's annual budget for FY 2009-2010 was adopted at Town Meeting and Referendum on May 19, 2009 at \$54,270,974, with a mill rate of 26.1. The Board of Finance adopted (and the budget was approved at referendum) a fiscal year 2009-2010 budget that will use \$975,000 from the Undesignated Fund Balance. At the beginning of fiscal year 2009-2010, taking into account the \$975,000 Fund Balance appropriation, the Undesignated Fund Balance, as a percentage of the fiscal year 2009-2010 budget is 13.6%.

#### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town'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 Director of Finance, Town of Orange, 617 Orange Center Road, Orange, CT 06477.

**TOWN OF ORANGE, CONNECTICUT**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2009**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,734,505	\$ 1,602,103	\$ 9,336,608
Uncollected property taxes and sewer assessments, less allowance of \$48,000 for uncollectibles	476,869	60,900	537,769
Accounts receivable, less allowance of \$27,000 for uncollectibles	173,495	552,586	726,081
Interest receivable	-	758	758
Other assets	182,992	-	182,992
Due from other governments	133,156	-	133,156
Investments	5,693,614	1,824,018	7,517,632
Capital assets:			
Nondepreciable	15,438,404	18,970	15,457,374
Depreciable, net of accumulated depreciation	24,500,588	5,740,546	30,241,134
Total assets	<u>54,333,623</u>	<u>9,799,881</u>	<u>64,133,504</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	1,011,886	156,131	1,168,017
Due to other governments	12	51,273	51,285
Interest payable	155,248	-	155,248
Unearned revenue	164,644	-	164,644
Long-term liabilities:			
Due within one year	1,540,704	205,921	1,746,625
Due in more than one year	17,970,835	754,707	18,725,542
Total liabilities	<u>20,843,329</u>	<u>1,168,032</u>	<u>22,011,361</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	21,943,992	5,759,516	27,703,508
Restricted for:			
Nonexpendable permanent endowments	35,102	-	35,102
Unrestricted	11,511,200	2,872,333	14,383,533
Total net assets	<u>\$ 33,490,294</u>	<u>\$ 8,631,849</u>	<u>\$ 42,122,143</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009**

	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>							
General government	\$ 1,929,078	\$ 1,247,359	\$ 7,000	\$ -	(\$ 674,719)	\$ -	(\$ 674,719)
Public safety	4,715,593	235,255	42,524	-	( 4,437,814)	-	( 4,437,814)
Public works and sanitation	3,718,933	136,987	138,685	235,483	( 3,207,778)	-	( 3,207,778)
Culture and recreation	2,282,687	745,713	27,118	-	( 1,509,856)	-	( 1,509,856)
Health and welfare	1,547,443	887,871	60,606	-	( 598,966)	-	( 598,966)
Education:							
Orange Board of Education	20,779,988	903,792	2,984,441	57,519	( 16,834,236)	-	( 16,834,236)
Amity Regional School District	17,812,902	-	-	-	( 17,812,902)	-	( 17,812,902)
Other	3,682,120	136,721	-	-	( 3,545,399)	-	( 3,545,399)
Interest on long-term debt	675,377	-	-	-	( 675,377)	-	( 675,377)
Total governmental activities	<u>57,144,121</u>	<u>4,293,698</u>	<u>3,260,374</u>	<u>293,002</u>	<u>( 49,297,047)</u>	<u>-</u>	<u>( 49,297,047)</u>
<b>Business-type activities:</b>							
Sewer	721,362	486,361	-	-	-	( 235,001)	( 235,001)
Elderly Housing	823,157	444,511	291,295	-	-	( 87,351)	( 87,351)
Total business-type activities	<u>1,544,519</u>	<u>930,872</u>	<u>291,295</u>	<u>-</u>	<u>-</u>	<u>( 322,352)</u>	<u>( 322,352)</u>
Total primary government	<u>\$ 58,688,640</u>	<u>\$ 5,224,570</u>	<u>\$ 3,551,669</u>	<u>\$ 293,002</u>	<u>( 49,297,047)</u>	<u>( 322,352)</u>	<u>( 49,619,399)</u>
<b>General revenues and contributions:</b>							
Property taxes, levied for general purposes					48,668,294	-	48,668,294
Grants and contributions not restricted to specific programs					316,270	-	316,270
Unrestricted investment earnings					317,010	26,769	343,779
Miscellaneous					136,991	3,809	140,800
Total general revenues and contributions					<u>49,438,565</u>	<u>30,578</u>	<u>49,469,143</u>
Change in net assets					141,518	( 291,774)	( 150,256)
Net assets, beginning					33,348,776	8,923,623	42,272,399
Net assets, ending					<u>\$ 33,490,294</u>	<u>\$ 8,631,849</u>	<u>\$ 42,122,143</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2009**

	General Fund	2004 Bond Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,032,314	\$ 181,778	\$ 1,573,797	\$ 4,787,889
Uncollected property taxes, less allowance of \$48,000 for uncollectibles	476,869	-	-	476,869
Accounts receivable, less allowance of \$5,000 for uncollectibles	-	-	160,751	160,751
Due from other funds	1,157,314	-	-	1,157,314
Due from other governments	-	-	133,156	133,156
Investments	5,662,280	-	31,334	5,693,614
Prepaid expense	32,603	-	-	32,603
	<b>\$ 10,361,380</b>	<b>\$ 181,778</b>	<b>\$ 1,899,038</b>	<b>\$ 12,442,196</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 605,723	\$ -	\$ -	\$ 605,723
Due to other funds	-	-	696,799	696,799
Due to other governments	-	-	12	12
Deferred revenue	360,875	-	164,644	525,519
	966,598	-	861,455	1,828,053
<b>FUND BALANCES</b>				
Reserved for:				
Encumbrances	1,160,964	-	-	1,160,964
Permanent funds	-	-	35,102	35,102
Unreserved, reported in:				
Designated for subsequent year's budget	975,000	-	-	975,000
General fund	7,258,818	-	-	7,258,818
Special revenue funds	-	-	1,002,481	1,002,481
Capital projects funds	-	181,778	-	181,778
	9,394,782	181,778	1,037,583	10,614,143
	<b>\$ 10,361,380</b>	<b>\$ 181,778</b>	<b>\$ 1,899,038</b>	<b>\$ 12,442,196</b>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL  
FUNDS TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2009**

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Total fund balances - total governmental funds	\$ 10,614,143
Amounts reported for governmental activities in the statements of net assets are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	39,938,992
Deferred property taxes are not current financial resources in governmental funds and therefore are not reported as revenue in the funds until they are available.	360,875
Interest payable on long-term debt does not require current financial resources and therefore interest payable is not reported as a liability in the funds.	( 155,248)
Internal service funds are used by management to charge the costs of medical insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	2,092,682
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	( 19,511,539)
Other assets related to long-term liabilities	<u>150,389</u>
Net assets of governmental activities	<u><u>\$ 33,490,294</u></u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

	General Fund	2004 Bond Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 48,315,036	\$ -	\$ -	\$ 48,315,036
Interest and lien fees	160,507	-	-	160,507
Licenses, permits, fees and fines	663,644	-	-	663,644
Intergovernmental	3,608,336	57,519	829,868	4,495,723
Program revenue	116,841	-	1,702,417	1,819,258
Investment income	310,078	-	6,932	317,010
Charges for facilities and services	34,813	-	1,079,955	1,114,768
Miscellaneous	552,933	-	82,257	635,190
Total revenues	<u>53,762,188</u>	<u>57,519</u>	<u>3,701,429</u>	<u>57,521,136</u>
<b>EXPENDITURES</b>				
Current operating:				
General government	1,802,768	-	-	1,802,768
Public safety	4,515,428	-	142,000	4,657,428
Public works and sanitation	3,209,554	-	372,653	3,582,207
Culture and recreation	1,300,364	-	581,410	1,881,774
Health and welfare	1,205,921	-	310,445	1,516,366
Employee benefits	3,486,098	-	-	3,486,098
Education:				
Orange Board of Education	18,829,983	-	1,184,677	20,014,660
Amity Regional School District	18,107,765	-	-	18,107,765
Other	329,136	-	159,819	488,955
Debt service	2,257,466	-	-	2,257,466
Capital outlays	1,000,081	8,624	-	1,008,705
Total expenditures	<u>56,044,564</u>	<u>8,624</u>	<u>2,751,004</u>	<u>58,804,192</u>
Excess (deficiency) of revenues over expenditures	( 2,282,376)	48,895	950,425	( 1,283,056)
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers in	874,450	-	-	874,450
Interfund transfers out	-	-	( 874,450)	( 874,450)
Total other financing sources (uses)	<u>874,450</u>	<u>-</u>	<u>( 874,450)</u>	<u>-</u>
Net change in fund balance	( 1,407,926)	48,895	75,975	( 1,283,056)
Fund balance, beginning	<u>10,802,708</u>	<u>132,883</u>	<u>961,608</u>	<u>11,897,199</u>
Fund balance, ending	<u>\$ 9,394,782</u>	<u>\$ 181,778</u>	<u>\$ 1,037,583</u>	<u>\$ 10,614,143</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL  
FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009**

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Net change in fund balances - total governmental funds (\$ 1,283,056)

Amount 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 and reported as depreciation expense. This  
is the detail of the two components:

Capital outlay		1,363,958
Depreciation expense	(	1,858,073)

Revenues (losses) in the statement of activities that do not provide (use) current financial resources are not reported as revenues (losses) in the funds.		80,762
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Repayment of long-term liabilities is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		1,756,637
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Bond proceeds provide current financial resources to governmental funds, but issuing debt increases liabilities in the statement of net assets.	(	636,600)
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Accrued interest expense and amortization of deferred loss on long-term debt is reported in the statement of activities, but it does not require the use of current financial resources and therefore is not reported as an expenditure in governmental funds.		52,232
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Internal service funds are used by management to charge the costs of medical insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		665,658
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Change in net assets of governmental activities		<u>\$ 141,518</u>
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See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2009**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water Pollution Control Authority	Congregate Elderly Housing	Totals	Internal Service Fund (Self - Insurance)
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 1,550,634	\$ 51,469	\$ 1,602,103	\$ 2,946,616
Investments	1,824,018	-	1,824,018	-
Accounts receivable, net of allowance for uncollectibles of \$5,000	548,617	3,969	552,586	12,744
Assessments receivable	60,900	-	60,900	-
Prepaid insurance	-	-	-	-
Interest receivable	758	-	758	-
<b>Total current assets</b>	<b>3,984,927</b>	<b>55,438</b>	<b>4,040,365</b>	<b>2,959,360</b>
Noncurrent assets:				
Capital assets:				
Land	-	18,970	18,970	-
Buildings and equipment	8,607,488	3,613,855	12,221,343	-
Less, accumulated depreciation	( 5,035,516)	( 1,445,281)	( 6,480,797)	-
<b>Capital assets, net</b>	<b>3,571,972</b>	<b>2,187,544</b>	<b>5,759,516</b>	<b>-</b>
<b>Total noncurrent assets</b>	<b>3,571,972</b>	<b>2,187,544</b>	<b>5,759,516</b>	<b>-</b>
<b>Total assets</b>	<b>7,556,899</b>	<b>2,242,982</b>	<b>9,799,881</b>	<b>2,959,360</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued expenses	86,459	69,672	156,131	-
Due to other funds	-	-	-	460,515
Due to other governments	-	51,273	51,273	-
Claims incurred but not reported	-	-	-	406,163
Claims and judgments	205,921	-	205,921	-
<b>Total current liabilities</b>	<b>292,380</b>	<b>120,945</b>	<b>413,325</b>	<b>866,678</b>
Noncurrent liabilities:				
Claims and judgments, net of current portion	754,707	-	754,707	-
<b>Total noncurrent liabilities</b>	<b>754,707</b>	<b>-</b>	<b>754,707</b>	<b>-</b>
<b>Total liabilities</b>	<b>1,047,087</b>	<b>120,945</b>	<b>1,168,032</b>	<b>866,678</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	3,571,972	2,187,544	5,759,516	-
Unrestricted	2,937,840	( 65,507)	2,872,333	2,092,682
<b>Total net assets</b>	<b>\$ 6,509,812</b>	<b>\$ 2,122,037</b>	<b>\$ 8,631,849</b>	<b>\$ 2,092,682</b>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water Pollution Control Authority	Congregate Elderly Housing	Totals	Internal Service Fund (Self - Insurance)
<b>Operating revenues:</b>				
Charges for facilities and services	\$ 486,361	\$ 444,511	\$ 930,872	\$ 5,653,942
Intergovernmental	-	291,295	291,295	-
Total operating revenues	<u>486,361</u>	<u>735,806</u>	<u>1,222,167</u>	<u>5,653,942</u>
<b>Operating expenses:</b>				
Personnel services	132,290	206,313	338,603	-
Contractual services	279,731	249,666	529,397	654,411
Utilities	30,287	140,761	171,048	-
Repairs and maintenance	33,856	64,472	98,328	-
Other supplies and expenses	308	74,964	75,272	-
Insurance claims	-	-	-	4,343,270
Depreciation	244,890	86,981	331,871	-
Total operating expenses	<u>721,362</u>	<u>823,157</u>	<u>1,544,519</u>	<u>4,997,681</u>
Operating gain (loss)	<u>( 235,001)</u>	<u>( 87,351)</u>	<u>( 322,352)</u>	<u>656,261</u>
<b>Nonoperating revenues:</b>				
Interest and penalties on assessments	3,809	-	3,809	-
Interest and investment revenue	26,764	5	26,769	9,397
Total nonoperating revenues	<u>30,573</u>	<u>5</u>	<u>30,578</u>	<u>9,397</u>
Change in net assets	<u>( 204,428)</u>	<u>( 87,346)</u>	<u>( 291,774)</u>	<u>665,658</u>
Total net assets, beginning	<u>6,714,240</u>	<u>2,209,383</u>	<u>8,923,623</u>	<u>1,427,024</u>
Total net assets, ending	<u>\$ 6,509,812</u>	<u>\$ 2,122,037</u>	<u>\$ 8,631,849</u>	<u>\$ 2,092,682</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water Pollution Control Authority	Congregate Elderly Housing	Totals	Internal Service Fund (Self - Insurance)
<b>Cash Flows from Operating Activities:</b>				
Receipts from customers	\$ 512,489	\$ 444,869	\$ 957,358	\$ 5,651,760
Payments to suppliers	( 290,594)	( 561,318)	( 851,912)	-
Payments to employees	( 132,290)	( 206,313)	( 338,603)	-
Claims paid to outsiders	-	-	-	( 4,354,950)
Other receipts (payments)	-	317,353	317,353	( 342,898)
Net cash provided (used) by operating activities	<u>89,605</u>	<u>( 5,409)</u>	<u>84,196</u>	<u>953,912</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	( 60,786)	-	( 60,786)	-
Capital contributions	367,196	-	367,196	-
Receipts from customers	3,809	-	3,809	-
Payments made on claims and judgments	( 77,500)	-	( 77,500)	-
Net cash provided by capital and related financing activities	<u>232,719</u>	<u>-</u>	<u>232,719</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>				
Interest and investment revenue	-	5	5	9,397
Net cash provided by investing activities	<u>-</u>	<u>5</u>	<u>5</u>	<u>9,397</u>
Net increase (decrease) in cash and cash equivalents	322,324	( 5,404)	316,920	963,309
Cash and cash equivalents, beginning	<u>1,228,310</u>	<u>56,873</u>	<u>1,285,183</u>	<u>1,983,307</u>
Cash and cash equivalents, ending	<u>\$ 1,550,634</u>	<u>\$ 51,469</u>	<u>\$ 1,602,103</u>	<u>\$ 2,946,616</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(\$ 235,001)	(\$ 87,351)	(\$ 322,352)	\$ 656,261
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	244,890	86,981	331,871	-
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	26,128	358	26,486	( 2,182)
Decrease in prepaid insurance	-	2,844	2,844	-
Increase (decrease) in accounts payable and accrued liabilities	53,588	( 34,299)	19,289	-
Increase in due to other funds	-	-	-	255,465
Increase in due to other governments	-	26,058	26,058	-
Increase in claims incurred but not reported	-	-	-	44,368
Net cash provided (used) by operating activities	<u>\$ 89,605</u>	<u>(\$ 5,409)</u>	<u>\$ 84,196</u>	<u>\$ 953,912</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2009**

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	Pension Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 203,750	\$ 277,000
Investments, at fair value	20,165,730	-
Total assets	<b>\$ 20,369,480</b>	<b>\$ 277,000</b>
<b>LIABILITIES</b>		
Amounts held for others	-	<b>\$ 277,000</b>
<b>NET ASSETS</b>		
Held in trust for employees pension benefits	<b>\$ 20,369,480</b>	

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF CHANGES IN NET ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

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	<u>Pension Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 600,788
Employee	<u>442,264</u>
Total contributions	1,043,052
Net investment income	<u>( 4,259,366)</u>
Total additions	<u>( 3,216,314)</u>
<b>DEDUCTIONS</b>	
Pension payments	1,880,017
Administrative expenses	<u>61,942</u>
Total deductions	<u>1,941,959</u>
Change in net assets	( 5,158,273)
Net assets, beginning	<u>25,527,753</u>
Net assets, ending	<u><u>\$ 20,369,480</u></u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009**

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**Note 1 - Reporting Entity and Summary of Significant Accounting Policies**

**Reporting Entity**

The Town of Orange, Connecticut (the Town) was granted a charter of incorporation on May 28, 1822 by the Connecticut General Assembly. The Town operates under the Town Meeting/Selectmen form of government and provides a full range of services including public safety, roads, sanitation, planning and zoning, health and social services, public library, parks and recreation, education and general administrative services to its residents.

Financial information for the Town is accounted for in the accompanying financial statements in accordance with principles defining the governmental reporting entity adopted by the Governmental Accounting Standards Board (GASB). The reporting entity includes the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Management has considered all potential component units and determined that there are no other entities that are required to be presented in the accompanying financial statements of the Town of Orange, Connecticut.

Regional School District #5, which provides educational services and facilities for the Towns of Bethany, Orange and Woodbridge, is not a component unit of the Town. The District is a separate and distinct organization operating under State legislation. The District's board, which is elected on a proportional basis by residents of the participating towns, controls the operation of the District.

**Basis of Accounting and Measurement Focus**

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Government-wide Statements**

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the Town government. As a general rule, the effect of interfund balances and activity has been eliminated in preparation of these statements. Exceptions to this rule are services provided by one fund used by another fund. Elimination of these charges would distort the direct cost and program revenues reported for the various functions concerned.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 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 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. The Agency Funds have no measurement focus. 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.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted first, then unrestricted resources as they are needed.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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The Town applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) on the committee on Accounting Procedure. FASB pronouncements issued after November 30, 1989 are not followed in the preparation of the financial statements.

**Governmental Fund Financial Statements**

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable (amount of transaction can be determined) and available (collectible within the current period or soon thereafter) to finance expenditures of the current period. Accordingly, the Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Town of Orange reports the following major governmental funds:

The General Fund is the general operating fund of the Town. It is used to account for all unrestricted financial resources except those required to be accounted for in another fund.

The 2004 Bond Projects Fund is used to account for the financial resources to be used for several major capital asset projects approved by referendum in September 2003.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Proprietary Fund Financial Statements**

Proprietary fund financial statements include a statement of net assets, a statement of revenues, expenses and changes in net assets, and a statement of cash flows for each major proprietary fund and non-major funds aggregated. A column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-wide Financial Statements.

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-current) are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The Town of Orange reports the following major proprietary funds:

The Water Pollution Control Authority is used to account for the operation of the Town's wastewater treatment system, a self-supporting activity that renders services on a user charge basis to properties that are tied into the sewer system.

The Congregate Elderly Housing Fund accounts for the operation of a 45 unit subsidized elderly housing complex. Elderly Housing Management, Inc. manages the complex pursuant to a separate management agreement.

Additionally, the Town reports the following fund:

The internal service funds account for employee health insurance provided to departments of the Town and the Orange Board of Education and for commercial insurance deductibles.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Fiduciary Fund Financial Statements**

Fiduciary fund financial statements include a statement of net assets and a statement of changes in net assets. The Town's Fiduciary funds represent Pension Trust Funds and Agency Funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds are accounted for on a spending of current financial resources measurement focus and the modified accrual basis of accounting as are the governmental funds explained above.

Pension trust funds account for the activities in the Town's two defined benefit and one defined contribution pension plans.

Agency funds account for assets held by the Town as an agent for certain employees' pension buy backs and for performance bonds.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Budgets and Budgetary Accounting**

The Town uses the following procedures in establishing the General Fund budgetary data reflected in the financial statements:

- A. The Board of Finance develops the budget based on budget requests submitted by the various Town departments.
- B. The Board of Finance presents the budget at a public budget hearing on the first Monday in April.
- C. The budget is approved at a subsequent Town Meeting, usually the second Monday in May.
- D. The Board of Finance is authorized to transfer budgeted amounts within departments.
- E. The Board of Finance approves additions to appropriations.
- F. Generally all appropriations lapse at year-end.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

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- G. Encumbrances are recognized as valid and proper charges against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, are reported as reservations of fund balance at year-end since they do not constitute expenditures or liabilities.

The Town's budgetary fund structure as presented on page 59 accounts for certain transactions differently from those presented on page 18, which presents financial statements in conformity with U.S. generally accepted accounting principles. A reconciliation of those differences at June 30, 2009 is as follows:

	Revenues and Transfers in	Expenditures and Transfers Out	Fund Balance
Budgetary basis (page 59)	\$53,324,818	\$ 54,419,687	\$ 8,233,818
Encumbrances:			
Prior year encumbrances liquidated or lapsed during the year	-	1,130,037	-
Prior year encumbrances outstanding	-	-	343,984
Current year encumbrances outstanding	-	( 816,980)	816,980
State on-behalf payments for teachers' retirement	1,311,820	1,311,820	-
GAAP Basis (page 18)	\$54,636,638	\$ 56,044,564	\$ 9,394,782

**Property Taxes**

The Town's property tax is levied and payable each July 1 on the assessed value listed as of the prior October 1 for all real and personal property located in the Town. These taxes are billed and due in two installments, July 1 and the subsequent January 1. Liens are effective on the assessment date and are continued by filing prior to the following levy date. Assessed values are established at 70 percent of estimated market value to conform to State statutes.

Section 12-165 of the General Statutes of the State of Connecticut requires each municipality to write-off, on an annual basis, the property taxes, which are deemed to be uncollectible. Accordingly, an allowance for uncollectible property taxes has been established. As of June 30, 2009, the allowance for uncollectible property taxes is \$48,000.

State statutes require that a revaluation be done every four years. The last revaluation completed and enacted was for the list of October 1, 2006.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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Sewer assessments are levied by the Water Pollution Control Authority and assessed to the users as projects are completed. Assessments are due and payable following the levy, but in projects where the sewer extensions were bonded, property owners were allowed to pay in installments.

**Cash and Cash Equivalents**

The Town considers highly liquid short-term investment pools, money market funds and certificates of deposit and repurchase agreements with maturities of three months or less when purchased to be cash equivalents.

**Investments**

The Town has adopted a formal investment policy with the expressed goal of providing next day liquidity at the highest prevailing interest rate. In addition, the Town follows State statutes. State statutes authorize the Town to invest in obligations of the following: 1) the United States of America including any agency of the United States government, 2) any state of the United States or political subdivision, authority or agency thereof which is exempt from taxation and at the time of the investment is rated within the top two rating categories of any nationally recognized rating service, and 3) the State of Connecticut, or any political subdivision, authority or agency thereof, which are rated within the top three rating categories of any nationally recognized rating service. In addition, the Town is authorized to invest in demand deposits, time deposits, certificates of deposit, share accounts, term share accounts and share certificate accounts of any corporation or association receiving deposits, which has its main place of business in Connecticut.

The Pension Trust Funds are also authorized to invest in corporate stocks and bonds and mutual funds.

Investments are stated at fair value, which is determined using quoted market prices at June 30. The cost of investments sold is determined by specific identification.

**Capital Assets**

Governmental funds - Capital outlays are recorded as expenditures on the governmental fund financial statements and as assets on the Government-wide Financial Statements. Capital outlays include land, buildings, equipment, and infrastructure assets (e.g., roads, bridges, and similar items). Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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fair value at the date of donation. Depreciation on capital assets has been recorded by the straight-line method using lives ranging from five to fifty years. As required by GASB 34, the Town has applied the provision of GASB 34 related to retroactive reporting of all major general infrastructure assets.

Proprietary fund types - Capital outlays are recorded as capital assets on both the fund and the Government-wide Financial Statements. Such assets are recorded at cost. Depreciation is computed by the straight-line method using lives ranging from five to forty years.

**Compensated Absences**

Town employees, according to negotiated union contracts, accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. This amount is recorded as a liability and expense in the government-wide financial statements when earned. In the governmental fund financial statements, this amount is expensed when paid.

**Long-Term Obligations**

In the government-wide financial statements, long-term future debt and other long-term obligations are reported as liabilities, bond premiums and discounts, as well as issuance costs will be deferred and amortized over the life of the bonds using the effective interest method. Bonds payable will be reported net of the applicable bond premium or discount.

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, are reported as debt service expenditures.

**Net Assets/Fund Equity**

In the Government-wide Financial Statements, net assets are classified in the following categories:

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

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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Restricted Net Assets - This category represents restrictions on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Unrestricted Net Assets - This category represents the net assets of the Town, which are not restricted for any project or other purpose.

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

Reserved Fund Balance - This category represents the portion of fund equity which has been legally segregated for a specific purpose or is not appropriable for expenditure because the underlying asset is not a financial resource available for current expenditure.

Unreserved Fund Balance - This category represents the portion of fund equity which is available for appropriation and expenditure in future periods. Designation of fund equity represent tentative management plans that are subject to change.

**Pension Plan Accounting**

Pension Trust Funds:

Employee contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the Town has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Governmental Funds:

The net pension obligation (asset), the cumulative difference between annual pension cost and the Town's contributions to the plan, is calculated on a actuarial basis consistent with the requirements of the Governmental Accounting Standards Board Statement No. 27. Expenditures are recognized when they are paid or are expected to be paid with current available resources.

Funding Policy:

The Town makes contributions in the amount recommended by the Town's actuaries.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

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**Other Post-Employment Benefits Accounting**

In fiscal year 2009, the Town implemented GASB Statement No. 45, "Accounting and Reporting by Employers for Post-employment Benefits Other than Pensions." This pronouncement requires the Town to calculate and record a net other post-employment benefit obligation (NOPEBO) at June 30, 2009. The NOPEBO is, in general, the cumulative difference between the actuarial required contribution and the actual contributions since July 1, 2008. The Town makes annual contributions based upon management decisions.

**Subsequent Events**

The Town evaluated events occurring between the end of our most recent fiscal year and January 8, 2010, the date the financial statements were available to be issued.

**Note 2 - Cash and Cash Equivalents and Investments**

The Town's cash and cash equivalents and investments balances as of June 30, 2009 were:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Cash and cash equivalents	\$ 9,336,608	\$ 480,750	\$ 9,817,358
Investments	7,517,632	20,165,730	27,683,362
Total	\$ 16,854,240	\$ 20,646,480	\$ 37,500,720

**Cash and Cash Equivalents**

Deposits - Custodial Credit Risk - 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 formal deposit policy for custodial credit risk. As of June 30, 2009, \$4,800,817 of the Town's bank balance of \$9,539,609 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 4,320,735
Uninsured and collateral held by pledging bank's trust department not in the Town's name	480,082
Total amount subject to credit risk	\$ 4,800,817

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009  
. . . Continued . . .**

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**Investments**

The Town's investments as of June 30, 2009 consisted of the following:

	Carrying and Fair Value	Investment Maturities (In Years)
CT State Treasurer Short Term Investment Fund	\$ 7,486,298	N/A
U.S. Treasury Bond	31,334	10
Mutual Funds - Pension Trust Funds	20,165,730	N/A
Total Investments	\$ 27,683,362	

The Treasurer's Short-Term Investment Fund (STIF) is a Standard & Poor's AAAM rated investment pool of high-quality, short term money market instruments managed by the Cash Management Division of the State Treasurer's Office.

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.

Credit risk - The Town does not have a formal investment policy that would limit its investment choices due to credit risk other than State Statutes governing investments in obligations of any State or political subdivision or in obligations of the State of Connecticut or political subdivision.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009  
... Continued ...**

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**Note 3 - Interfund Transactions**

**Current Interfund Balances**

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. The following is a summary of current interfund balances as of June 30, 2009.

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	
General Fund	\$ 1,157,314	\$ -	
Nonmajor (aggregate)	-	696,799	
Internal Service Fund	<u>-</u>	<u>460,515</u>	
Total	<u>\$ 1,157,314</u>	<u>\$ 1,157,314</u>	

The outstanding balances between funds results mainly from the time lag between the dates that (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transaction are recorded in the accounting system, and (3) payments between funds are made.

**Transfers Between Funds**

In the governmental fund financial statements, total transfers out were \$874,450 as follows:

	<u>Transfers In: General Fund</u>	
Transfers Out:		
Non major governmental funds (aggregate)	<u>\$ 874,450</u>	

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Additions and Transfers</u>	<u>Disposals and Transfers</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	<u>\$ 15,226,370</u>	<u>\$ 212,034</u>	<u>\$ -</u>	<u>\$ 15,438,404</u>
Total capital assets not being depreciated	<u>15,226,370</u>	<u>212,034</u>	<u>-</u>	<u>15,438,404</u>
Capital assets, being depreciated:				
Land improvements	549,824	-	-	549,824
Buildings and improvements	34,993,904	527,007	-	35,520,911
Equipment	7,428,545	278,190	-	7,706,735
Vehicles	2,126,961	169,599	-	2,296,560
Infrastructure	<u>13,291,634</u>	<u>177,128</u>	<u>-</u>	<u>13,468,762</u>
Total capital assets being depreciated	<u>58,390,868</u>	<u>1,151,924</u>	<u>-</u>	<u>59,542,792</u>
Less, accumulated depreciation for:				
Land improvements	241,284	35,485	-	276,769
Buildings and improvements	17,870,906	949,634	-	18,820,540
Equipment	3,788,509	502,210	-	4,290,719
Vehicles	1,690,469	170,305	-	1,860,774
Infrastructure	<u>9,592,963</u>	<u>200,439</u>	<u>-</u>	<u>9,793,402</u>
Total accumulated depreciation	<u>33,184,131</u>	<u>1,858,073</u>	<u>-</u>	<u>35,042,204</u>
Total capital assets being depreciated, net	<u>25,206,737</u>	<u>( 706,149)</u>	<u>-</u>	<u>24,500,588</u>
Governmental activities capital assets, net	<u>\$ 40,433,107</u>	<u>(\$ 494,115)</u>	<u>\$ -</u>	<u>\$ 39,938,992</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

	Beginning Balance	Additions	Disposals	Ending Balance
<b>Business-Type Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 18,970	\$ -	\$ -	\$ 18,970
Capital assets, being depreciated:				
Buildings and improvements	3,466,935	-	-	3,466,935
Sewer lines and pump stations	8,315,305	-	-	8,315,305
Equipment	378,317	60,786	-	439,103
Total capital assets being depreciated	12,160,557	60,786	-	12,221,343
Less, accumulated depreciation for:				-
Buildings and improvements	1,212,750	86,981	-	1,299,731
Sewer lines and pump stations	4,587,619	224,529	-	4,812,148
Equipment	348,557	20,361	-	368,918
Total accumulated depreciation	6,148,926	331,871	-	6,480,797
Total capital assets being depreciated, net	6,011,631	( 271,085)	-	5,740,546
Business-type activities capital assets, net	<u>\$ 6,030,601</u>	<u>(\$ 271,085)</u>	<u>\$ -</u>	<u>\$ 5,759,516</u>

Depreciation expense was charged to programs/functions as follows:

Governmental Activities:	
General Government	\$ 72,062
Public Safety	199,560
Public Works and Sanitation	329,395
Culture and Recreation	528,575
Health and Welfare	20,830
Education	707,651
Total depreciation expense in governmental activities	<u>\$ 1,858,073</u>
Business-type Activities:	
Water Pollution Control Authority	\$ 244,890
Congregate Elderly Housing	86,981
Total depreciation expense in business-type activities	<u>\$ 331,871</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Note 5 - Long-Term Obligations**

The following is a summary of long-term obligation transactions of the Town for the year ended June 30, 2009:

	Balance July 1, 2008	Issued/ Additions	Matured/ Deletions	Balance June 30, 2009	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 18,855,000	\$ -	\$ 1,360,000	\$ 17,495,000	\$ 1,370,000
Deferred premium on bonds	57,409	-	8,011	49,398	8,011
Mortgage note payable	625,000	-	125,000	500,000	125,000
Other post-employment benefits	-	636,600	-	636,600	-
Compensated absences	1,102,178	-	271,637	830,541	37,693
Total Governmental Activities	<b>\$ 20,639,587</b>	<b>\$ 636,600</b>	<b>\$ 1,764,648</b>	<b>\$ 19,511,539</b>	<b>\$ 1,540,704</b>
Business-Type Activities:					
Claims and judgments	\$ 1,038,128	\$ -	\$ 77,500	\$ 960,628	\$ 205,921
Total Business-type Activities	<b>\$ 1,038,128</b>	<b>\$ -</b>	<b>\$ 77,500</b>	<b>\$ 960,628</b>	<b>\$ 205,921</b>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

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**General Obligation Bonds**

As of June 30, 2009, the outstanding general obligation bonded indebtedness of the Town was as follows:

	<u>Outstanding Amount</u>
General Public Improvement:	
\$7,520,000 general obligation refunding bond, issue of 10/19/04, due 8/15/15, interest at 2.0% to 5.0%, annual principal payments of \$425,000 to \$1,020,000.	\$ 6,395,000
\$7,575,000 general obligation bond, issue of 10/1/05, due 10/1/25, interest at 3.50% to 4.15%, annual principal payments of \$375,000 to \$525,000.	7,200,000
\$3,900,000 general obligation bond, issue of 12/15/07, due 12/15/27, interest at 3.5% to 5.0%, annual principal payments of \$175,000 to \$250,000.	<u>3,900,000</u>
	<u>\$ 17,495,000</u>

The annual debt service requirements of this debt are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 1,370,000	\$ 631,859	\$ 2,001,859
2011	1,570,000	574,184	2,144,184
2012	1,555,000	521,934	2,076,934
2013	1,570,000	468,378	2,038,378
2014	1,560,000	412,214	1,972,214
2015-2019	4,370,000	1,435,147	5,805,147
2020-2024	3,450,000	776,019	4,226,019
2025-2029	2,050,000	124,538	2,174,538
	<u>\$ 17,495,000</u>	<u>\$ 4,944,273</u>	<u>\$ 22,439,273</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

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**Refunding Bonds**

On October 19, 2004 the Town issued \$7,520,000 of General Obligation Refunding Bonds, with interest rates of 2.0% to 5.0% to advance refund \$4,200,000 and \$2,950,000 of the outstanding principal amounts of the Town's general obligation bond issues of \$7,990,000, dated March 1, 1998 and \$8,085,000, dated May 29, 2001, respectively (Refunded Bonds). The Refunded Bonds were to mature at various dates through June 1, 2016 but were called on March 1, 2007 and August 15, 2008, respectively.

The net proceeds of the 2004 Refunding Bonds of \$7,539,762 were used to purchase U.S. Government securities and those securities were placed in an irrevocable trust with an escrow agent to provide debt service payments until the Refunded Bonds are called on various dates through August 15, 2008. The advance refunding met the requirements of an in-substance debt defeasance and, accordingly, the Refunded Bonds with a principal balance of \$7,150,000 were removed from the Town's balance sheet.

The difference of \$389,762 between the book value of the Refunded Bonds and the amount deposited to the irrevocable trust to fund their debt service represents a loss which has been deferred and is being recognized as an adjustment of interest expense over the life of the 2004 Refunding Bonds using the outstanding bond method. Amortization of the deferred loss for the year ended June 30, 2009 totaled \$51,857.

**Mortgage Note Payable**

On May 3, 2000 the Town purchased approximately 230 acres of land from the South Central Connecticut Regional Water Authority for a purchase price of \$3,500,000. The Town paid \$2,000,000 (of which \$450,000 was through a grant awarded by the State of Connecticut, Department of Environmental Protection) at the time of closing. The remaining \$1,500,000 will be payable, without interest, in twelve annual installments of \$125,000 beginning July 1, 2001. The balance payable was \$500,000 at June 30, 2009.

**Accrued Compensated Absences**

In accordance with GASB Statement No. 16, Accounting for Compensated Absences, the Town accrues compensated absences (vacation and sick pay) as they are earned by employees if the leave is attributable to past service and it is probable that the Town will compensate the employees by cash payments at termination or retirement. The amount of this estimated obligation at June 30, 2009 is \$830,541.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Water Pollution Control Authority Judgment**

In 1985, the Town and the City of West Haven (the "City") entered into an agreement whereby the City is to provide wastewater treatment services to the Town for fifty years. Charges for these services are based upon the City's operating costs and metered flow of wastewater volumes during each year. In addition, the Town is assessed its proportionate share of capital improvements to the City's sanitary sewer system. In March 2003 a stipulated judgment was entered between the Town and the City regarding such capital improvements. The Town agreed to pay \$2,079,348 in installments through June 2020 for prior capital improvements made by the City. The City has completed two other capital projects for which the Town's share of the costs will be \$382,628. The Town paid the City \$77,500 during the year ended June 30, 2009. The balance payable was \$960,628 at June 30, 2009.

**Regional School District Number 5**

In addition to the Town, the only political subdivision with power to issue debt on behalf of the Town is the Amity Regional School District Number 5 (the District). As of June 30, 2009 the Amity Regional School District Number 5 had general obligation bond issues outstanding aggregating \$76,001,148. These amounts are to be paid back by the three member Towns through their annual proportionate share payments for the operations of the District. Each Town's share of the debt is based on the average daily membership of each Town's student population. For the year ended June 30, 2009 the percentage for the Town of Orange was 45.703%.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Note 6 - Capital Projects**

The following is a summary of project authorizations at June 30, 2009:

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Unexpended Authorization June 30, 2009</u>
		<u>During Year</u>	<u>Cumulative</u>	
Edison Road Reconstruction, Connair Road Reconstruction, Boston Post Road Lighting Project	\$ 1,181,000	\$ 44,422	\$ 1,052,349	\$ 128,651
Old Tavern Road Field Improvements	200,000	-	13,812	186,188
2004 Bond Projects:				
Road Improvements	1,940,000	-	1,918,761	21,239
Open Space	4,400,000	-	4,311,316	88,684
HPCC and Public Works Improvements	2,045,000	-	2,051,597	( 6,597)
School Building Renovations	4,700,000	8,624	4,634,563	65,437

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009  
... Continued ...**

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**Note 7 - Pension Plans**

The Town has two defined benefit contributory pension plans and one defined contribution plan covering substantially all full-time Town employees other than teachers. The plans are considered to be a part of the Town's financial reporting entity and are included in the Town's financial statements as pension trust funds. The plans do not issue separate, stand alone, financial reports. The certified faculty and administrative personnel of the Board of Education participate in a contributory retirement plan administered by the State Teachers Retirement Board. The Town does not contribute to this plan.

**Defined Benefit Plans**

As of January 1, 2009, the date of the most recent actuarial valuations, membership consisted of:

	Police	Town
Retirees, disabled members and beneficiaries currently receiving benefits	30	58
Terminated vested employees	4	16
Active members	16	21
	50	95

**Significant Accounting Policies**

**Basis of Accounting**

The Plans' financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are due and payable in accordance with the terms of the plan.

**Method Used to Value Investments**

Investments are reported at fair market value.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Funding Policy**

The contribution requirements of plan members and the Town were established by Ordinance at a Town Meeting and may be amended by the Board of Selectmen. Benefits and employee contributions are fixed by contract and may be amended by union negotiation. Administration costs of the Plans are financed through investment earnings.

**Town of Orange Police Pension and Retirement Plan**

**Plan Description**

The Town is the administrator of the Town of Orange Police Pension and Retirement Plan, a single-employer public employee retirement system ("PERS") established and maintained by the Town to provide pension benefits to its police employees hired prior to July 1, 1999. The Town has appointed an administrative pension board to administer the plan.

The Town of Orange Police Pension and Retirement Plan provides retirement benefits and death and disability benefits. Benefits vest after 10 years of service. Members may retire at any age with 20 years of credited service or at age 55. Members are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.25% of average monthly earnings times years of credited service up to 20 years, plus 2% of average monthly earnings times years of credited service in excess of 20 years. Average monthly earnings are based on the employee's monthly earnings over the last twenty-four months of service.

If a police officer leaves covered employment or dies before meeting the vesting requirements, accumulated employee contributions plus 4% interest compounded annually thereon are refunded.

**Town of Orange Employee Pension and Retirement Income Plan**

**Plan Description**

The Town is the administrator of the Town of Orange Employee Pension and Retirement Income Plan, a single-employer public employee retirement system ("PERS") established to provide pension benefits for its full-time employees other than police employees and teachers hired prior to July 1, 1999. The Town has appointed an administrative pension board to administer the plan.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009  
... Continued ...**

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The Town of Orange Employee Pension and Retirement Income Plan provides retirement benefits as well as death benefits. The following table summarizes the retirement benefits of the plan:

	<u>Normal Retirement</u>	<u>Early Retirement</u>	<u>Benefit</u>	<u>Vesting</u>
Board of Education Secretaries and Custodians	65	10 years early with 10 years of service	1¼% of final earnings up to \$6,600 plus 2% of excess times credited service	50% after 10 years of service, additional 10% for each year thereafter. 100% vested at 65.
Highway	65 or 62 with 25 years of service	10 years early with 10 years of service	1¾% of final earnings up to \$6,600 plus 2% of excess times credited service	100% after 10 years of service or age 65
Town secretaries, custodians, dispatchers and Non-Union	65 or 62 with 25 years of service	10 years early with 15 years of service	2% of final earnings times credited service	100% after 5 years of service or age 65
Supervisors	65 or 62 with 25 years of service	10 years early with 10 years of service	2% of final earnings times credited service	100% after 10 years of service or age 65

Final earnings is the employee's average earnings over the last three years of service.

If a member leaves covered employment or dies before meeting the vesting requirements, accumulated employee contributions plus 4% interest compounded annually thereon are refunded.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Funded Status and Funding Progress**

The funded status of each plan as of January 1, 2009, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
<b>Police Pension and Retirement Plan</b>						
1/1/09	\$14,736,959	\$17,755,708	\$3,018,749	83.0%	\$1,248,925	241.7%
<b>Employee Pension and Retirement Income Plan</b>						
1/1/09	\$9,486,077	\$9,682,220	\$196,143	98.0%	\$1,001,389	19.6%

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

**Funding Policy and Annual Pension Cost**

Contribution requirements are established through collective bargaining agreements. The Town's annual pension cost for the current year and related information for the plans administered by the Town follows:

	Police	Town
Contribution rates:		
Town	(A)	(A)
Members:		
Police	7%	-
Supervisors	-	3% of earnings to \$7,800 plus 5% of excess
All others	-	2% of earnings to \$7,800 plus 5% of excess
Annual pension cost	\$304,721	\$0
Contributions made	\$304,721	\$0
Actuarial valuation date	1/1/2009	1/1/2009
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5 yr. smoothed market	5 yr. smoothed market
Amortization method	Level percent, closed	Level percent, closed
Remaining amortization period	17 years	17 years
Actuarial assumptions:		
Investment rate of return	8.00%	8.00%
Projected salary increases	4.00%	4.00%
Includes inflation at	2.50%	2.50%
Cost of living adjustments	2% of retirements after January 1, 2000	None

(A) The Town is required to contribute the remaining amounts necessary to actuarially fund benefits.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Defined Contribution Pension Plan for Town of Orange**

**Plan Description**

The Town is the administrator of the Defined Contribution Pension Plan for Town of Orange, Connecticut established to provide benefits at retirement to substantially all full-time Town employees and noncertified Board of Education employees hired on or after July 1, 1998.

At June 30, 2009, there were 100 plan members. Plan members may contribute up to 10% of covered salary. The Town is required to contribute an amount equal to the plan members' contribution up to 10% of covered salary. Plan members and the Town each contributed \$298,812, not including rollover contributions and forfeitures, to the plan in the year ended June 30, 2009.

Plan members are 100% vested in their employee contributions. Plan members are 20% vested in their employer contribution after 2 years of service, with an additional 20% for each year thereafter. Forfeitures shall be used to reduce future employer contributions.

Plan provisions and contribution requirements are established and may be amended by the Board of Selectmen.

**Significant Accounting Policies**

**Basis of Accounting**

The plan's financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period in which the contributions are due.

**Method Used to Value Investments**

Investments are reported at fair market value.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

SCHEDULE OF PLAN NET ASSETS  
June 30, 2009

	<u>Police</u>	<u>Town</u>	<u>Defined Contribution</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 130,008	\$ 73,742	\$ -	\$ 203,750
Investments, at fair value	<u>10,597,193</u>	<u>6,891,821</u>	<u>2,676,716</u>	<u>20,165,730</u>
	<u>\$ 10,727,201</u>	<u>\$ 6,965,563</u>	<u>\$ 2,676,716</u>	<u>\$ 20,369,480</u>
<b>NET ASSETS</b>				
Held in trust for employee pension benefits	<u>\$ 10,727,201</u>	<u>\$ 6,965,563</u>	<u>\$ 2,676,716</u>	<u>\$ 20,369,480</u>

SCHEDULE OF CHANGES IN PLAN NET ASSETS  
Year Ended June 30, 2009

	<u>Police</u>	<u>Town</u>	<u>Defined Contribution</u>	<u>Total</u>
<b>ADDITIONS</b>				
Contributions:				
Employer	\$ 310,788	\$ -	\$ 290,000	\$ 600,788
Employee	<u>93,200</u>	<u>48,533</u>	<u>300,531</u>	<u>442,264</u>
Total contributions	<u>403,988</u>	<u>48,533</u>	<u>590,531</u>	<u>1,043,052</u>
Investment income	540,122	348,583	-	888,705
Net realized/unrealized loss on investments	<u>( 2,776,852)</u>	<u>( 1,770,323)</u>	<u>( 600,896)</u>	<u>( 5,148,071)</u>
Net investment income	<u>( 2,236,730)</u>	<u>( 1,421,740)</u>	<u>( 600,896)</u>	<u>( 4,259,366)</u>
Total additions	<u>( 1,832,742)</u>	<u>( 1,373,207)</u>	<u>( 10,365)</u>	<u>( 3,216,314)</u>
<b>DEDUCTIONS</b>				
Pension payments	1,037,060	717,428	125,529	1,880,017
Administrative expenses	<u>33,818</u>	<u>26,320</u>	<u>1,804</u>	<u>61,942</u>
Total deductions	<u>1,070,878</u>	<u>743,748</u>	<u>127,333</u>	<u>1,941,959</u>
Change in net assets	<u>( 2,903,620)</u>	<u>( 2,116,955)</u>	<u>( 137,698)</u>	<u>( 5,158,273)</u>
<b>NET ASSETS, beginning</b>	<u>13,630,821</u>	<u>9,082,518</u>	<u>2,814,414</u>	<u>25,527,753</u>
<b>NET ASSETS, ending</b>	<u>\$ 10,727,201</u>	<u>\$ 6,965,563</u>	<u>\$ 2,676,716</u>	<u>\$ 20,369,480</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

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**Connecticut State Teachers' Retirement System**

The faculty and professional personnel of the Board of Education participate in a multiple employer contributory cost-sharing defined benefit plan with a special funding situation, established under Chapter 167a of the Connecticut General Statutes, which is administered by the Connecticut State Teachers' Retirement Board. The financial statements of the plan are available from the State of Connecticut State Teachers' Retirement Board, 21 Grand Street, Hartford, CT 06106.

Certain part-time and full-time certified teachers are eligible to participate in the plan and are required to contribute 7.25% of their annual earnings to the plan. The Town does not and is not legally responsible to contribute to the plan.

The State of Connecticut contributes based on actuarially determined amounts. The funding level was determined based on an actuarial valuation of the plan as a whole, which does not provide actuarial information on an individual entity basis. Total contributions made by the State of Connecticut were \$539,302,674, of which \$1,311,820 benefited Town employees, and has been included in intergovernmental revenues and education expenditures in the accompanying combined statement of revenues, expenditures and changes in fund balances. For the year ended June 30, 2009, Town teachers contributed \$615,978 to the plan and covered Board of Education payroll for the year was approximately \$8,496,000. The Town's total payroll, inclusive of the Board of Education for the year ended June 30, 2009 was approximately \$18,595,000.

**Note 8 - Other Post-Employment Benefits (OPEB)**

The Town provides post-retirement medical and dental benefits to eligible retirees and their spouses through a single-employer, contributory, defined benefit OPEB plan. The OPEB plan provides medical and dental coverage to eligible retirees and their spouse. A bi-annual actuarial valuation is made to determine whether the contributions are sufficient to meet the plan obligations. The latest actuarial valuation was made July 1, 2008. The OPEB plan does not issue a separate, stand-alone, financial report.

Board of Education (BOE) administrators and teachers are eligible for medical and dental coverage for self and spouse upon meeting one of the following criteria:

1. Normal retirement at age 60 with 20 years of service or completion of 35 years of service regardless of age or
2. Early retirement at age 60 with 10 years of service, any age with 25 years of service, or age 55 with 20 years of service.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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BOE custodians/maintenance employees are eligible for medical and dental coverage for self and spouse upon retirement at age 62. Retirees after July 1, 2002 who attain age 65 shall be eligible for Post 65 coverage until age 75.

BOE secretaries and aides are eligible for medical and dental coverage upon retirement at age 65 with at least 15 years of full-time employment or age 55 with at least 10 years of service.

BOE central office staff are eligible for medical and dental coverage upon retirement at age 65.

Police officers are eligible for medical and dental coverage upon retirement at age 55 or with 20 years of service.

Town supervisors hired prior to March 15, 2001 are eligible for medical and dental coverage upon retirement at age 62 with 25 years of service or age 33 with 10 years of service.

Town highway and public service employees are eligible for medical and dental coverage upon retirement at age 62 with 25 years of service or age 33 with 10 years of service.

From an accrual accounting perspective, the cost of post-employment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting GASB Statement No. 45 during the year ended June 30, 2009, the Town recognizes the cost of post-employment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Town's cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

The contribution requirement of plan members and the Town are established and may be amended by the Town. The Town currently contributes enough money to the plan to satisfy the current obligations on a pay-as-you go basis.

Teacher retirees and spouses pay 100% of the premium, less the \$1,320 annual CT Teachers Retirement Board subsidy for certified employees.

BOE Administrators hired prior to June 30, 1996 with 10 years of service pay 40% of the premium and with 15 years of service pay 30% of the premium for the first five years and 100% thereafter. Administrators hired between June 30, 1996 and June 30, 2001 with 15 years of service pay 50% of the premium for the first five years and 100% thereafter. Administrators hired after June 30, 2001 with 10 years of service as an administrator or 25 years of service pay all but \$1,500 for the first five years and 100% thereafter.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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BOE custodians/maintenance employees pay 100% of the premium, except for retirees after July 1, 2002 who pay nothing until age 75.

BOE secretaries and aides pay 100% of the premium until age 65 and thereafter will pay all but \$150 until age 80.

BOE central office staff hired before January 29, 1996 pay nothing until age 75, at which time their insurance is discontinued. BOE central office staff hired after January 29, 1996 pay 100% of the premium.

Police officers pay no share of the premium.

Town supervisors hired prior to March 15, 2001 pay 100% of the premium.

Town highway and public service pay 100% of the premium.

Membership in the plan consisted of the following at of July 1, 2008, the date of the last actuarial valuation:

Active members	293
Retirees and dependents	<u>51</u>
 Total	 <u><u>344</u></u>

The Town's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance within the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if it were paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The actuarial accrued liability as of July 1, 2008 is estimated to be \$8,210,400. The Town's contributions represent payments made for premiums for insured individuals.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**... Continued ...**

The calculation of the change in the net OPEB obligation for the year ended June 30, 2009 follows:

	Other Post- Employment Benefits (OPEB)
Annual required contribution (ARC)	\$ 898,400
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost	898,400
Contributions made	261,800
Increase in net OPEB obligation	636,600
Net OPEB obligation, beginning of year	-
Net OPEB obligation, end of Year	\$ 636,600

The Town's annual OPEB cost, the percentage of annual OPEB costs contributed to the plan and the net OPEB obligation (three-year trend information \*) is as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2009	\$ 898,400	\$ 261,800	29.14%	\$ 636,600

\* June 30, 2009 is the first year in which the ARC and the net OPEB obligation calculation has been completed.

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
7/1/2008	\$ -	\$ 8,210,400	\$ 8,210,400	0.00%	N/A	N/A

The schedule of funding progress, which will be presented as required supplementary information (RSI) following the notes to financial statements after the second year, presents multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AAL for benefits.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimated are made about the future.

Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The information presented was determined as part of the actuarial valuation. Additional information as of the last actuarial valuation follows:

Valuation Date	July 1, 2008
Actuarial Cost Method	Projected Unit Credit
Asset Valuation Method	Market Value
Amortization Method	Level Percent
Remaining Amortization Period	30 years
Actuarial Assumptions:	
Discount rate	8.0%
Investment rate of return	4.0%
Inflation rate	6.9%
Health cost trend rates	A rate of 6.9% initially, reduced to an ultimate rate of 4.1%

**Note 9 - Risk Management**

The Town is exposed to various risks of loss related to public official liability, police professional liability, theft or impairment of assets, errors and omissions, injury to employees, natural disasters, and owners and contractors protective liability.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2009  
... Continued ...**

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The Town currently is a member in Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Section 7-479a et. Seq. of Connecticut General Statutes, for workers compensation and liability-automobile-property insurance. At June 30, 2009, CIRMA had over 200 members in the workers compensation pool and over 150 members in the liability-automobile-property pool. The Town pays annual premium for its coverage in both pools. CIRMA is to be self-sustaining through members' premiums but reinsures in excess of \$1,000,000 for each insured occurrence. Members may be subject to supplemental assessment in the event of deficiencies; however, potential assessments are limited pursuant to the bylaws.

Settled claims have not exceeded commercial coverage in any of the past three years.

**Note 10 - Internal Service Funds**

The Town maintains a group medical and dental self-insurance fund to account for health claims of employees and their families. Anthem Blue Cross and Blue Shield of Connecticut (Anthem) acts as plan administrator and claims processor. The Town has also purchased, through Anthem, individual and aggregate stop-loss protection.

The self-insured claims (medical and dental) paid through the fund are financed through resources obtained from the General Fund and employee payroll deductions. The accounting treatment is to record the resources paid by the General Fund as an expenditure of that fund and as revenue of the Internal Service Fund in the governmental fund financial statements. At June 30, 2009, a liability of \$406,163 has been recorded, which represents estimated claims incurred but not yet reported.

Changes in this claims liability during the fiscal year were as follows:

Balance, July 1, 2008	\$ 361,795
Current year claims	4,043,783
Change in estimate	44,368
Claims payments	<u>( 4,043,783)</u>
Balance, June 30, 2009	<u>\$ 406,163</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Note 11- Commitments and Contingencies**

The Town has received state and federal grants for specific purposes that are subject to the review and audit by the grantor agencies. These audits could lead to requests for reimbursement to the grantor agencies for any expenditure disallowed under the terms of the grant. Based on prior experience, management believes such disallowances, if any, will not be material to the Town's basic financial statements.

Other litigation, principally involving claims for personal injury breach of contract, and contested tax assessment, are pending against the Town. The outcome and eventual liability of the Town, if any, in these cases is not known at this time. The Town's legal counsel estimated that potential claims against the Town, not covered by insurance, resulting from such litigation would not materially affect the financial position of the Town.

In 1993, the Town entered into a contract to have congregate elderly housing constructed. The construction was funded by a \$3,582,050 grant and a \$40,000 loan from the State of Connecticut Department of Housing (the "DOH"). The housing cannot be sold without the permission of DOH. Any proceeds from such a sale must first be used to repay DOH the grant. As a result, the State has a lien on all property associated with the Congregate Elderly Housing.

The Town continues to be a defendant in an action involving the disposal of hazardous waste on and in a landfill. The continuing action has been long standing and was brought by the Laurel Park Coalition. The Laurel Park litigation continues with the Laurel Park Coalition having appealed a prior year District Court ruling which calculated the amount owed by the Town to be \$266,362, which was less than the \$330,000 previously deposited with the Court. In a subsequent year the appeal was denied, but interest and claims for post-trial costs have not settled and the final outcome has not been estimated. Additionally, post trial costs for post-closure maintenance and monitoring have not been settled, but the Laurel Park Coalition has projected post closure costs applicable to the Town on an annual basis of about \$7,700 for the first ten years, \$5,800 for the next ten years and \$3,000 for the remaining ten year period.

In connection with another action involving the disposal of hazardous waste on property owned by others, the Town has agreed to be responsible for a portion of post-closure maintenance, monitoring and clean up costs at the former Beacon Heights Landfill. The Town's portion of those costs is estimated to be about \$5,400 per year based on current charges and will continue until July 2033. Payment of the Beacon Heights costs are being made from the General Fund.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2009**  
**. . . Continued . . .**

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**Note 12 - New GASB Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2008 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 of the Town:

Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", issued June 2007, will be effective for the fiscal year ending June 30, 2010.

Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", issued June 2008, will be effective for the fiscal year ending June 30, 2010.

Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", issued March 2009, will be effective for the Town in the fiscal year ended June 30, 2011.

**TOWN OF ORANGE, CONNECTICUT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2009**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balance, July 1, 2008			\$ 9,328,687	
Resources (inflows):				
Property taxes:				
Real property	\$ 42,745,543	\$ 42,745,543	\$ 42,559,532	(\$ 186,011)
Personal property	2,113,025	2,113,025	2,101,849	( 11,176)
Motor vehicle	3,304,247	3,304,247	3,071,582	( 232,665)
Supplement motor vehicle	400,000	400,000	354,200	( 45,800)
Prior years	175,000	175,000	227,873	52,873
Interest and lien fees	100,000	100,000	160,507	60,507
Licenses, permits, fees and fines	947,250	947,250	663,644	( 283,606)
Intergovernmental	1,901,310	1,901,310	2,296,516	395,206
Program revenues	146,000	146,000	116,841	( 29,159)
Investment income	649,250	649,250	310,078	( 339,172)
Charges for facilities and services	28,950	28,950	34,813	5,863
Other	542,570	542,570	552,933	10,363
Transfers from other funds	1,050,000	1,050,000	874,450	( 175,550)
Total revenue	<u>54,103,145</u>	<u>54,103,145</u>	<u>53,324,818</u>	<u>( 778,327)</u>
Use of fund balance	<u>810,000</u>	<u>1,021,000</u>	<u>-</u>	<u>( 1,021,000)</u>
Total resources	<u>54,913,145</u>	<u>55,124,145</u>	<u>53,324,818</u>	<u>( 1,799,327)</u>
Charges to appropriations (outflows):				
General government	1,792,827	1,886,426	1,767,633	118,793
Public safety	4,685,441	4,696,081	4,537,364	158,717
Public works and sanitation	3,273,103	3,248,638	3,197,365	51,273
Culture and recreation	1,306,026	1,372,822	1,299,248	73,574
Health and welfare	1,298,115	1,330,909	1,226,214	104,695
Employee benefits	4,540,995	3,737,390	3,621,584	115,806
Education:				
Orange Board of Education	17,148,759	17,148,759	17,094,295	54,464
Regional School District #5	18,109,024	18,109,024	18,107,765	1,259
Other	323,584	323,630	323,305	325
Debt service	1,625,271	2,257,466	2,257,466	-
Capital outlay	810,000	1,013,000	987,448	25,552
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>54,913,145</u>	<u>55,124,145</u>	<u>54,419,687</u>	<u>704,458</u>
Excess of appropriations over resources	<u>\$ -</u>	<u>\$ -</u>	<u>( 1,094,869)</u>	<u>(\$ 1,094,869)</u>
Budgetary fund balance, June 30, 2009			<u>\$ 8,233,818</u>	

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS  
POLICE PENSION AND RETIREMENT PLAN  
JUNE 30, 2009**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded Actuarial Liability (c)	Actuarial Value of Assets as a Percentage of Actuarial Accrued Liability (a) / (b)	Annual Covered Payroll (d)	Unfunded Actuarial Accrued Liability as a Percentage of Annual Covered Payroll (c) / (d)
1/1/04	\$ 11,320,340	\$ 14,525,709	\$ 3,205,369	77.93 %	\$ 1,830,608	175.10 %
1/1/05	11,598,210	15,890,221	4,292,011	72.99	2,023,092	212.15
1/1/06	13,532,572	17,509,786	3,977,214	77.29	1,778,125	223.67
1/1/07	14,433,895	18,939,228	4,505,333	76.21	1,487,728	302.83
1/1/08	15,199,428	17,107,509 **	1,908,081	88.85	1,384,044	137.86
1/1/09	14,736,959	17,755,708	3,018,749	83.00	1,248,925	241.71

\*\* Change in investment return assumption from 6.75% to 8.00%.

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2004	\$ 448,848	100 %
2005	412,560	100
2006	530,496	100
2007	554,257	100
2008	558,551	100
2009	304,721	100

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Actuarial Valuation Date	January 1, 2009
Actuarial Cost Method	Entry age normal
Asset Valuation Method	Market value of assets with future market gains / losses recognized over five years
Actuarial Assumptions:	
Investment Return	8.00%
Projected Salary Increases (*)	4.0%
(*) Includes Inflation at	2.5%
Cost of Living Adjustments	2% for retirements after January 1, 2000
Amortization Method	Amortization period will decrease by one year for the next nine years and then will remain at ten years
Remaining Amortization Period	17 years

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS  
EMPLOYEE PENSION AND RETIREMENT INCOME PLAN  
JUNE 30, 2009**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded (Funded) Actuarial Liability (c)	Actuarial Value of Assets as a Percentage of Actuarial Accrued Liability (a) / (b)	Annual Covered Payroll (d)	Unfunded Actuarial Accrued Liability as a Percentage of Annual Covered Payroll (c) / (d)
1/1/04	\$ 8,508,682	\$ 8,659,857	\$ 151,175	98.25 %	\$ 1,514,645	9.98 %
1/1/05	8,452,676	9,341,359	888,683	90.49	1,465,984	60.62
1/1/06	9,602,643	10,300,392	697,749	93.23	1,462,070	47.72
1/1/07	9,910,114	10,620,767	710,653	93.31	1,439,402	49.37
1/1/08	10,177,678	9,599,467	** ( 578,211)	106.02	1,162,387	(49.74)
1/1/09	9,486,077	9,682,220	196,143	97.97	1,001,389	19.59

\*\* Change in investment return assumption from 6.75% to 8.00%.

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2004	\$ 226,044	100 %
2005	122,472	100
2006	225,612	100
2007	141,549	100
2008	143,523	100
2009	-	100

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Actuarial Valuation Date	January 1, 2009
Actuarial Cost Method	Entry age normal
Asset Valuation Method	Market value of assets with future market gains / losses recognized over five years
Actuarial Assumptions:	
Investment Return	8.00%
Projected Salary Increases (*)	4.0%
(*) Includes Inflation at Cost of Living Adjustments	2.5%
Amortization Method	None
Remaining Amortization Period	Amortization period will decrease by one year for the next nine years and then will remain at ten years 17 years

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009**

	Special Revenue						
	Youth Services	Education Grants	Cafeteria	Orange Family Counseling Services	Orange Drug & Alcohol Action Committee	Federal Drug Property Forfeiture	Police Donations
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ 154,900	\$ 160,886	\$ -	\$ 34,424	\$ 32,235	\$ 2,034
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	-	8,233	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	\$ -	\$ 154,900	\$ 169,119	\$ -	\$ 34,424	\$ 32,235	\$ 2,034
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ -	\$ 164,997	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	12	-	-	-	-	-
Deferred revenue	-	154,888	-	-	-	-	-
Total liabilities	-	154,900	164,997	-	-	-	-
<b>FUND BALANCES (DEFICITS)</b>							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	-	-	4,122	-	34,424	32,235	2,034
Total fund balances (deficits)	-	-	4,122	-	34,424	32,235	2,034
Total liabilities and fund balances (deficits)	\$ -	\$ 154,900	\$ 169,119	\$ -	\$ 34,424	\$ 32,235	\$ 2,034

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009  
..Continued..**

	Special Revenue						
	School of 21st Century	Narcotics Task Force	Recreation Self Support	LoCIP	School Grants and Donations	Town Road Aid	Orange Visiting Nurses Association
<b>ASSETS</b>							
Cash and cash equivalents	\$ 256,285	\$ 14,920	\$ 256,653	\$ -	\$ 14,786	\$ 1,515	\$ 100
Accounts receivable	-	-	-	-	-	-	116,143
Due from other governments	-	-	-	124,923	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 256,285</b>	<b>\$ 14,920</b>	<b>\$ 256,653</b>	<b>\$ 124,923</b>	<b>\$ 14,786</b>	<b>\$ 1,515</b>	<b>\$ 116,243</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ -	\$ 142,287	\$ 94,500	\$ -	\$ -	\$ 110,000
Due to other governments	-	-	-	-	-	-	-
Deferred revenue	9,756	-	-	-	-	-	-
<b>Total liabilities</b>	<b>9,756</b>	<b>-</b>	<b>142,287</b>	<b>94,500</b>	<b>-</b>	<b>-</b>	<b>110,000</b>
<b>FUND BALANCES (DEFICITS)</b>							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	246,529	14,920	114,366	30,423	14,786	1,515	6,243
<b>Total fund balances (deficits)</b>	<b>246,529</b>	<b>14,920</b>	<b>114,366</b>	<b>30,423</b>	<b>14,786</b>	<b>1,515</b>	<b>6,243</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 256,285</b>	<b>\$ 14,920</b>	<b>\$ 256,653</b>	<b>\$ 124,923</b>	<b>\$ 14,786</b>	<b>\$ 1,515</b>	<b>\$ 116,243</b>

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009  
...Continued...**

	Special Revenue					
	Police Special Duty	Senior Reimbursable	Youth Reimbursable	Orange Public Library Estate	Orange Library Endowment	Summer School
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 70,103	\$ 32,259	\$ 11,408	\$ 10,088	\$ -
Accounts receivable	44,608	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-
Total assets	<u>\$ 44,608</u>	<u>\$ 70,103</u>	<u>\$ 32,259</u>	<u>\$ 11,408</u>	<u>\$ 10,088</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Due to other funds	\$ 43,204	-	\$ -	\$ -	\$ -	\$ 59,922
Due to other governments	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total liabilities	<u>43,204</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,922</u>
<b>FUND BALANCES (DEFICITS)</b>						
Reserved for permanent funds	-	-	-	-	-	-
Unreserved, reported in:						
Special Revenue Funds	<u>1,404</u>	<u>70,103</u>	<u>32,259</u>	<u>11,408</u>	<u>10,088</u>	<u>( 59,922)</u>
Total fund balances (deficits)	<u>1,404</u>	<u>70,103</u>	<u>32,259</u>	<u>11,408</u>	<u>10,088</u>	<u>( 59,922)</u>
Total liabilities and fund balances (deficits)	<u>\$ 44,608</u>	<u>\$ 70,103</u>	<u>\$ 32,259</u>	<u>\$ 11,408</u>	<u>\$ 10,088</u>	<u>\$ -</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009  
...Continued...**

	Special Revenue						
	Orange Library Gift	Pryde Memorial	Orange Agricultural Fair	Allen Poole Memorial	O.P.H.N.S. Special	Town Improvement Program P.A. 86-1	Easement
<b>ASSETS</b>							
Cash and cash equivalents	\$ 47,472	\$ 135,631	\$ 110,762	\$ 4,240	\$ 1,021	\$ 102,731	\$ 15,060
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	\$ 47,472	\$ 135,631	\$ 110,762	\$ 4,240	\$ 1,021	\$ 102,731	\$ 15,060
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Due to other funds	\$ 4,855	\$ -	\$ 493	\$ -	\$ -	\$ 75,725	\$ -
Due to other governments	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	4,855	-	493	-	-	75,725	-
<b>FUND BALANCES (DEFICITS)</b>							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	42,617	135,631	110,269	4,240	1,021	27,006	15,060
Total fund balances (deficits)	42,617	135,631	110,269	4,240	1,021	27,006	15,060
Total liabilities and fund balances (deficits)	\$ 47,472	\$ 135,631	\$ 110,762	\$ 4,240	\$ 1,021	\$ 102,731	\$ 15,060

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009  
...Continued...**

	Special Revenue						
	Park and Recreation Gift	Human Services	Police D.A.R.E.	Mary L. Tracy School	Town Exchange	Special Events and Programs	Historic Preservation
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ 40,452	\$ 562	\$ 37	\$ 32,927	\$ 1,565	\$ 19,718
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	\$ -	\$ 40,452	\$ 562	\$ 37	\$ 32,927	\$ 1,565	\$ 19,718
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governments and agencies	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
<b>FUND BALANCES (DEFICITS)</b>							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	-	40,452	562	37	32,927	1,565	19,718
Total fund balances (deficits)	-	40,452	562	37	32,927	1,565	19,718
Total liabilities and fund balances (deficits)	\$ -	\$ 40,452	\$ 562	\$ 37	\$ 32,927	\$ 1,565	\$ 19,718

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009  
...Continued...**

	Permanent Fund	Capital Projects Town and			Total Non-Major Governmental Funds
		Capital Improvement	School Building Renovations	STEAP	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 4,584	\$ -	\$ -	\$ -	\$ 1,573,797
Accounts receivable	-	-	-	-	160,751
Due from other governments	-	-	-	-	133,156
Permanently reserved investments	31,334	-	-	-	31,334
Total assets	<u>\$ 35,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,899,038</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Due to other funds	\$ 816	\$ -	\$ -	\$ -	\$ 696,799
Due to other governments	-	-	-	-	12
Deferred revenue	-	-	-	-	164,644
Total liabilities	<u>816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>861,455</u>
<b>FUND BALANCES (DEFICITS)</b>					
Reserved for permanent funds	35,102	-	-	-	35,102
Unreserved, reported in: Special Revenue Funds	-	-	-	-	1,002,481
Total fund balances (deficits)	<u>35,102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,037,583</u>
Total liabilities and fund balances (deficits)	<u>\$ 35,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,899,038</u>

**TOWN OF ORANGE, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICITS)  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

	Special Revenue						
	Youth Services	Education Grants	Cafeteria	Orange Family Counseling Services	Orange Drug & Alcohol Action Committee	Federal Drug Property Forfeiture	Police Donations
<b>REVENUES</b>							
Intergovernmental:							
Federal	\$ -	\$ 282,850	\$ 37,380	\$ -	\$ 201	\$ 7,500	\$ -
State	-	51,847	17,151	-	-	6,838	-
Federal commodities	-	-	10,299	-	-	-	-
Program revenues	-	-	312,684	-	-	-	-
Investment income	-	-	-	-	-	-	-
Charges for facilities and services	-	-	-	-	-	-	-
Miscellaneous	-	-	238	-	-	-	223
Total revenues	-	334,697	377,752	-	201	14,338	223
<b>EXPENDITURES</b>							
Public safety	-	-	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	529	-	-
Education - Orange Board of Education	-	334,697	296,024	-	-	-	-
Other	-	-	-	-	-	-	2,658
Total expenditures	-	334,697	296,024	-	529	-	2,658
Excess (deficiency) of revenues over expenditures	-	-	81,728	-	(328)	14,338	(2,435)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	(842)	-	-	(870)	-	-	-
Net change in fund balance	(842)	-	81,728	(870)	(328)	14,338	(2,435)
FUND BALANCES (DEFICITS), beginning	842	-	(77,606)	870	34,752	17,897	4,469
FUND BALANCES (DEFICITS), ending	\$ -	\$ -	\$ 4,122	\$ -	\$ 34,424	\$ 32,235	\$ 2,034

...Continued...

**TOWN OF ORANGE, CONNECTICUT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES (DEFICITS)**  
**NON/MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
**...Continued...**

	Special Revenue						
	School of 21st Century	Narcotics Task Force	Recreation Self Support	LoCIP	School Grants and Donations	Town Road Aid	Orange Visiting Nurses Association
<b>REVENUES</b>							
Intergovernmental:							
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	13,540	-	198,129	-	138,685	-
Federal commodities	-	-	-	-	-	-	-
Program revenues	569,665	-	542,344	-	-	-	-
Investment income	-	-	-	-	-	-	-
Charges for facilities and services	-	-	-	-	-	-	840,942
Miscellaneous	-	-	-	-	7,885	-	-
Total revenues	569,665	13,540	542,344	198,129	7,885	138,685	840,942
<b>EXPENDITURES</b>							
Public safety	-	14,708	-	-	-	-	-
Public works and sanitation	-	-	-	191,061	-	137,170	-
Culture and recreation	-	-	456,013	-	-	-	-
Health and welfare	-	-	-	-	-	-	301,590
Education - Orange Board of Education	505,490	-	-	-	8,685	-	-
Other	-	-	-	-	-	-	-
Total expenditures	505,490	14,708	456,013	191,061	8,685	137,170	301,590
Excess (deficiency) of revenues over expenditures	64,175	( 1,168)	86,331	7,068	( 800)	1,515	539,352
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	-	-	( 72,150)	-	-	-	( 646,077)
Net change in fund balance	64,175	( 1,168)	14,181	7,068	( 800)	1,515	( 106,725)
FUND BALANCES (DEFICITS), beginning	182,354	16,088	100,185	23,355	15,586	-	112,988
FUND BALANCES (DEFICITS), ending	\$ 246,529	\$ 14,920	\$ 114,366	\$ 30,423	\$ 14,786	\$ 1,515	\$ 6,243

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICITS)  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009  
...Continued...**

	Police Special Duty	Senior Reimbursable	Youth Reimbursable	Special Revenue			Elderly Services	Summer School
				Orange-Public Library Estate	Orange Library Endowment			
<b>REVENUES</b>								
Intergovernmental:								
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-	8,450	-
Federal commodities	-	-	-	-	-	-	-	-
Program revenues	-	121,996	7,132	-	-	-	-	21,205
Investment income	-	-	-	-	36	-	-	-
Charges for facilities and services	214,013	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	214,013	121,996	7,132	-	36	-	8,450	21,205
<b>EXPENDITURES</b>								
Public safety	127,292	-	-	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	1,214	-	-	-	-
Health and welfare	-	-	-	-	-	-	4,011	-
Education - Orange Board of Education	-	-	-	-	-	-	-	39,781
Other	-	107,288	354	-	-	-	-	-
Total expenditures	127,292	107,288	354	1,214	-	-	4,011	39,781
Excess (deficiency) of revenues over expenditures	86,721	14,708	6,778	( 1,214)	36	-	4,439	( 18,576)
<b>OTHER FINANCING SOURCES (USES)</b>								
Interfund transfers out	( 86,000)	-	-	-	-	-	-	-
Net change in fund balance	721	14,708	6,778	( 1,214)	36	-	4,439	( 18,576)
FUND BALANCES (DEFICITS), beginning	683	55,395	25,481	12,622	10,052	-	-	( 41,346)
FUND BALANCES (DEFICITS), ending	\$ 1,404	\$ 70,103	\$ 32,259	\$ 11,408	\$ 10,088	\$ -	\$ 4,439	\$ ( 59,922)

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICITS)  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009  
...Continued...**

	Special Revenue						
	Orange Library Gift	Pryde Memorial	Orange Agricultural Fair	Allen Poole Memorial	O.P.H.N.S. Special	Town Improvement Program P.A. 86-1	Easement
<b>REVENUES</b>							
Intergovernmental:							
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	12,576	-	-	-	-	-	-
Federal commodities	-	-	-	-	-	-	-
Program revenues	-	-	127,391	-	-	-	-
Investment income	160	-	203	-	-	4,072	-
Charges for facilities and services	-	-	-	-	-	25,000	-
Miscellaneous	6,343	5,132	-	555	75	-	-
Total revenues	19,079	5,132	127,594	555	75	29,072	-
<b>EXPENDITURES</b>							
Public safety	-	-	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	5,403	19,475	98,777	-	-	-	-
Health and welfare	-	-	-	-	59	-	-
Education - Orange Board of Education	-	-	-	-	-	-	-
Other	-	-	-	-	-	17,679	-
Total expenditures	5,403	19,475	98,777	-	59	17,679	-
Excess (deficiency) of revenues over expenditures	13,676	( 14,343)	28,817	555	16	11,393	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	-	-	-	-	-	-	-
Net change in fund balance	13,676	( 14,343)	28,817	555	16	11,393	-
FUND BALANCES (DEFICITS), beginning	28,941	149,974	81,452	3,685	1,005	15,613	15,060
FUND BALANCES (DEFICITS), ending	\$ 42,617	\$ 135,631	\$ 110,269	\$ 4,240	\$ 1,021	\$ 27,006	\$ 15,060

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

...Continued...

	Special Revenue						
	Park and Recreation Gift	Human Services	Police D.A.R.E.	Mary L. Tracy School	Town Exchange	Special Events and Programs	Historic Preservation
<b>REVENUES</b>							
Intergovernmental:							
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-	-
Federal commodities	-	-	-	-	-	-	-
Program revenues	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Charges for facilities and services	-	-	-	-	-	-	-
Miscellaneous	-	26,174	-	-	7,350	16,818	74
Total revenues	-	26,174	-	-	7,350	16,818	74
<b>EXPENDITURES</b>							
Public safety	-	-	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	528
Health and welfare	-	4,256	-	-	-	-	-
Education - Orange Board of Education	-	-	-	-	-	-	-
Other	-	-	-	-	6,253	25,587	-
Total expenditures	-	4,256	-	-	6,253	25,587	528
Excess (deficiency) of revenues over expenditures	-	21,918	-	-	1,097	( 8,769)	( 454)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	( 4,319)	-	-	-	-	-	-
Net change in fund balance	( 4,319)	21,918	-	-	1,097	( 8,769)	( 454)
FUND BALANCES (DEFICITS), beginning	4,319	18,534	562	37	31,830	10,334	20,172
FUND BALANCES (DEFICITS), ending	\$ -	\$ 40,452	\$ 562	\$ 37	\$ 32,927	\$ 1,565	\$ 19,718

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICITS)  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009**

..Continued...

	Permanent Fund	Capital Projects Town and School Building Renovations	STEAP	Total Non-Major Governmental Funds
<b>REVENUES</b>				
Intergovernmental:				
Federal	\$ -	\$ -	\$ -	\$ 327,931
State	-	-	44,422	491,638
Federal commodities	-	-	-	10,289
Program revenues	-	-	-	1,702,417
Investment income	2,461	-	-	6,932
Charges for facilities and services	-	-	-	1,079,955
Miscellaneous	-	11,390	-	82,257
	2,461	11,390	44,422	3,701,429
<b>EXPENDITURES</b>				
Public safety	-	-	-	142,000
Public works and sanitation	-	-	44,422	372,653
Culture and recreation	-	-	-	581,410
Health and welfare	-	-	-	310,445
Education - Orange Board of Education	-	-	-	1,184,677
Other	-	-	-	159,819
Total expenditures	-	-	44,422	2,751,004
Excess (deficiency) of revenues over expenditures	2,461	11,390	-	950,425
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund transfers out	-	( 11,390)	( 52,802)	( 874,450)
Net change in fund balance	2,461	-	( 52,802)	75,975
FUND BALANCES (DEFICITS), beginning	32,641	-	52,802	961,608
FUND BALANCES (DEFICITS), ending	\$ 35,102	\$ -	\$ -	\$ 1,037,583

**TOWN OF ORANGE, CONNECTICUT  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2009**

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	<u>Balance, July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2009</u>
<b>ASSETS</b>				
Cash and cash equivalents				
Employee Savings	\$ 3,810	\$ -	\$ 3,810	\$ -
Performance Bonds	<u>396,337</u>	<u>96,432</u>	<u>215,769</u>	<u>277,000</u>
Total cash and cash equivalents	<u>400,147</u>	<u>96,432</u>	<u>219,579</u>	<u>277,000</u>
<b>Total Assets</b>	<u>\$ 400,147</u>	<u>\$ 96,432</u>	<u>\$ 219,579</u>	<u>\$ 277,000</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 400,147</u>	<u>\$ 96,432</u>	<u>\$ 219,579</u>	<u>\$ 277,000</u>

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF PROPERTY TAXES LEVIED,  
COLLECTED AND OUTSTANDING  
FOR THE YEAR ENDED JUNE 30, 2009**

Grand List	Balance Uncollected June 30, 2008	Current Levy	Lawful Corrections		Transfers to Suspense	Balance to be Collected	Collections			Total	Balance Uncollected June 30, 2009
			Additions	Deductions			Taxes	Interest	Fees		
2007	\$ -	\$ 48,507,867	\$ 901,240	(\$ 926,394)	\$ -	\$ 48,482,713	\$ 48,084,381	\$ 105,073	\$ 1,542	\$ 48,190,996	\$ 398,332
2006	310,132	-	845,261	( 864,457)	-	290,956	157,367	29,522	1,199	188,088	133,559
2005	90,243	-	-	321	( 22,856)	66,866	40,299	12,896	312	53,467	26,567
2004	35,710	-	-	-	( 24,720)	10,990	16,952	7,940	126	25,018	( 5,962)
2003	( 29,507)	-	-	-	-	29,507	3,987	2,572	104	6,663	( 33,494)
2002	( 17,257)	-	-	-	( -)	17,257	-	-	-	-	( 17,257)
2001	4,350	-	-	-	-	4,350	-	-	-	-	4,350
2000	3,550	-	-	-	-	3,550	55	67	-	122	3,495
1999	5,359	-	-	-	-	5,359	-	-	-	-	5,359
1998	813	-	-	-	-	813	-	-	-	-	813
1997	3,216	-	-	-	-	3,216	34	62	-	96	3,182
1996	1,441	-	-	-	-	1,441	-	-	-	-	1,441
1995	1,288	-	-	-	-	1,288	-	-	-	-	1,288
1994	1,648	-	-	-	-	1,648	-	-	-	-	1,648
1993	612	-	-	-	-	612	-	-	-	-	612
1992	906	-	-	-	-	906	-	-	-	-	906
1991	( 1,106)	-	-	-	1,106 *	-	-	-	-	-	-
	<u>\$ 411,418</u>	<u>\$ 48,507,867</u>	<u>\$ 1,746,501</u>	<u>(\$ 1,791,372)</u>	<u>(\$ 46,470)</u>	<u>\$ 48,827,944</u>	<u>\$ 48,303,075</u>	<u>\$ 158,092</u>	<u>\$ 3,283</u>	<u>\$ 48,464,450</u>	<u>\$ 524,869</u>

\*Uncollected taxes eliminated pursuant to Section 12-165 of the CT General Statutes.

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF DEBT LIMITATION  
YEAR ENDED JUNE 30, 2009**

The Town's statement of Debt Limitation under Connecticut General Statutes, Section 7-374(b) as of June 30, 2009 is as follows:

Total tax collections (including interest and lien fees) for the year ended June 30, 2009	\$ 48,464,450
Reimbursements for revenue loss:	
Tax relief for the elderly and disabled	72,054
Base	\$ 48,536,504

The Connecticut General Statutes provide that the total authorized debt of the Town shall not exceed seven times the above base cash receipts, of \$339,755,521, nor shall the total authorized particular purpose debt exceed the individual debt limitations reflected in the table below:

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt limitation:					
2-1/4 times base	\$ 109,207,134	\$ -	\$ -	\$ -	\$ -
4-1/2 times base	-	218,414,268	-	-	-
3-3/4 times base	-	-	182,011,890	-	-
3-1/4 times base	-	-	-	157,743,638	-
3 times base	-	-	-	-	145,609,512
Total debt limitation	109,207,134	218,414,268	182,011,890	157,743,638	145,609,512
Indebtedness:					
Bonds payable	13,217,867	4,277,133	-	-	-
Net Amity Regional School District debt	-	33,889,887	-	-	-
Claims and judgments	-	-	960,628	-	-
Mortgage payable	500,000	-	-	-	-
Assessments receivable	-	-	( 60,900)	-	-
Total indebtedness	13,717,867	38,167,020	899,728	-	-
Excess of debt limitation over indebtedness at June 30, 2009	\$ 95,489,267	\$ 180,247,248	\$ 181,112,162	\$ 157,743,638	\$ 145,609,512



## **DISABILITY**

The Town of Orange does not discriminate on the basis of disability in admission to, access to, or operations of its programs, services, or activities; nor does it discriminate on the basis of disability in its hiring or employment practices. This notice is provided as required by Title II of the Americans with Disabilities Act of 1990.

Questions, concerns, complaints, or requests for additional information regarding the ADA may be forwarded to the Town of Orange's ADA Compliance Coordinator c/o the Building Official, Town Hall, 617 Orange Center Road, Orange, CT 06477, Telephone (203) 891-4788, Monday through Friday, 8:30 a.m. – 12:00 noon.

Individuals who need auxiliary aids for effective communication in programs and services are invited to make their needs and preferences known to the ADA Compliance Coordinator.

This notice is available in large print, on audio tape, and by staff reader, from the ADA Compliance Coordinator.

**Orange Town Hall • 617 Orange Center Road • Orange, Connecticut 06477**



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