

# ANNUAL TOWN REPORT

For the Fiscal Year Ending 6/30/11



**Orange, Connecticut**

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



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

With the help of many, the Town of Orange continued to survive the economic storm. We were able to negotiate salary freezes with all union contracts that came due. A large thank you must go out to all town employees who helped with their part not to receive a salary increase.

The Town deferred the re-evaluation process for one year through the legislation passed in Hartford with the help of State Representatives Themis Klarides and Paul Davis and State Senator Gayle Slossberg. The Town will budget for a re-evaluation in the 2012-2013 fiscal year.

Orange anxiously watched the development of the former cinema site and vacant land into the new home of United Illuminating's Corporate Headquarters and Operations Center which will open in the spring of 2012. We have seen a major increase in the occupancy rate of much vacant space along the Post Road Corridor. This excitement brings hope for the future.

The town faced one of its largest threats for an affordable housing project with a proposal submitted by the Hubbell Corporation. At a town meeting, residents voted to bring the project to referendum to decide whether the town should buy the land.

With the help of our U.S. Congress Representative Rosa DeLauro and the Omnibus Bill we were also fortunate to receive a \$237,500 grant for the construction of Edison Road which will help bring more industry to our area.

A replacement bridge was constructed over the Wepawaug River at the Brooks Conservation area with the help of many volunteers. This was built after being on the drawing table for over twelve years. A welcome addition to the area for safe travels while enjoying one of our many open space areas in town.

The Town continued to move forward on projects and evaluations of needed maintenance and repairs to town buildings, roads and support to infrastructure. The cooperation of the Orange Board of Education made it possible to advance in these challenging times and plan for the future so impacts are blended in with care and concern for all residents of the town, while providing for our youngest residents.

I look forward to FY 2012-2013 with much excitement to complete projects, start new projects and develop new economic development initiatives.

*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)
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)	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)**

**Park & Recreation**

203-891-4790  
Fax 203-891-2173  
8:30 a.m. – 4:30 p.m.  
Monday – Friday  
Town Pool – 203-891-4761

**Community Services**

203-891-4788	Youth Services	203-891-4785
Fax 203-891-2191	Transportation	203-891-4788
8:30 a.m. – 4:30 p.m.	Senior Center	203-891-4789
Monday – Friday	Outreach Worker	203-891-4787

**THE CLARK BUILDING**

**(605A Orange Center Road)**

**Orange Visiting Nurse Association**

203-891-4752 Fax 203-891-2169

**Orange Economic Development Corp.**

203-891-1045 Fax 203 - 891-1044

**Family Counseling Services/Bridges**

203-795-6698/203-878-6356

**Orange Drug/Alcohol Action Committee**

203-891-4701 Fax 203-891-2169

**Orange Chamber of Commerce**

203-795-3328 Fax 203-795-5926

**OTHER TOWN SITES**

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
Animal Control- 664 E. Broadway, Milford.....	203-783-3279

**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
Probate Court – Parsons Govt Center Milford.....	203-783-3205

## DIRECTORY OF TOWN OFFICIALS

First Selectman.....	James M. Zeoli
Selectmen .....	Joseph F. Blake, Mitchell R. Goldblatt, Ralph G. Okenquist Patricia M. Pearson, Judith 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.....	Denise Stein
Community Services Senior Services Coordinator .....	Dennis Marsh
Community Services Youth Coordinator.....	John Ulatowski
Drug/Alcohol Action Committee Coordinator .....	Joan Kreiger
Emergency Management Director .....	Fred Palmer
Finance & Administration Director .....	Albert W. Chiarenzelli
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 Director .....	Suzanne Nettleton
Park & Recreation Director .....	Daniel Lynch
Police Chief .....	Robert Gagne
Police Chief, Assistant .....	Edward Koether
Probate Judge .....	Beverly Streit-Kefalas
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 .....	Kevin McNabola
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.....	Trish Pearson
Town Committee Chairman - Republican .....	Rick Roberts
Treasurer .....	Joseph Scaglia
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 M. Zeoli, First Selectman (11/11)    Joseph F. Blake (11/11)    Mitchell R. Goldblatt (11/11)  
Ralph G. Okenquist (11/11)    Patricia M. Pearson (11/11)    Judith W. Williams (11/11)

#### **BOARD OF FINANCE**

Kevin Houlihan, Chairman (11/11)    Joseph P. Nuzzo (11/13)    James Leahy (11/11)  
Kevin Moffett (11/11)    John Cifarelli (11/13)    Ralph Aschettino (11/11)  
Richard Zorena (11/11)-alternate

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

Walter Clark, IV, Chairman (11/13)    Paul Kaplan (11/12)    Rick Mangione (11/11)  
Judy Smith- Morgan (11/11)    Oscar Parente (11/13)    William Perfetto (11/11) – alternate  
Paul Dinice - Zoning Enforcement Officer

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

Jeanne Consiglio-Hoin, Chairman (11/13)    Pat Ziman, (11/11)    Amy Criscuolo (11/13)  
Jeffrey Cap, (11/13)    Scott Massey (11/13)    Kristen Powell (11/11)  
Leticia Hashem (11/11)    Jody Dietch (11/11)    Keith Marquis (11/11)  
Debra Marino (11/13)

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

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

Sue L. Cohen (11/13)    Philip Grande, Jr. (11/11)    Joseph Abbatiello (11/11)  
Thomas Hurley (11/13)    Diane Crocco (11/11)    Steven DeMaio (11/13)  
Angela McNabola (11/11)

#### **CONSTABLES**

Randolph Thomas (11/11)    Shonnie DelloRusso (11/11)    Santo Galatioto, Jr (11/11)  
Michael Donadeo (11/11)    Jody Daymon (11/11)    Doris Knight (11/11)  
Robert Shanley (11/11)

#### **REGISTRARS OF VOTERS**

Mary DeVito, Republican Registrar (1/11)    Carmela N. Apuzzo, Democratic Registrar (1/11)

#### **TOWN CLERK**

Patrick B. O'Sullivan, II (1/12)

#### **TAX COLLECTOR**

Sandra Pierson (11/11)

#### **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 Shiffrin (1/13)

#### **STANDING COMMITTEES**

##### **Appointed**

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

Richard Cenami, Chairman (12/13)    Richard Falcigno (12/11)    Albert Melotto (12/13)  
Richard Polio (12/11)    Anthony Caserta (12/11)



**CASE MEMORIAL LIBRARY COMMISSION**

Kenneth Ziman, Chairman (12/13)	Ursula Hindel (12/13)	Katalin Baltimore, V. Chair (12/11)
Maureen White (12/13)	Elizabeth Meyer (12/13)	Diana Duarte (12/13)
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)	Dolores Nastro (12/13)	

**ORANGE VISITING NURSES ASSOCIATION BOARD**

Thomas Krause, Chairman (12/13)	Julie Davis (12/11)	Stan Rutowicz (12/11)
Evan London (12/11)	Marianne Bauer (12/13)	Jean Virshup (12/11)
Loretta Smith (12/11)	Patricia Zeoli (12/13)	Barbara Bacal (12/13)

**PARK & RECREATION COMMISSION**

Joseph Lembo, Chairman (10/12)	Lisa Zarny (10/12)	David Baretta (12/11)
Chuck Stackpole (10/12)	James O'Connor (12/11)	Stephen Bospuda (12/11)
Linda Kantor (10/12)	Nicholas Bencivengo (12/11)	

**BOARD OF POLICE COMMISSIONERS**

Don Lewis, Chairman (12/12)	Mark Grasso (12/13)	Susan Lewin (12/11)
John Barton (12/13)	Roy Cuzzocreo (12/11)	

**SAFETY COMMISSION**

Fred Palmer, Chairman (12/11)	Robert Gagne (12/11)	Charles Gagel (12/11)
Fred Trotta (12/11)	Timothy Smith (12/11)	John Barton (12/11)
Tim James (12/11)	Suzanne Nettleton (12/11)	
Peter Boppert, OVFA Representative	First Selectman James Zeoli, ex officio	

**ORANGE GOVERNMENT ACCESS TELEVISION (OGAT)**

Sol Silverstein, Chairman (12/13)	Gary DelPiano (12/11)	Nancy Nastro (12/11)
Stephen Hechtman (12/13)	Stanley Czuba (12/13)	Andrea Shiffryn (12/11)
Ron Davis, Coordinator	Bridget Albert (12/13)	

**TREE COMMITTEE**

Gail Nixon, Chairman (10/11)	Nancy Nyhan (10/12)	
John Dorais (10/13)	Philip Grande (10/13)	Ed Vaughn, Tree Warden

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

Anthony Monaco, Chairman (3/12)	Paul Tarbox (3/12)	Richard Manley (3/12)
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**WATER POLLUTION CONTROL AUTHORITY**

Robert Kleffman, Chairman (2/13)	Michael Visnic (2/15)	Nick Mastrangelo (2/12)
Philip Grande, Sr. (2/14)		James Hassenmayer (2/12)

**INLAND WETLANDS & WATER COURSES COMMISSION**

Rick Mangione, Chairman (12/11)	Lesley Giovanelli, (12/11)	Ronald Ruotolo (12/13)
Frederick Kendrick (12/13)	William Perfetto (12/11)	James Ewen (12/13)
Diana Ross (12/11)	R. Scott Allen, Enforcement Officer	

**BOARD OF ZONING APPEAL**

Noah Eisenhandler, Chairman (12/11)	Pat Panza (12/12)	Kenneth Gambardella (12/13)
Rudolph Miller (12/13)	Gregory Natalino (12/11)	Mathew Pickering (12/11) – 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  
Robert DeFeo  
First Selectman James Zeoli  
Kevin Houlihan  
Edwin Lieberman  
Joseph Lembo  
Ernest Lucarelli  
Dr. Tim James  
Robert Gagne

#### CLEAN ENERGY TASK FORCE

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

#### ELDERLY HOUSING LIAISON COMMITTEE

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

#### ORANGE COUNTRY FAIR COMMITTEE

Karen McCausland, Co-Chair (12/11)  
Marianne Bauer (12/11)  
Rowland Hine (12/11)  
Emory Allaire (12/13)  
Robert Fantarella (12/11)  
Bryan Clark (12/13)  
Wilson Daymon (12/11)  
Paul Estok, III (12/13)  
Walter Bspuda (12/11)  
Gerald Butcher (12/13)  
Kevin Monck, Co-Chair (12/11)  
Robert Archambault (12/11)  
George Plaskowitz (12/13)  
Walter Hine (12/11)  
Stephen Bspuda (12/13)

#### ORANGE FAMILY COUNSELING

##### ADVISORY COMMITTEE

Michael Mizzone, (12/12)  
Patricia Miller (12/13)  
John P. McGill (12/14)  
Joseph D. Sullivan (12/11)

#### 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  
Charles Waskiewicz  
Michael Paolini

#### MEMORIAL DAY COMMITTEE

Kevin Gilbert, Chairman (1/11)  
Robert Gagne (1/11)  
Donald Jewell (1/11)  
George Geane 1/11)  
Al deCant (1/11)  
John S. Sullivan (1/11)  
Robert Mirto (1/11)  
Mary Jewell (1/11)  
Richard Hoin (1/11)  
Al Pol (1/11)  
Tim James (1/11)  
John P. Sullivan (1/11)  
Frederick O'Brien (1/11)  
Andrew Steinbrick (1/11)  
Jonathan Handy (1/11)  
Robert Stankye, Jr. (1/11)  
Richard Manley (1/11)  
James Marena (1/11)  
Ronald Wachter (1/11)

#### MUNICIPAL AGENT FOR THE ELDERLY

Denise Stein (2/13)

#### OPEN SPACE SEARCH COMMITTEE

Albert M. Clark, III, Chairman  
Fred DeDomenico  
Dorothy L. Berger

**PENSION BOARD**

Eric Hendlin, Chairman (12/11)      Frederick Schumacher (12/11)      Howard Treat Jr. (12/11)  
Jose Taverner (12/11)      Selectman Mitchell Goldblatt (12/11)

**PERSONNEL COMMITTEE**

First Selectman James Zeoli      Selectman Joseph Blake      Selectman Ralph Okenquist

**ORANGE RAILROAD STATION COMMITTEE**

Joseph Lembo, Co-Chairman      Paul Grimmer      Len Farber  
Armand Cantafio      Rudy Zimmerman      Robert Archambault

**RECYCLING COMMITTEE**

Thomas George      Nancy Bencivengo      Barbara Ekman  
Mitchell Goldblatt      Fred Parnoff      Margaret Bota  
Stephanie Jatlow, Alternate      Ed Lieberman      John Brown

**SAFETY & HEALTH COMMITTEE**

Carol Nardini, Chairman (4/12)      Robert Gagne (4/12)      Donald Foyer (4/13)  
Fred Schumacher (4/13)      Meryl Farber (4/13)      Karen Goldberg (4/13)  
Dan Lynch (4/12)      Joseph Oleschuk (4/12)      Karin Lewis (4/12)

**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      Carol Rapuano      Robert Annicelli  
Jeffrey Dyer      John LaViola      Elaine Arena

**YOUTH SERVICES**

Marie Gull, Chairman (12/11)      Robert Catalde (12/11)      Sharon Stockel (12/11)  
John Manfreda (12/11)      Peter Boppert (12/11)      Robert Gagne (12/11)  
Jon O'Keefe 12/11)      Jennifer Fenton (12/11)      Miranda Demerjian, Student Rep  
Rachel Marcus, Student Rep      Bobby Brown (12/11) Student rep  
John Ulatowski, Coordinator

**REPRESENTATIVES**

**Appointed**

**REGIONAL ACTION COUNCIL**

Joan Kreiger

**ADVISORY COUNCIL FOR CABLE TV**

Marlene Silverstein (06/13)      Pasquale Tancreti (06/13)      Ronald Davis (06/13)

**AMITY FINANCIAL ADVISORY BOARD**

Joseph Nuzzo

**DISTRICT ANIMAL CONTROL BOARD**

**ORANGE REPRESENTATIVES**

James M. Zeoli (6/11)      Frederick Dray (6/12)

**BRIDGES**

John P. McGill      Richard Flynn

**CATCHMENT AREA COUNCIL #6**

Linda Corriveau (4/12)

**COUNCIL OF GOVERNMENTS**

First Selectman James M. Zeoli (11/11)

**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 (12/11)  
Ken Gambardella, Deputy Meeting Moderator (12/11)  
Shelby Wilson, Deputy Meeting Moderator (12/11)

**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 (12/12)

**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 2011 THROUGH OCTOBER 2012**

- September,2011.....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  
if personal property is subsequently transferred or disposed of.
- Oct. 2, 2010 to  
Sept.30, 2011.....Supplementary List for motor vehicles purchased in this period will become  
due on January 1, 2012.
- 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 22..... Saturday elector session for new voters – 10 a.m. –2 p.m.
- November 1..... Cut off date for admission of electors for 18 year old residents and for  
residents of a municipality who moved on or before October 26, 2011.  
Session from 9 a.m. - 8 p.m.
- Nov. 1 to March 15... Applications for those eligible for energy assistance.
- November 7..... Limited session from 9 a.m.-12 noon for Admission of Electors – only  
those qualified since October 26, 2010.
- November 8 ..... Municipal Election - polls open 6:00 a.m. - close at 8:00 p.m.
- Jan. 1, 2012..... 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 2010 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.
- March 31.....Last day for paying Real Estate Taxes before liens are recorded.
- April 1.....All unpaid Real Estate Taxes will be liened as of this date.
- May 15.....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, 2012.....First installment of Grand List 10/11 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 1.....Last day to pay taxes without interest for the taxes due July 1, 2012 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.

## ANIMAL CONTROL

From July 1, 2010 through June 30, 2011 District Animal Control received the following totals:

<u>Bethany</u>	<u>Orange</u>	<u>Woodbridge</u>
62 Animals	41 Animals	54 Animals
336 Calls	347 Calls	288 Calls

The staff handled 157 animals and 971 calls for the three towns.

In December, 2010 the Orange Board of Selectmen voted to leave District Animal Control giving the required six month notice.

Total dogs and cats taken by District Animal Control – 189 of which 88 were redeemed by their owners. The other 101 were adopted out as pets. District Animal Control received 1,446 complaints from residents.

7 animals had to be put down due to illness or injury.

6 animals were dead on arrival.

12 bites were reported.

16 infractions were issued and 1 charge of animal cruelty.

Bethany - 32 animals redeemed. 27 sold as pets. 10 infractions issued

Orange - 32 animals redeemed. 34 sold as pets. 5 infractions issued  
1 charge of animal cruelty.

Woodbridge - 25 animals redeemed. 40 sold as pets. 1 infraction issued

These numbers are not inclusive of wildlife calls.

## 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 thirty cases from appellants concerning the October 1, 2009 grand list.

A summary of the April appeals is as follows:

Residential	19
Commercial	6
Business Personal Property	<u>5</u>
Total Appeals	30

Out of thirty appeals filed, seventeen were granted relief and thirteen were denied.

Total assessment reductions awarded before phase-in equaled -14,034,000 in assessed value before the implementation PA 09-60.

The total assessment reductions after phase-in via the implementation PA 09-60 equaled -12,483,720 in assessed value. The tax exempt status of Yale 's property at 141 Frontage Rd accounted for a \$11,757,080 loss in assessed value, alone, in this session of the Board of Assessment Appeals.

## ZONING BOARD OF APPEALS

Meetings of the Zoning Board of Appeals are held on the first Monday of each month at 7:30 p.m., in the meeting room of the Orange Town Hall. 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 weeks prior to each regularly scheduled meeting. Application forms are available in the Zoning Office at Town Hall. Fees must accompany all petitions for properties.

During fiscal year 2010-2011, the ZBA approved seven petitions. Six petitions were denied. One decision of the Zoning Enforcement Officer was upheld.

## ASSESSOR'S REPORT

The following displays the computations for the October 1, 2009 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 2009 grand list was filed with the Town Clerk on or before February 28, 2010.

### Phase-in and Public Act 09-60

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. On June 1, 2009, the Board of Selectmen approved SB#997, also known as Public Act 09-60, which effectively suspends the phase-in process and freezes real estate assessments in the second year of phase in until the next scheduled general revaluation. Local passage of Public Act 09-60 required the reformulation of the 2008 grand list. The revised 2008 grand list abstract reflecting the provisions of PA 09-60 was filed with the Town clerk on June 22, 2009. The October 1, 2009 grand list reflects the provisions Public Act 09-60.

### Tax exempt

The tax exempt real estate section of the October 1, 2009 grand list decreased from 159,407,000 to 158,812,100. This decrease was the net effect of declaring real property owned by Hope Academy taxable; coupled with an increase in tax exempt value from the construction of a new water tank by the SCRWA on Grassy Hill Road.

### 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, 2009 before adjustments by the Board of Assessment Appeals equaled 2,190,164,425 or an increase of 1.00267 percent (2.67 tenths of one percent), when compared to the October 1, 2008 reformulated gross taxable grand list before corrections from the Board of Assessment Appeals which equaled 2,184,340,092.

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, 2009 grand list before adjustments from the Board of Assessment Appeals equaled 15,058,124, a decrease of 403,232 when compared to the total exemptions posted, *excluding phase-in*, for October 1, 2008 grand list which was 15,461,356. 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.

**Phase-in Exemptions**

The exemption amount attributed to the phase-in for the October 1, 2009 grand list before Board of Assessment Appeals equaled 419,891,928.

The exemption amount attributed to the phase-in for the October 1, 2008 reformulated grand list before Board of Assessment Appeals equaled 417,637,812.

**Net Grand List –Growth Estimate**

The net grand list is the sum of all taxable assessments after exemptions. Since the phase-in is in effect, this section of the grand list report presents the October 1, 2009 net grand list **before phase-in** and before adjustments from the Board of Assessment Appeals to illustrate **growth**. The October 1, 2009 net grand list displayed an increase of 1.00287133 (**2.8713 tenths of one percent**) as compared with the October 1, 2008 reformulated net grand list before adjustments from the Board of Assessment Appeals. The following compares the 2009 net grand list, **prior to phase in** and before Board of Assessment Appeals and the 2008 net grand list, **prior to phase-in** and before adjustments by the Board of Assessment Appeals:

**Growth- 09 vs. \* 08 with out Phase In**

	<u>2009 Net Grand List</u>	<u>2008 Net Grand List</u>	<u>% CHANGE</u>
real estate net	1,971,063,110	1,963,757,210	1.00372037
personal property net	91,865,891	91,827,895	1.00041377
motor vehicle net	<u>112,177,300</u>	113,293,631	0.99014657
Net total	2,175,106,301	2,168,878,736	1.00287133

**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**. On June 1, 2009 the Orange Board of Selectmen approved SB#997, also known as Public Act 09-60, which effectively suspends the phase-in process and freezes real estate assessments in the second year of phase in until the next scheduled general revaluation. The passage of Public Act 09-60 required the reformulation of the 2008 grand list. The revised 2008 grand list abstract reflecting the provisions of PA 09-60 was filed with the Town clerk on June 22, 2009. The October 1, 2009 grand list reflects the provisions Public Act 09-60. For purposes of comparison, the revised 2008 grand list filed June 22, 2009 will be used:

<b>Category</b>	<b>2009 Net Grand List PA 09-60</b>	<b>2008 Net Grand List PA 09-60</b>	<b>%CHANGE</b>
<b>net real estate v</b>	<b>1,551,171,182</b>	1,546,119,398	1.003267
<b>net motor vehicle</b>	<b>112,177,300</b>	113,293,631	0.990147
<b>net business personal property</b>	<b><u>91,865,891</u></b>	<u>91,827,895</u>	1.000417
<b><u>total net phase-in grand list</u></b>	<b>1,755,214,373</b>	<b>1,751,240,924</b>	1.002269

An increase of **1.002269 percent ( 2.269 tenths of one percent)** is calculated as the increase between the October 1, 2009 phase in net grand list, adjusted for the provisions of PA09-60, before Board of Assessment Appeals and the October 1, 2008 phase in net grand list, adjusted for the provisions of PA09-60,before Board of Assessment Appeals.

### **Real Estate**

The meager growth in the real estate section of 2009 grand list, **3.267 tenths of one percent**, reflects both the regional slow down in new construction and the continuing economic malaise which is gripping not only the Northeast but the rest of the nation as well.

### **Motor Vehicle**

The motor vehicle section of this grand list decreased **9.5 tenths of one percent** as compared with totals posted for 2008. The value of newly registered current model year passenger cars were insufficient to off set the accrued depreciation from recurring vehicles. The total number of registered vehicles declined by 151 vehicles or 1.39% from totals posted in 2008. Through the local hybrid exemption, forty two passenger vehicles received total exemption from local property taxes. The total loss in assessed value from this ordinance equaled 593,190 in assessed value.

### **Business Personal Property**

This section of the grand list increased by a very modest **4.14 hundredth of one percent** when compared with totals posted in 2008. The major contributor to this grand list was, once again, Connecticut Light and Power. New equipment purchases were down from 2008 and 120 accounts were deleted since they were out of business. Eighty seven new small businesses were added to this section of the 2009 grand list.

As in past years, performance trends are enclosed for each section of the grand list together with the allocation of the 2009 net grand list *before* the application of phase-in. The top 10 taxpayers for 2009 are also included in both non phase in and PA09-60 phase-in formats.

## **BUILDING DEPARTMENT**

On August 1, 2009 the State of Connecticut adopted amendments to the statewide building code. This code is 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 that our 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 Building Department also works with the Fire Marshal's Office to evaluate structural damage as a result of fire or other causes.

In fiscal year 2010-2011, the Building Department issued 930 permits for building, electrical, plumbing and mechanical work. The value of construction for all the permits issued was over 75 million dollars.

Two of the permits that were taken out in July 2010, were issued for the construction of an office building and a maintenance building for the United Illuminating Company on Marsh Hill Road. These two buildings will be occupied by most of the U.I 's office workers and most of their vehicles. We expect partial occupancy by late fall of 2011.

## **CAPITAL PLANNING COMMITTEE**

The Ad Hoc Capital Planning Committee continued its annual activity of requesting inputs from the various Town departments, boards, and commissions for Short Term Capital Projects. The committee met many times reviewing those inputs and subsequently recommending two projects to the Board of Finance: Replacement of the HVAC system in the Police Department headquarters, and the procurement of a large tractor/mower for the Park & Recreation Department for inclusion in the annual town operating budget.

The Committee also requested a 10-year capital plan from all the organizations. The Committee reviewed the submittals, conducted site visits at the elementary schools, High Plains Community Center, Case Memorial Library, and Police Headquarters. The results of the visits and the requested projects are still being evaluated by the committee. A report to the Board of Finance will be submitted early in FY 2012.

There were no Short Term Capital Projects included in the FY 2011 Operating Plan.

## 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 & Deaths), Elections and Referendums, as well as various other town records to be in compliance with state statutes, federal regulations and the town charter.

State Election was held on November 2, 2010      Election Totals in Orange

Governor	Foley/Boughton	3656
	Malloy/Wyman	2600

There was approximately a 64% voter turnout.

There was a Special Town Meeting on October 7, 2010 to appropriate \$200,000.00 for expenses relating to the Hubbell Incorporated matter; the voters/electors at the meeting approved the funds.

Amity School Operating Budget	5-04-11	\$43,408,621	passed
Town Operating Budget 11-12	5-19-11	\$56,486,955	passed

The Annual Town Meeting was held May 12, 2011 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 11-12, prepared by the Board of Finance, was presented and deferred to a machine vote referendum, which was held on May 19, 2011.

### Vital Statistics

	<u>2009</u>	<u>2010</u>	<u>2011</u>
Births	66	69	87
Deaths	149	130	152
Marriages (issued)	56	65	73

### Town Revenues

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>
Marriage	638	737	803
Recording Fees	61,958	71,807	78,753
Conveyance	218,282	229,418	162,002
Dog License	3,769 (town)	3,285	4,085
Miscellaneous/Copies	12,490	9,251	13,185
Vital	5,641	7593	11,583
Historic Preservation	2,325	2,512	2700
LOCIP	6,975	7,536	8100

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 \$3,000, which was used to restore the oldest maps.

## **COMMUNITY SERVICES**

The Community Services Department entered its 31<sup>st</sup> year of delivering social services to the residents of Orange. Services and programs include a full array of services for seniors and youth, medical transportation for persons with disabilities and seniors, socialization and support groups for persons with disabilities. Behavioral health services are provided through a contract with Bridges, Inc., A Community Support System. The Department also provides support to income-eligible residents through its Community Assistance Fund. We also provide special assistance during the holidays, and partner with the Lions Club for a Thanksgiving weekend dinner. Of note, Joanne Byrne, Senior Services Coordinator, retired after six years of service to the seniors in Orange. Joanne created a lively and well-utilized center that appeals to older citizens, and for that we are grateful. Dennis Marsh, former Outreach Worker, was promoted to the position of Senior Services Coordinator. In February, we welcomed Denise Stein who was formerly the Outreach Worker for the Town of Fairfield, as our new Outreach Worker. With budget cutbacks, staff has exercised considerable effort to fundraise to continue services and programs. The town is fortunate to have such a group of committed, resourceful, and compassionate professionals at their service. Through the generosity of individuals, families, local businesses, civic and services groups, close to \$17,000 was raised for the Community Assistance Fund. Also, the Rotary Club of Orange and the regional Rotary Club awarded Community Services a grant for \$4,000 to enhance the capacity of our food pantry. Cabinets and countertops were purchased and installed to add storage space for the food pantry. A special thanks go to Peter Boppert and his Senior Leadership team for fundraising, and to Peter and various helpers in installing the cabinets. The generosity of the members of this community indeed make Orange a special place to live.

### **ELDERLY OUTREACH, MUNICIPAL AGENT FOR THE ELDERLY**

During the Fiscal Year 2010-2011, the Energy Assistance Program was conducted with 295 applications taken. In addition there were 135 households assisted through the Community Assistance Fund. The Food Pantry also saw an increase helping 104 households this past year.

Additionally, five different insurance companies were invited to present their Medicare Advantage Plans for 2011. Attendance was good, with 104 overall averaging 20.5 per seminar.

Monthly articles continue to be written concerning services and programs that affect seniors. A Domestic Violence Panel Discussion was also held. The Friendly Visitor Program continues to provide services with 10 matches totaling 503 hours for an average of 50.3 hours of visiting and telephone reassurance a month.

The Bingo Sponsor of the Month continues to be popular and assists in bringing in revenue for the Community Assistance Fund.

The Outreach Worker also continues to be a presence at Public Events such as the Annual Health and Safety Fair along with the first annual A Fair to Remember.

## **ORANGE SENIOR SERVICES**

The Orange Senior Center provides activities that promote independence, creativity, and sound physical and emotional health for residents over the age of 55. There is no membership fee for residents. Non-residents may join for \$10 a year for a single person and \$15 for two people living at the same address. The membership of the center has increased from 1921 at the end of FY 2009-10 to 1979 at the end of FY 2010-11.

The Senior Center organized for Older Americans Month, a Senior Art Exhibit at the Case Memorial Library. Twenty-four artists participated by displaying 52 pieces. The Senior Center along with the Senior Connections group of the Orange Chamber of Commerce hosted "A Fair to Remember" which drew over 225 people.

Three town residents were honored at the annual Pasta Festa! Supper as Living Treasures. The annual summer cookout was attended by 166 seniors in July, 2010. The Senior Center arranged for many day, overnight, and longer trips, including a 7 day trip to France, Radio City Music Hall for Christmas, and a 6 day Canadian Cruise.

Classes and activities are offered to exercise and stretch the body, mind, and spirit including yoga, tai chi, watercolor painting, computers, bridge lessons, zumba gold, fitness, tap dancing, line dancing, chair exercise, opera appreciation, and arthritis exercise classes. A monthly Ladies Lunch and Learn and Men's Club presents speakers on interesting topics. The afghan ladies made afghans for foster children. The Orange VNA provided frequent Health Chats. Wii Bowling, Chess Club, billiards, and table tennis are enjoyed by many members at the center. AARP offers a monthly Driver's Safety Class and yearly Income Tax Assistance. A hot lunch provided by the Elderly Nutrition Program of FSW is served daily in the senior café. The Senior Center instilled a monthly birthday recognition event for its membership. A hot lunch provided by the Elderly Nutrition Program of FSW is served daily in the senior café. Due to FSW/AAA funding troubles, the Orange meal program has suspended the ENP lunches for Wednesdays.

## YOUTH SERVICES

During fiscal year 2010-11, Youth Services was involved in the planning and implementation of 22 various programs, events, and collaborations.

- A Living History Club was initiated utilizing area senior citizens visiting Amity HS and giving personal eye-witness experiences to historical events.
- Four Middle School dances were held with a variety of special theme nights.
- Youth Services assisted the Art in the Library Committee by coordinating with schools the 4th Annual Children of Orange K-6 Art Exhibit and reception at the Case Library. Seventy-six students exhibited their art work.
- The Job Bank assisted twenty youth in gaining employment with area residents.
- Through an Enhancement Grant provided by State Department of Education to Youth Service Bureaus, Youth Services initiated two programs. One was assistance for Orange SEPTA (Special Education PTA) which offered free **Wrightslaw** workshops for parents.
- A Youth Artist Colony received professional art instruction in areas of drawing and water colors. An artist-parent reception was held.
- Youth Services increased the Intergenerational Tutoring program incorporating eighteen students and eleven tutors.
- The 4th Annual Art Colony was also held displaying art work, submitted by students in grades K-12, on walls at HPCC for 3 months. A reception for artists and parents/siblings was held.
- Two Home Alone courses were held involving 30 sixth-grade students. The course was assisted by Orange Fire and Police Departments.
- Youth Services worked with three students in regard to Court Community service. Juvenile Review Board activity involved three students **in regard diversion recommendations**.
- Three babysitting classes were held during the school vacation weeks. Thirty-six students received course instruction/materials as well as First Aid certification.
- Fifteen Amity High School students worked with Youth Services as volunteers for school credits being utilized in various areas.
- Youth Services initiated a new online newsletter, "Youth Informer" and is now displayed on the Town website.
- Monthly meetings were attended by the Coordinator with organizations such as BOW, PCYC, Orange Family Counseling, and Youth Services Advisory Board. Also, attended were CYSA yearly recognition banquet awards.
- Youth Services utilized an area merchant's base in regard to their services and received discounted prices for all events during the year.
- Parent chaperones were utilized assisting at many Youth Services dances and some events. Publicity was submitted each month with text and photos.

## CONSERVATION COMMISSION

Late fall of 2010 , the Orange Conservation Commission and a team of volunteers led by James Ewen, completed a long-proposed plan to rebuild the pedestrian bridge over the Wepawaug River in the Howard Brooks Conservation area, located off Mapledale Road. It is one of the town's most popular and often-used open spaces. Plans to replace the condemned pole bridge began in the late 1990's but exorbitant estimates and more pressing projects kept the plan on the back burner. Our Public Works crew and T.M.Wright Company helped in making this bridge come to fruition. Several bid packages were received with the lowest in excess of \$100,000. The volunteer efforts completed the bridge for less than \$30,000.

The firm of Cohen and Wolf donated plantings and labor for both ends of the new Wepawaug Bridge. This was part of their Community Projects.

Our other project was mapping and identifying invasive species at Racebrook Tract headed by commission member, David Krause. A work day was scheduled in April to begin this process and will be repeated again this fall.

At the end of this fiscal year we have over 500 acres of open space. The Commission decided that each member become a steward of the trails that we have so we can be pro-active to anything that needs to be done during Trail Work days and also be responsible for removing litter on trails.

A reception for volunteers was held at the Case Memorial Library in November. This included the two Senior Leadership Groups that did trail maintenance on the Housatonic Overlook and Wolf Park and also hosted CT Trail Days. This year CT Trail Days was held at Racebrook Tract and was sponsored by Woodbridge and Orange Conservation Commissions. A well attended guided nature walk was led by a Yale School of Forestry representative.

Dog Signs have been put up on all open spaces kiosks. Non-leashed dogs and their subsequent waste, has been a continuing problem. We have posted flyers in the Town Clerk's Office.

We have started a data base that includes scanning many of our older documents so that we can digitize our records.

The Conservation Commission completed a presentation in favor of purchasing the Hubbell Property at the Town Meeting that was held in June.

## **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 sale was negotiated of the land designated for the stalled Lakeside Village project and all back taxes were paid to the Town. On August 31, 2011, the zoning commission denied the Application filed by Hubbell Corporation and Wepawaug Development to construct a 226 unit affordable housing development on 375 +/- acres. Progress was made and continues on resolving carry-over zoning violations involving Cuzz Acres of Orange, L.P. and Frank Rogers.

### ***Litigation Matters***

The Town negotiated, and the residents approved, the purchase of the Hubbell Corporation property thus bringing to an end the Hubbell Corporation and the Wepawaug Development, LLC suit against the Town for rejecting the group's application under Conn. Gen. Stat. 8-30g, the Affordable Housing Statute, to amend the Zoning Regulations to create an Affordable Single Family Design District Zone and to Amend the Town's Zoning Map.

A number of tax appeals were filed by commercial property owners. Some of those matters remain pending. Numerous other litigation matters were resolved and/or averted during this fiscal year.

The Town is reviewing the mortgages filed against properties concerning the Military Housing to ensure that they conform to the leases.

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

The mission of the Orange Drug Alcohol Action Committee (ODAAC) is to serve as a group of volunteers, community leaders, activists and concerned citizens who are committed to reducing harmful behaviors, through education and awareness.

ODAAC has a strong legacy of high visibility in the Amity community and our members can be seen promoting numerous activities that support prevention and education as the key to healthy decision-making. This year we established a positive relationship through a state designated partnership with VSAAC (Valley Substance Abuse Action Committee) to continue our work through collaborative means. This collaboration allows us access to state entitlement funds based on town census data, which is designated for prevention efforts in our communities. Through this funding, and through our committee members' tireless efforts, ODAAC has been instrumental in supplying resources and support to promote the message of drug-free living and healthy decision-making. With committee members who are police officers, counselors, teachers, parents, students and community leaders, we are in the unique position of being able to promote our message effectively and creatively

We take seriously our oath to serve all citizens of our community and we welcome your input.

## **ORANGE ECONOMIC DEVELOPMENT COMMISSION**

During the 2010-2011 Fiscal Year, the Orange Economic Development Commission supported the marketing aspects of the Town of Orange's Economic Development program. The OEDCommission undertook a series of activities coordinated to enhance the Town's ability to attract retail, commercial, and industrial businesses. Some of these activities included:

- Support of the OrangeLife Magazine
- Continued maintenance and monthly updates of the OrangeEDC.com website,
- Monthly Newsletter distributed via email to economic development contacts
- Produced the 9<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 business and ensuring that tools are in place for successful economic development initiatives.

The *OrangeLife*, which is produced by the Orange Economic Development Corporation and supported by the Commission, is designed to highlight and celebrate what it means to be a member of the Orange community. The magazine supports local businesses, as well as contains useful information regarding the Town of Orange. Over 6,100+ magazines are delivered twice per year to every home, business and post office boxes within Orange.

The Economic Development Commission supported 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.

Our economic development efforts have also netted the Town of Orange \$675,000 in the last eight years. Paul Grimmer has applied for, received and then managed numerous grants to support industrial development, infrastructure improvements and community development activities within the community. This past year, the Town received authorization to proceed with two activities associated with the extension of Edison Road resulting grant receipts of \$175,000.

The Orange Economic Development Commission has been a key driver of the Annual Orange Business & Community Exposition. The Expo, which was held on June 15, 2011 at the Yale University's Orange Campus, saw the participation of over 500 persons during the day long affair. This year's event incorporated 62 vendors showcasing their products and services at the Expo. In addition to the usual activities the Orange Economic Development Commission hosted the 5<sup>th</sup> 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 has 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 2010/2011 Fiscal Year the Orange Economic Development Corporation continued to facilitate the economic development efforts on behalf of the Town of Orange. The Town of Orange had a productive year in terms of business growth, as 38 new businesses opened their doors as compared to the 14 business closing that occurred during the year. During this same time 4 businesses either expanded or relocated with the community.

The OrangeLife Magazine was distributed in June and December 2010. The magazine, which is distributed to over 6,200 businesses, residents and post office boxes features compelling stories of the life and times of Orange residents. The magazine was received very well by the community and we look forward to printing this publication every June and December.

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:

- **Boston Post Road Banner Program**
- **Orange Business Expo**
- **STEAP Edison Road Extension Project**
- **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 2011/2012.

## **AMITY REGIONAL SCHOOL 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 2011, students in grades 7, 8 and 10 continued their outstanding performance on the Connecticut State testing program outpacing state, reference group and their own previous performance. This year was exceptional in that at the grade 10 level Amity students scored #1 in the District Reference Group in Reading and at the highest levels in Amity history in Science and Mathematics. Grade 8 scores were also near the top of the District Reference Group.

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 1,650 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. In May of 2011, 252 students took 454 Advanced Placement tests. 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 Career and Technical 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 Career and Technical Education. Over 90% of Amity graduates attend two and four-year colleges after graduation, including many at the most selective colleges in the country. This past spring the Theatre Arts Department offered five sold-out performances of Chicago. The musical garnered a number of nominations at the Connecticut Musical Theatre Awards Program with a win for costumes. In sports Amity Boys' Cross Country team was state champions.

## **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. This past year the school welcomed a new principal, Kathleen Fuller-Cutler who has already earned the trust and respect of the faculty, staff, students and parents in the community.

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. The strong academic program in grade 8 is enhanced by a whole grade overnight trip to the Boston Science Museum and the New England Aquarium. Additionally, a wide array of co-curricular clubs is offered after school. Finally, an interscholastic and intramural program rounds out the Amity Middle School-Orange experience.

## ORANGE ELEMENTARY SCHOOLS

The students, staff and Board of Education enjoyed a productive and positive 2010/2011 school year.

The state of the economy continues to present challenges to the Board of Education. As we look forward to the 2011/2012 school year, the budget increases for education have been less than 1% per year for three years. Sound financial practices in administering the budget and establishing educational priorities have resulted in the preservation of programs, teaching positions, and the maintenance of very reasonable class sizes. The Board of Education and school staff are appreciative of the support of the First Selectman, Board of Finance, and the taxpayers of Orange.

The results of the 2011 Connecticut Mastery Test revealed that while there were slight declines in the Reading scores in grades 3 and 5, there was excellent academic growth in all other areas at each grade level tested (gr. 3-6). To further support the excellent instruction our students receive each day, SmartBoard technology is now permanently installed in each 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> grade classroom. We hope to have SmartBoards installed in each 1<sup>st</sup> and 2<sup>nd</sup> grade classroom by the beginning of the 2011/2012 school year. Teachers have all received training so as to maximize the use of the equipment to enhance instruction. The Board of Education approved a revised Social Studies curriculum. The curriculum committee worked collaboratively with teachers from Bethany, Woodbridge and Amity Orange Middle School throughout the curriculum revision process to assure there would be a K-12 continuum of learning for students. The Board of Education also approved a complete revision of the World Language program. The revised program will incorporate SmartBoard technology and the use of iPods as electronically mobile language labs.

By partnering with utility companies, we are upgrading the air conditioning rooftop units at Peck Place School and improving HVAC systems and exterior lighting at our other elementary schools. Gas heat will soon replace the oil heating system at Mary L. Tracy School. Though capital improvement funds are very limited, the Board of Education is committed to expending dollars on energy-related projects that will result in long term savings.

The district is committed to supporting Science, Technology, Engineering and Mathematics (STEM) programs. Orange Public Schools fielded 6 First LEGO League Teams in 2010-2011. During this after school program, the students learned to program LEGO Mindstorm robots to complete up to 11 missions. The school district also participated in an after school program called *Infinite Possibilities*, where students from Amity High School and an advisor worked with 4<sup>th</sup> grade girls to promote their interest in Science, Math and Technology.

The Connecticut State Department of Education acknowledged the excellent work being done by our special education and regular education staff. After visiting the district to meet with our teachers and the Director of Special Services, the State consultants requested that our teachers share their expertise with other educators across the state.

## **EMERGENCY MANAGEMENT**

Federal and state dollars pay for radio systems and other Emergency Operations Center equipment as there is an ongoing funding program administered by the state Department of Emergency Management and Homeland Security (DEMHS) granting funds to the town of Orange and more recently to Regions of the state. Several members of the committee are Licensed Ham Radio Operators as well as several CERT members to reinforce our communications. The town Fire Marshal is our Administrative leg and is very involved with our Emergency Preparedness, safety equipment and funding requests through the State and Federal Government. Jim White has been named E.M. Resource Officer and he is in the process of rewriting the town Emergency Operations Plan.

We attend quarterly Region 2 Emergency Planning Team meetings as well as training and conferences. Emergency Management and CERT were very active in the search for a missing teenager in March of 2011.

## **COMMUNITY EMERGENCY RESPONSE TEAM (CERT)**

The Orange Community Emergency Response Team is a volunteer group of citizens trained in basic disaster response skills, such as fire safety/suppression, light search and rescue, disaster medical operations, disaster preparedness and shelter management. CERT is a national program administered by the Department of Homeland Security (DHS).

Orange CERT members use their training to give critical support to first responders and provide immediate assistance to victims when emergencies happen. The team assisted the community with non-emergency events and projects. CERT has been training to be prepared to operate our emergency shelter at High Plains Community Center when needed.

The team has been busy starting in July 2010 with assistance at the Town Fireworks. CERT then assisted at the Orange Volunteer Fire Department Carnival all 4 days and nights. In October the team completed a training session with Eagle One Rescue Helicopter Team from Stratford. The team assisted with the Relay for Life and annual Pumpkin Palooza. In March 2011, Orange CERT was activated to assist in search efforts for a missing person over a period of several days. Most recently the team participated in the town's Memorial Day Parade.

## SPECIAL EVENTS

The Special Events Committee has continued to improve and develop new and exciting events for the Orange community to enjoy. For the 2010-2011 year we held our 2<sup>nd</sup> Annual *Drive in Movie Night featuring E.T. The Extra Terrestrial*. We were at maximum capacity for the movie night and heard nothing but rave reviews and look forward to continuing the event.

We continue to expand our website which has proven to be a very valuable asset. It allows us to get the information about upcoming events and event cancellations with ease. Our e-mail list continues to grow each year which affords us the opportunity to send notifications of cancelled events due to inclement weather and reminders of upcoming events immediately as they are happening. More and more people are finding it and using it as a reference tool. We are now on Facebook. We encourage everyone to like us on Facebook. All of the events are sent out to the Facebook community which is a great way of get the word out about our events. 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. For example our first concert of our Summer Concert Series each year includes the elementary school orchestra and the band "Lunchbox" which is led by Anthony Palluzzi and Jim Olden, teachers in the town of Orange. We work extensively with the VFW to include as many Veterans in our Flag Day and Veterans Day ceremonies as well and everyone involved has enjoyed our breakfasts and luncheons following the ceremonies for years. We also advertise in numerous publications thanks to the generosity of local papers.

Finally and most importantly, our goal is to have the events run smoothly. This could not be achieved without the support of the following town employees, The Orange Police Department, CERT, Parks & Recreation, Public Works Department, The Highway Department, and everyone at the town hall such as with Pumpkin Palooza in which the town employees help with setup and breakdown of this huge 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 11 members. We are large in spirit, hosting an event every month from May to December. In our off months, January through April we spend fundraising, choosing bands for the concert series and organizing upcoming events.

## COUNTRY FAIR

The annual Orange Country Fair was held on September 18 and 19, 2010. The Fair was blessed with excellent weather for both days. This fair has been in continuous existence since 1975. It has grown from a one time event to having celebrated its 36<sup>th</sup> year.

The Committee works year round to provide two days of activities celebrating the agricultural history of the Town of Orange as well as trying to bring new events for everyone's enjoyment. Activities include horse and oxen draws, tractor and doodlebug pulls, pig racing, police dog exhibitions, a hay bale toss and a skillet toss. There are exhibits of crafts and produce displayed and the animal tent continues to be a huge attraction for all ages.

Proceeds from past fairs go towards improvements on the buildings and grounds. This year the committee placed a cement pad in front of the museum and a cement pad at the animal pavilion for the purpose of washing the animals without the extra mud created. Repairs were made in the exhibit hall after several squirrels took up residence in the building. The committee has started to investigate into new lighting systems for both the exhibit hall and museum buildings.

The Committee wishes to express appreciation to all who volunteer at the event and to all who attend. Without this support the Committee could not have achieved in putting on such an event.

## BOARD OF FINANCE

The Board of Finance has primary responsibility for the preparation and adoption of the annual Town budget. Once the budget has been approved, the Board of Finance establishes the mill rate necessary to fund the budget for general Town operations. The budget process begins in the fall when Town department heads prepare a request for appropriation for the coming fiscal year. Departmental requests are reviewed by the Finance Director and the First Selectman and then forwarded to the Board of Finance for further review and action.

Budget workshops are held from January through March wherein the various departmental budgets are reviewed in detail with input provided by the Town department heads and board and commission members. Toward the end of the workshop process, a projection of the anticipated non tax revenue amounts is developed, and the appropriation requirements for the Amity Regional School District and Orange Board of Education are reviewed, adjusted and built into the total Town Budget. The annual Public hearing is then held to solicit input from the public for consideration by the Board in preparation of a final budget which is published and presented at the annual Town meeting. In this manner, the Town Budget for the fiscal year ending June 30, 2012 was approved by the voters in May of 2011. In addition to the budget process, the Board of Finance is also responsible for the periodic review of budgetary compliance as well as the general financial health of the Town. The Board is also responsible for the consideration and supplemental appropriation of funds in response to emergent conditions and unforeseen costs.

The Board of Finance has the authority to oversee the financial activity of the Amity Regional School District. Board member Joseph Nuzzo is the current Orange Representative assigned to the Amity Finance Committee which is comprised of representatives from the Orange Board of Finance, Woodbridge and Bethany Boards of Finance and from members of the Amity Board of Education. The Amity Finance Committee is directly responsible for financial oversight for the Amity School District.

The audit for fiscal year ended 6/30/2011 is currently in process, and we anticipate that the audit will contain an unqualified opinion from the town's independent auditors that lists no exceptions or irregularities. Once again Moody's rating agency has reaffirmed our Aa2 Bond Rating which reflects the Town's healthy financial position characterized by continued strong fund balance levels and also credits Town Officials for implementing new financial management policies that improve financial controls and budgetary oversight.

During the development of the 2012 operating budget the Board of Finance reaffirmed its recommendation to the Board of Selectmen to continue the phase-in freeze of the state mandated revaluation at the 2007 levels. Additionally, the Board of Finance has continued its recommendation for increased tax relief for seniors.

In June the Board finalized and approved a 1.16% increase for the 2011-12 Budget. Strong departmental management and administrative oversight continue to result in minimal budget increases. All but the most essential capital expenditure and replacements were put on hold for the coming year because of the uncertainty in Federal and State funding at budget preparation time.

## FIRE MARSHAL'S OFFICE

The Fire Marshal's Office operates under the direction of the Board of Selectman, 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 Fred Trotta, 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 statutes, 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. As is the case in many businesses, the poor economy has impacted the maintenance of fire protection systems resulting in increased fire code compliance issues. This situation has resulted in our staff having to increase the number of follow-up inspections to ensure that business owners understand the critical importance of these systems. Our staff has been working diligently with business owners to ensure these systems are maintained and do not fall victim to cost cutting measures. If you feel that an unsafe fire or emergency condition exists 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 FY 2010/11:

Fire Code Inspections which includes initial and re-inspection activities	814
State Fire Safety Code violations discovered and cited during inspections	1703
State Fire Safety Code violations that were corrected after being cited	1483
Review of building plans for State Fire Code compliance	136
Fire origin and cause investigations	63
Other activities, such as meetings, consultations, training classes, etc	301
Total permits issued	87

### Town Fire Incident Response Statistics:

Fires, including buildings, vehicles, and outdoor property	69
Hazardous Condition responses	97
Rescue calls	18
False alarms	214
Other types of responses	103
<b>Total</b>	<b>501</b>

Of the 501 fire calls answered by the Orange Volunteer Fire Department for this fiscal period, there were 69 fires that included buildings and vehicles. These fires caused a total of \$312,970 in property damage. Statistics indicate that 43% of the total fire calls are false fire activated fire alarms, mostly due to 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. Through grants and funding from various civic groups, our office has once again started the smoke detector installation program for Orange residents. If you need smoke alarms for your home, our staff can provide and/or install battery smoke alarms free of charge. To participate in this program, please contact our office at 203-891-4711, or email via [www.orangefiremarshal.com](http://www.orangefiremarshal.com).

## **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 501 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.

-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.

-Training remains a department priority. During the past year, a number of members completed State of Connecticut courses, including Firefighter I and Firefighter II, Fire Service Instructor I, and Fire Officer I. 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.

A sincere thank you is given to the active members and their families for their service to the department and the community.

## **BOARD OF HEALTH**

The primary mission of the Board of Health is to ensure the effective and coordinated delivery of health services to the residents of our Town, and the enforcement of federal, and state laws and applicable Orange ordinances.

In March 2010 the Board welcomed Suzanne Nettleton, BSN, MHA who was appointed director of the Visiting Nurse Association.

Our Environmental Health Section continued the mosquito larviciding program that has been in effect the past several years. State health officials reported that some of the mosquitos trapped in Orange carried the West Nile virus. Fortunately, no human cases have been reported in this area during the time frame of this report.

The annual review of medical transportation data for Orange was reviewed with a representative of the Town provider of these services, American Medical Response (AMR). During calendar year 2010 there were 959 requests for AMR services. Of this number, 819 people required medical transportation. One hundred forty-four requests for medical assistance were the result of "illness" and 137 for falls. Responses to patient questionnaires, developed by the Board, again reflected the opinions of recipients of AMR transportation that response times and professionalism and care by their staff was "excellent."

It is planned that the Board and the Town's chief sanitarian will review present license and permit fees in the near future, to consider possible revisions.

Two staff and two Board members continue to serve on the Town's Emergency Management Advisory Committee. Pertinent information derived from these monthly meetings is, in turn, provided to our members.

## **ENVIRONMENTAL HEALTH**

The following is a compilation of the permits and licenses issued by this office for the fiscal year ending June 30, 2011:

- 55 Subsurface Sewage Disposal Permits
  - 1 Well Drilling Permits
- 113 Food Service Establishment Licenses
- 63 Vending/Temporary Food Service/Catering Licenses

During the recent fiscal year, more than 2,221 field and office activities were performed. Examples of the office and field activities that the Environmental Division conducted include the review of 154 subsurface sewage design and building addition plans, 672 office conferences, 42 septic system repair/building addition investigations, 130 deep test pit observations, 48 percolation tests, 71 septic system installation inspections, 89 site inspections to evaluate various environmental concerns, 29 complaint investigations, 336 food service inspections, 362 stand pipes monitored to determine seasonal ground water levels, 17 ticks were referred to the Connecticut State Agricultural Experiment Station for the presence of Lyme Disease and 4 school and child day care facilities were inspected. In addition, the Director of Health issued four (4) written orders to abate various violations of the Public Health Code.

Office and field activities in the area of food service did not diminish. No less than ten new food service establishments were licensed including a 316 seat Asian buffet and the Taco Bell, Jake's Wayback Burgers and Hungry Howie's franchises.

This office also participated in the public hearings for Harvey Hubbell's plans to develop 300+ acres of woodland located between Derby Milford Road and Wheeler's Farm Road.

## **ORANGE VISITING NURSE ASSOCIATION**

The Orange VNA is celebrating its 74<sup>th</sup> anniversary this year. We are a full service Medicare/Medicaid licensed Homecare Agency. OVNA is also accredited by CHAP, a national accrediting organization that recommends continuing Medicare certification through its deeming authority every three years.

In addition to skilled nursing care OVNA offers home health aide/homemaker services, physical therapy, occupational therapy, speech therapy and medical social work. We continue to provide INR testing, wound vac therapy, and pleural drainage. We have added I.V. therapy services via contract, as well as the ability to arrange Hospice services for our clients if need be. OVNA offers home health aide/homemaker private duty services for our patients that wish to continue services after discharge from acute care. Our service area has been extended to the Milford and Woodbridge area. We have increased our permanent and per diem nursing staff as well as our per diem home health aide/homemaker staff, to meet the growing needs of our community.

OVNA offers residents the continued ability to schedule office visits for injections as well as blood pressure checks and health teaching. Our flu clinic is available to all residents in the fall. We accept patient referrals, and admit patients to our services 7 days a week. We have a Registered Nurse on-call after hours and on weekends.

In order to operate OVNA in a more cost effective, and efficient manner, as well as to meet the demands of current health care reform, we are transitioning our professional staff from paper to electronic records. The system we have purchased will enhance our back office operations as well, and should be fully operational by early 2012.

We continue our valued relationship with the Orange Community Service, and participate in the annual senior health fair, as well as to offer monthly health topic chats and blood pressure screenings. OVNA sponsored two informational long term health seminars for residents, and employees of the Town of Orange in June at the center. In collaboration with Orange Community Services, we plan to offer other health related informational seminars in the year to come.

### **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 were no Certificate of Appropriateness' requests although several potential applicants met with the Commission on an informal basis before deciding to not pursue a request.

### **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.

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. There is exercise twice a week and a seated Tai Chi class once a week. Bingo is scheduled for every other week. This is run by one of the residents. The Big Green Pizza Truck continues to be a favorite mid-summer party. Chef Charlene offered the "Heart Healthy Breakfast" again this past winter. This year there was a wonderful Korean Culture Day. The Korean ladies who live at Silverbrook wore their beautiful dresses. A daughter of one of the residents answered questions about Korean traditions and brought Korean specialties that the residents were able to sample.

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 COMMISSION**

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. Therefore, any plans you or your neighbors or friends may have 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 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. Our Enforcement Officer is available to assist residents. All wetland meetings are public meetings, however, public participation is restricted to a legally noticed Public Hearing.

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 hasty 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

The Case Memorial Library serves as a great learning and activity center for all to enjoy. This year, more than 130,000 materials were circulated to adults, teens, and children. Items included books, magazines, films on DVD and a new collection on Blu-ray, graphic novels, audiobooks, Playaways, puppets, museum passes, and music. To ensure that patrons have greater access to in demand book and film releases, the Library established a collection of express books and express DVD's; there is always something new and exciting to read or watch. The Library's meeting and study rooms are being used more than ever before, reference questions answered by staff more than doubled, and program attendance dramatically increased. In other words: the Library was busy!

Programs presented this year were entertaining, stimulating, and enticing for all ages. Some of the highlights include the Library's first *Oscar Ballot Contest*, where participants filled out an Oscar ballot for a chance to win an Oscar DVD of their choice, and an accompanying film series that treated the public to screenings of all the major 2011 Oscar-nominated films. Genealogy enthusiasts learned how to research their family history at the Library's new monthly workshops taught by a professional genealogist and patrons of all ages unleashed their creative talents at the first *Edible Book Contest* by designing an edible literary masterpiece. Adults took pleasure in a summer theatrical performance, an informative talk on the life and artistry of former Orange residents Josef and Anni Albers, and a book discussion and film screening celebrating Banned Books Week and the 50<sup>th</sup> anniversary publication of *To Kill a Mockingbird*. The youngest patrons enjoyed the addition of a new lapsit storytime for babies, "Mother Goose is on the Loose," featuring music, movement, and nursery rhymes. The Children's Department provided many lively, fun, and dynamic programs for children including drama workshops, sing-alongs, a dazzling magic performance, and a dinosaur fossil dig. Approximately 180 children participated in the dinosaur-themed summer reading program, *Reading is Dino-Mite! Feed Your Brains*, the teen summer reading program, had record registration numbers and teens were treated to the first end-of-summer reading party just for them where they ate pizza, watched a movie, and socialized with their friends. In addition, all teens who read at least five books over the summer received a gift certificate as a reward for their accomplishment.

As technology changes, evolves, and works its way into our daily lives, the Library strives to track those changes, to understand how they affect the community, and to help users learn and adapt. At the forefront of technological change this year were e-readers and e-books, which have been of great interest to our patrons. In response, the Library purchased a Nook Color and a Sony Reader for circulation so users can familiarize themselves with these devices at home. Residents are also taking greater advantage of the free e-books and audio books available through the Library's subscription to OverDrive, a downloadable content service. As a complement to these offerings, the Library has created a series of brochures with step-by-step instructions detailing the download process, and our professional staff continues to provide hands-on assistance to patrons who need help with their devices and technology queries. Additionally, sixteen new Windows 7 computers were acquired to ensure that patrons have access to the latest technology when visiting the Library.

The Friends of the Library continue to provide support in every way. Through their generosity, the Library purchased a digital television that displays a continuous slideshow of all library happenings. A special half-price Members Basement Book Sale was held for the first time as a membership drive. Current members of the Friends had the opportunity to purchase new and gently used materials at discounted prices and were entered into a raffle to win a Kindle.

*Check It Out*, the Library's newly created promotional film, showcases all of the free outstanding materials, services and programs that are being offered, and how patrons can take advantage of them. The film can be viewed from the Library's website and copies are also available for circulation. The Case Memorial Library is extremely proud of its resources and accomplishments. As *Check It Out* clearly demonstrates, the Library is more valuable and relevant to the children, teens, adults, and families of the Orange community than ever before!

## **MEMORIAL DAY COMMITTEE**

The Memorial Day Ceremonies and Parade were held on Sunday, May 29, 2011. George G. Posener, a civilian worker for the War Department during World War II, was the Grand Marshal. Ernest C. Kirchberg, a World War II Army Veteran, was the Chief of Staff. The Honored Veteran was Dominick L. "Mickey" Morazzini, a World War II Navy Veteran. Gilbert W. Sanborn, a civilian aide to the Secretary of the Army for the State of Connecticut, was the Keynote Speaker. Diane Raikis sang the National Anthem. Robert Mirto, Esq. was the Master of Ceremonies and Vincent Marino, Esq. was the Parade Announcer.

The ceremonies were coordinated by Kevin Gilbert. The services at the Veteran's Memorial Monument at the Orange Center Cemetery were led by Lawrence Czajkowski, Commander, American Legion Post #127. Wreaths were laid at the monument by the American Legion Auxiliary and the Jewish War Veterans. The Committee encourages everyone to attend the ceremonies at the gazebo prior to the parade and the ceremonies at the cemetery after 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, Tom Hill, the Graphic Arts Department of Amity Senior High School, and lastly the boys and girls who did selected readings and the greeters who handed out the flags and programs during the ceremonies.

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 2010-11. 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 28, 2010. 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 Board of Education Olympic Festival, the Boy Scouts Jamboree Shakedown 2010, Holiday Tree Lighting Ceremony, Drive In Movie, Pumpkin Pooza, Lions Club Easter Egg Hunt, Arts and Crafts Guild Holiday Fair, Pyramid Shriners Antique Car Show, Doc Whitney's 65 and Over 5K Road Race, Relay For Life, Artist and Artisan's Juried Art 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.

## **PENSION BOARD**

The Pension Board supervises the Pension Plans sponsored by the Town for the benefit of its employees. The Town provides for two Defined Benefit Plans, currently closed to new hires, and one Defined Contribution Plan, open to eligible new employees of the Town.

During the year, the Board met with both the Plan investment adviser and Plan actuary to monitor the investment performance of the Defined Benefit Plans and the investment performance and options available under the Defined Contribution Plan.

## **PLANNING AND ZONING COMMISSION**

The Town Plan and Zoning Commission met regularly on the first and third Tuesday of each month. Thirteen regular meetings and three special meetings were held during fiscal year 2010-2011. The Commission reviewed many pertinent issues during the year.

Approvals were granted for several major commercial Special Permit Applications and Site Plan Applications, including Hibachi Restaurant, 185 Boston Post Road.; Jake's Wayback Burgers, 185 Boston Post Road; Nuvita Frozen Yogurt & Café, 35 Old Tavern Road. Approval was granted to Wood n Tap, 311 Boston Post Road, for two outdoor seating areas.

The T.P.Z.C. continued work on the Marsh Hill Road / Edison Road Study. The Plan of Conservation and Development was amended and updated to incorporate the study findings. It resulted in the creation of the Transit Oriented Development District. The creation of this zoning district became effective December 15, 2011. The Commission also studied and modified several Orange Zoning Regulations in the Light Industrial LI-2 District to promote business opportunities. The Commission also established an LI-5 District in the western quadrant of town.

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 2010-2011 the Orange Police Department responded to approximately 31,616 calls for service. There were 453 criminal arrests, as well as 3,401 arrests for motor vehicle violations. The Department responded to 934 motor vehicle accidents; 1,436 medical emergencies; 1,795 burglar alarms and 384 larceny investigations. There were 49 burglaries reported. The Department also made 53 arrests for Driving Under the Influence.

The Department continued its participation in the regional SRT (Special Response Team) along with the Milford, 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 Department continued regional traffic enforcement efforts under A.R.T.E. (Amity Regional Traffic Enforcement), utilizing State grant funding to participate in DUI roadblocks along with the Woodbridge Police Department in both towns.

MADD (Mothers Against Drunk Driving) recognized Department members for their efforts in enforcing drunken driving laws.

The Connecticut State Police recognized Department members for commendable acts at its awards ceremony.

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

On January 5, 2011, the new Milford-Orange Probate Court successfully opened with the combined facilities located at the Parsons Government Complex, 70 West River Street, Milford, CT. The citizens of Orange now have access to a full-time court with hours from Monday to Friday, 8:30 A.M. to 4:30 P.M. and a telephone number to reach Judge Streit-Kefalas for after hour emergencies. The regular telephone number is 203-783-3205.

Judge Beverly Streit-Kefalas was first elected as Milford's Probate Judge in November, 1998 and she will continue to serve the communities of Orange and Milford as the judge for the new district of Milford-Orange.

The Court serves the needs of the public in decedent estates, trust matters, conservatorships, child guardianship and custody proceedings, adoptions (child and adult), name changes and guardianships of the intellectually disabled, psychiatric commitments, among other areas of jurisdiction.

From July 1, 2010 to December 31, 2011, the Orange Probate Court handled:

276	Decedent matters
25	Trust proceedings
0	Guardianships for intellectually disabled adults
6	Adult and/or child name changes
5	Guardianship of minor's estates
16	Conservatorship matters
4	Child Custody, Guardianship, Termination of Parental Rights, Adoptions
0	Adult Adoptions
0	Psychiatric Commitment proceedings

Since the merger through June 30, 2011, the Milford-Orange Probate Court handled:

381	Decedent matters
27	Trust proceedings
13	Guardianships for intellectually disabled adults
21	Adult and/or child name changes
24	Guardianship of minor's estates
94	Conservatorship matters
32	Child Custody, Guardianship, Termination of Parental Rights, Adoptions
2	Adult Adoptions
3	Psychiatric Commitment proceedings

As a result of the state-wide merger from 117 to 54 probate courts, Judge Paul J. Knierim, probate court administrator, has projected \$1.6 million in savings for the probate court system this year (fiscal year end 06/30/2011) due to the recent restructuring, and an operating surplus of \$4.7 million. He expects to transfer \$5.4 million to the state's General Fund at the end of the fiscal year, and projects a further savings of \$3.5 million in fiscal year 2011-12.

## **PUBLIC WORKS**

The major undertakings of the Public Works Department included improvements to prevent flooding in residential areas and the application for and receipt of a grant for energy conservation

- New windows were installed along the front and on the south side of the classroom wing at High Plains Community Center, paid for with a grant from Energy Efficiency Block program.
- We again cooperated with the Town of Bethany, by providing our catch basin cleaner and driver to them in exchange for their sweeping a majority of our streets.
- Highway personnel continued replacing older, deficient catch basins.
- The program of installing larger street signs was continued.
- Streets were again cleared of snow more rapidly by the continued use of salt in lieu of sand and sand/salt mixture.
- Approximately 100 dead trees were removed by a vendor.
- Continued our assistance to UI with their tree and branch removal program around power lines.
- Cleaned over 250 catch basins
- In house personnel inspected storm water outfalls for possible pollution.
- Vendor inspected 6 outfalls as part of DEP required program.
- Provided “set-up” and “take down” services and installed detour and no parking signs for the annual Fireman’s Carnival and Country Fair
- Provided traffic control signs and personnel for voting at Mary L. Tracy School.

## **THE ORANGE RECYCLING COMMITTEE**

The Orange Recycling Committee ended the fiscal year with some accomplishments.

Our first public forum was met with success in April at the Case Memorial Library. Two presenters, one from the Connecticut D.E.P. and one from C.R.R.A., explained and displayed the various recyclables allowed at the curbside to be effective on July 1. Many questions were answered from the audience about the new recyclables that will be allowed. This event was carried on OGAT.

The committee met with a great deal of success by sponsoring a table at the Orange Country Fair in September. Plans have been made to have a table for educational purposes at the next Country Fair.

The committee voted to keep the Garbage Museum in Stratford open and forwarded that recommendation to the Selectmen for additional funding.

Three committee members, and a Selectwoman, volunteered at Orange HazMat day at the Regional Water Authority (RWA) in the fall.

The web site was expanded to three pages and now offers Orange residents more information on recycling both at the curbside and at the transfer station along with a new flyer for hazardous material allowed at the RWA. We plan to update and expand our web site as new recycling information becomes available.

The chairman applied for a grant for recyclable containers to be used in town events. An answer should be known in the next fiscal year.

All expenses for the committee’s activities were donated by the local Shop Rite chain.



## **BOARD OF SELECTMEN**

The Board of Selectmen consisting of James M. Zeoli, First Selectman, Joseph F. Blake, Mitchell R. Goldblatt, Ralph G. Okenquist, Patricia M. Pearson and Judy W. Williams will serve a two-year term to November 18, 2011.

Of significant importance this year was: 1) Appointment of Sub-Registrars of Vital Statistics for burial or cremation permits for any deaths in Orange when the Town Hall is closed; 2) Expansion of OGAT space to lower level conference room and conversion to a new studio using grant funding; 3) The historic find of a native American mortar located on West River Road was loaned to the Town at no cost per a legal agreement; 4) Amendment of the Town Code Chapter 223 – Flood Damage Prevention; 5) STEAP Grant received in the amount of \$150,000 for Edison Road; 6) the Town received from Congresswoman Rosa DeLauro \$237,500 Omnibus Grant Bill for Edison Road; 7) Letter of Intent to give six months notice to terminate the District Animal Control Agreement on June 30, 2011; 8) Extension of Contract between the Town and the Orange School Nurses Union for one year to June 30, 2012 with no changes; 9) Amendment of Town Code Chapter 83 – Intermunicipal Agreements – adding a new Section 83-5 providing for an Intermunicipal Agreement for Animal Control with the City of Milford to be effective July 1, 2011 and 10) A Special Town Meeting was held to discuss the purchase of 376 acres of the Hubbell property.

Resolutions were adopted on the following matters: Amendment to the 401(a) Thrift Plan to increase the deduction for the Police Department Pension; First Selectman authorized to execute and deliver all documents to the State of CT Department of Emergency Management and Homeland Security on behalf of the Board of Selectmen; Town's participation in a Regional Household Hazardous Waste Collection Center; STEAP Grant Agreement with the State of Connecticut for the design of a traffic signal at the Intersection of Edison and Prindle Hill Roads; and approval to apply for a Historic Preservation Grant for the Town Clerk's Office.

Other matters addressed during this year included: Approval for First Selectman to sign agreement with CGI Communication, Inc. to video showcase Orange and put it on the town's website at no cost; Green Meadow Farm's "Festival of Cultures" was held on the Orange Fairgrounds May 10-12, 2011; Relay of Life was held on the Orange Fairgrounds on May 21, 2011; the Orange Expo was held June 15, 2011 at the Yale Campus; A Juried Fine Art and Original Hand Crafts show was held on the Orange Fairgrounds June 25-26, 2011; the Christmas Tree on the town's portion of the green will be replaced with a new tree and the cost to be taken from the cell tower stipend account; and Farm River Road and St. John's Drive Extension accepted as new town roads.

In accordance with the Town Charter, the Board meets regularly on the second Wednesday of each month at 7:30 p.m. in the lower level meeting room of the Town Hall, 617 Orange Center Road. The public is encouraged to attend all meetings of the Board of Selectmen. Each regular meeting is also broadcast on Orange Government Access Television (Channel 79). In addition to the regular meetings, seven Special Meetings were held.

Finally, the Board of Selectmen thanks all Board and Commission members, volunteers, interested citizens and Town employees who have come forward to help Town government operate in an orderly and businesslike fashion during the year.

### **IN MEMORIAM**

We wish to remember seventeen individuals who passed away during this past year and who served the Town with distinction: Mildred Patrick, Dr. Kurt Koral, Lucy Scillia, Noreen Tucker, Thomas Tanner, Noble Salerno, Shonnie Dello Russo, Alan Klotz, Richard Slawsky, Rocco Torrenti, Roy Cant, Maureen Clark, Victoria Schneider, Ernest Kirchberg, Marion Hoffman, Mabel "Sue" Orrell and Donald Galligan. Their commitment to their responsibilities while serving the Town of Orange is acknowledged with gratitude.

## 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 2009 Grand List was comprised of the following accounts:

5,332	Real Estate
803	Personal Property
1993	Supplemental Motor Vehicle
14,392	Motor Vehicle

22,520 accounts totaling \$51,036,277.60

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.

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.

Fiscal stability for the Town remains the number one priority in order to help the Town meet its financial obligation. The efficient collection of past due taxes remains a major focus.

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.

## **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 as well as Digital Versatile Discs (DVDs) and a broadcast server for storage and cablecast of programs. The broadcast server (purchased in the prior fiscal year), a computer and a set of loaner video recording equipment (acquired during the fiscal year) were purchased with \$9162.85 of grant funds provided by the Area 2 Cable Advisory Council (CAC) under Public Act 08-159. This law provides for grant funds to enable the municipalities of Area 2 to improve their ability to provide town specific government access programming. The broadcast server and computer will allow scheduling of OGAT programming and the creation of a bulletin board. The loaner equipment will enable town organizations and departments to produce their own government access programs for cablecast on the OGAT channel. 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 cable casting technologies.

During the fiscal year, the OGAT station broadcast 157 different programs of which 125 were board meetings and 32 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, Annual Town Meetings and Budget Hearings, Hubbell Property Meetings & Public Hearings, Announcements by the Town Clerk, Discussion with the First Selectman, Recycling Committee, Concerts at the Orange Fairgrounds Gazebo, Holiday Festival, Veteran's Day, Flag Day & Memorial Day Ceremonies, Tree Planting Ceremony, Community Services Health & Safety Fair, Pasta Festa, Senior's Harvest Fest, Orange Business Expo Breakfast, Public Service Announcements (Safe Winter Driving, Orange Has Appeal, Senior Center Promotional Program), Meet the Candidates Debate, Orange 150, Orange Volunteer Fire Department Carnival.

Broadcasts are shown on Cablevision Channel 79.

## **TREE COMMITTEE**

The largest Norway Spruce was sought for the Summer 2010 Notable Tree Contest. The circumference of the winning tree measured 9 feet 6 inches. It is located on Dogburn Road.

In November, Committee members attend the 22<sup>nd</sup> Annual Conference on Urban and Community Forestry in Connecticut. The topic was “Parks: Our neighborhood Forests”.

During the heat of the summer work continued at the arboretum. Under the leadership of Phil Grande and the help of the Eagle Scout Candidate, Bobby Brown, mulch was applied and water bags were attached to each tree to keep the trees well-watered. In early summer the grass was mowed in preparation of Opening Day. Phase I of the ‘The Arboretum at Racebrook Tract was complete.

In June the first Tribute Tree a Green Mountain Sugar Maple, was planted at the Arboretum in memory of Noreen I. Tucker. Noreen was a long-term member of the Conservation Commission and the Garden Club of Orange. A second Tribute Tree, *Styrax Japonica*, was also planted in June in memory of an Orange family. It is located on the Southwest Lawn of High plains Community Center.

The Tree Committee began the task of placing heavy cement markers imbedded in blue stone dust at the base of each Tribute Tree. The markers are inscribed with the names of those for whom the trees are dedicated.

## **WAR REMEMBRANCE COMMITTEE**

Orders were received for over 40 commemorative bricks that were engraved and installed in the Veterans Walkway prior to Memorial Day. The increased expenses for the specific brick itself, engraving and transportation required that the price for each commemorative brick be raised to one hundred dollars. Orders for the bricks continue to be accepted through the office of the First Selectman.

Two new above-ground lights that illuminate the memorial flag poles were installed to replace the in-ground lights that were damaged beyond repair because of moisture leakage caused by rain and melting snow.

The committee is now in receipt of updated cost estimates from our original provider for additional commemorative granite benches, transportation and installation in an expanded area of the memorial site. Tentative plans are in place for the addition of four granite benches to be installed as well as planting a series of decorative dwarf flowering trees. Once planning is completed, residents wishing to make a purchase will be made aware of the costs for benches and trees.

## **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. Over 400 residential units are connected to this sewer system. This year, sewage from Fieldstone Village started to be discharged to Derby. The rest of the Town is designated a Sewer Avoidance Area. We are vigilant that the over 80 food establishments along the Post Road maintain their grease traps, so as not to cause maintenance problems with sewers, pump stations or the treatment system.

About 335,000 gallons per day (gpd) of sewage is sent to West Haven for treatment, with a much smaller amount sent to Derby. The new UI complex on Marsh Hill Road is expected to contribute an additional 15,000-20,000 gpd. The cost of operating the sewer systems was \$475,000 this year, including payment to West Haven of \$250,000 for treatment. Operating costs are recovered with income generated through user charges. The user charge for West Haven customers is currently \$4.35 per 1000 gallons. This rate has not changed in 8 years. A public hearing to set the rate for Fieldstone Village customers will be held in September.

## **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 891-4713, 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.

**TOWN OF ORANGE, CONNECTICUT  
FINANCIAL REPORT**

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FINANCIAL REPORT**

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# SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS  
236 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 (the Town) as of and for the year ended June 30, 2011, 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'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, 2011, 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 and the respective budgetary comparison for the General Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2011 on our consideration of the Town'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.

U.S. generally accepted accounting principles require that the management's discussion and analysis and the schedules of funding progress and employer contributions on pages 3 through 13 and 60 through 61 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Orange, Connecticut's financial statements as a whole. The other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is also not a required part of the financial statements. The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Seward and Monde*

North Haven, Connecticut  
December 15, 2011

Town of Orange, Connecticut  
Management's Discussion and Analysis  
June 30, 2011

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, 2011.

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 \$38,961,599 (net assets). Of this amount \$11,496,160 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 by \$1,796,148. At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$8,752,085 reflecting a decrease of \$820,692, including a prior period adjustment of \$444,061, in comparison with the prior year.

As of June 30, 2011, the unassigned fund balance for the general fund (the main operating fund of the Town) was \$5,997,368 or approximately 10.5% 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 \$6,898,615 for the Water Pollution Control Authority (WPCA) and \$2,022,997 for the Congregate Elderly Housing (Silverbrook Estates), a combined decrease of \$199,518.

The town's governmental bonded debt decreased by \$1,570,000 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 thirty-five (35) 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 Education Grants Funds are considered major funds. Data from the thirty (30) Non-Major Governmental Special Revenue Funds are provided in the form of combining schedules, as are two (2) Non-Major Governmental Capital Project Funds and the one (1) 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 62-71).

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 two (2) individual proprietary funds and two (2) 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 21-23 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 four (4) 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 one (1) Agency Funds: the Performance Bonds Fund.

Financial statements for the fiduciary funds can be found on pages 24-25 of this report with more detailed information in the notes to the financial statements on pages 46-52 and in the required supplementary information on pages 60 and 61.

**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 26-59 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 \$38,961,599 at the close of the fiscal year ended June 30, 2011. 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, 2011			June 30, 2010		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Current and Other Assets	\$ 12,872	\$ 2,964	\$ 15,836	\$ 13,543	\$ 2,839	\$ 16,382
Capital Assets	36,657	5,149	41,806	38,424	5,475	43,899
Noncurrent Assets	711	1,834	2,545	710	1,830	2,540
Total Assets	<u>50,240</u>	<u>9,947</u>	<u>60,187</u>	<u>52,677</u>	<u>10,144</u>	<u>62,821</u>
Current Liabilities	3,580	298	3,878	3,140	217	3,357
Noncurrent Liabilities	16,620	728	17,348	17,456	806	18,262
Total Liabilities	<u>20,200</u>	<u>1,026</u>	<u>21,226</u>	<u>20,596</u>	<u>1,023</u>	<u>21,619</u>
Invested in Capital Assets, net of Related Debt	22,287	5,149	27,436	22,360	5,475	27,835
Restricted	29	-	29	38	-	38
Unrestricted	7,724	3,772	11,496	9,683	3,646	13,329
Total Net Assets	<u>\$ 30,040</u>	<u>\$ 8,921</u>	<u>\$ 38,961</u>	<u>\$ 32,081</u>	<u>\$ 9,121</u>	<u>\$ 41,202</u>

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 increase invested in capital assets, net of related debt.

Table 2 - Condensed Statement of Activities (in thousands)

	June 30, 2011			June 30, 2010		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Revenues						
Program Revenues						
Charges for Services	\$ 4,460	\$ 946	\$ 5,406	\$ 4,585	\$ 896	\$ 5,481
Operating Grants and Contributions	3,594	345	3,939	3,251	375	3,626
Capital Grants and Contributions	195	-	195	62	740	802
General Revenues						
Property Taxes	51,165	-	51,165	49,600	-	49,600
Grants and Contributions Not Restricted to a Specific Program	300	-	300	343	-	343
Unrestricted Investment Earnings	110	12	122	120	6	126
Miscellaneous	382	8	390	20	6	26
Total Revenues	<u>60,206</u>	<u>1,311</u>	<u>61,517</u>	<u>57,981</u>	<u>2,023</u>	<u>60,004</u>
Expenses						
General Government	2,396	-	2,396	1,832	-	1,832
Public Safety	5,750	-	5,750	5,085	-	5,085
Public Works and Sanitation	3,556	-	3,556	3,136	-	3,136
Culture and Recreation	2,415	-	2,415	2,518	-	2,518
Health and Welfare	1,672	-	1,672	1,612	-	1,612
Orange Board of Education	21,052	-	21,052	20,947	-	20,947
Amity Regional School District	19,201	-	19,201	18,956	-	18,956
Sewer	-	639	639	-	665	665
Elderly Housing	-	872	872	-	869	869
Other	5,153	-	5,153	4,790	-	4,790
Interest on Long-term Debt	608	-	608	515	-	515
Total Expenses	<u>61,803</u>	<u>1,511</u>	<u>63,314</u>	<u>59,391</u>	<u>1,534</u>	<u>60,925</u>
Change in Net Assets	( 1,597)	( 200)	( 1,797)	( 1,410)	489	( 921)
Net Assets, Beginning, as restated	<u>31,637</u>	<u>9,121</u>	<u>40,758</u>	<u>33,490</u>	<u>8,632</u>	<u>42,122</u>
Net Assets, Ending	<u>\$ 30,040</u>	<u>\$ 8,921</u>	<u>\$ 38,961</u>	<u>\$ 32,080</u>	<u>\$ 9,121</u>	<u>\$ 41,201</u>

The Town's net assets decreased by \$1,796,148 during the fiscal year, which includes a \$1,596,630 decrease in the net assets of the governmental activities, while the net assets of business-type activities decreased by \$199,518.

## Governmental Activities

Major revenue factors include:

- Year ended June 30, 2011 reflected an increase in the Town's mill rate from 28.3 to 29.3 mills.
- The net grand list for October 1, 2009 equaled \$1,755,214,373, or an increase of .0023% as compared to the October 1, 2008 net grand list of \$1,751,240,924.
- Property tax revenues increased by approximately \$1,566,000 over the previous fiscal year.
- Licenses, permits and fees remained relatively flat except for a decrease due to receipt of a substantial building fee payment from United Illuminating in FY 2010.
- Revenue derived from ongoing intergovernmental sources such as Education Cost Sharing and Special Education Cost Reimbursement remained flat for FY 2011.

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 increased by approximately \$452,000 due to negotiated wage settlements and employee health insurance costs.

## 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.

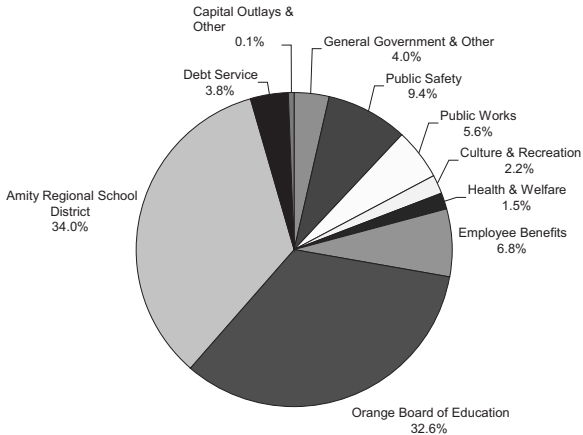
**Governmental Funds:** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure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

At the end of the 2011 fiscal year, the Town's governmental funds reported combined fund balances of \$8,752,085, a decrease of \$820,692 in comparison with the prior year. Approximately \$5,939,000 constitutes unassigned fund balance, with the remainder of the fund balance being designated as nonspendable, restricted, committed and assigned. The assigned fund balance includes \$1,017,138 for contracts and purchase orders.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance for the general fund decreased from \$7,387,488 to \$5,997,368 while total general fund balance decreased from \$8,000,821, to \$7,014,506 a decrease of \$986,315 or 12.3%.

While an increase in operating budget expenditures occurred for fiscal year ended June 30, 2011 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 miscellaneous revenues.

**2010-11 General Fund Expenditure**



**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**

Operating Results - General Fund:

Operations for the year were resulted in a negative net budgetary fund balance offset in the amount of \$746,059 due to a revenue shortfall of \$908,198 and under budget expenditures in the amount of \$162,139. The budget included a projected use of fund balance for legal expenditures in the amount of \$200,000.

Revenue:

- Property taxes, liens and fees were approximately \$205,000 under budget.
- Intergovernmental revenues were under budget by approximately \$190,000, most significantly in the payments in lieu of tax and education grants.
- Investment income was significantly under projection due to general economic conditions and investment restrictions on municipal funds. This shortfall was offset by a comparable increase in Other Revenues.
- Transfers from other funds were substantially less than projected due to changes in the Community Nursing Special Revenue Fund and no transfer from Park and Recreation self-support fund.

Expenditure:

All departments showed modest budget saving except for Public Safety, which experienced two unforeseen events, and Employee Benefits.

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, 2011 amounts to \$41,806,235 (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 \$108,949 and total depreciation was \$2,201,955.

Major capital asset activity during the year included the lease-purchase of a loader backhoe.

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

	June 30, 2011			June 30, 2010		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 15,438	\$ 19	\$ 15,457	\$ 15,438	\$ 19	\$ 15,457
Land Improvements	202	-	202	238	-	238
Buildings & Improvements	14,924	1,993	16,917	15,943	2,080	18,023
Sewer Lines & Pump Stations	-	3,054	3,054	-	3,279	3,279
Equipment	2,605	83	2,688	3,006	97	3,103
Vehicles	229	-	229	333	-	333
Infrastructure	3,259	-	3,259	3,467	-	3,467
Total	<u>\$ 36,657</u>	<u>\$ 5,149</u>	<u>\$ 41,806</u>	<u>\$ 38,425</u>	<u>\$ 5,475</u>	<u>\$ 43,900</u>

Additional information on the Town's capital assets can be found on page 39-40 of this report.

**Long-term Debt.** At the end of the current fiscal year, the Town had total bonded debt outstanding of \$14,120,000. The Town maintains an Aa1 rating from Moody's Investors Service and a AA from Standard & Poor's.

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 \$357,851,501 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 41-45 of this report.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET HIGHLIGHTS

The net grand list for October 1, 2010 was \$1,753,472,210 or a decrease of .0099%, as compared to the October 1, 2009 net grand list. Overall, residential property comprises approximately 70% of the grand list and commercial property comprises the remaining 30%.

The fiscal year 2011-2012 budget shows an increase of \$647,875 or 1.16% over fiscal year 2010-2011. The Town's portion of the Amity Regional School budget increased by 3.3%, which equates to \$642,727 more than the Town's allocation in the 2010-2011 budget. This represents the greatest portion of the overall budget increase.

The Town of Orange's annual budget for FY 2011-2012 was proposed by the Board of Finance and adopted at Town Meeting and Referendum on May 19, 2011 at \$56,486,995 with a mill rate of 30.2. At the beginning of fiscal year 2011-2012, the Unassigned Fund Balance, as a percentage of the fiscal year 2011-2012 budget is 10.62%.

## 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 and Administration, Town of Orange, 617 Orange Center Road, Orange, CT 06477.

**TOWN OF ORANGE, CONNECTICUT**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2011**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,854,268	\$ 1,586,904	\$ 13,441,172
Uncollected property taxes and sewer assessments, less allowance of \$40,000 for uncollectibles	592,537	703,782	1,296,319
Accounts receivable, less allowance of \$6,500 for uncollectibles	231,801	673,346	905,147
Other assets	185,266	-	185,266
Due from other governments	7,795	-	7,795
Investments	711,071	1,834,376	2,545,447
Capital assets:			
Nondepreciable	15,438,404	18,970	15,457,374
Depreciable, net of accumulated depreciation	<u>21,218,693</u>	<u>5,130,168</u>	<u>26,348,861</u>
Total assets	<u>50,239,835</u>	<u>9,947,546</u>	<u>60,187,381</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	750,181	176,971	927,152
Due to other governments	-	43,335	43,335
Interest payable	163,981	-	163,981
Unearned revenue	860,265	-	860,265
Long-term liabilities:			
Due within one year	1,730,642	77,500	1,808,142
Due in more than one year	<u>16,694,779</u>	<u>728,128</u>	<u>17,422,907</u>
Total liabilities	<u>20,199,848</u>	<u>1,025,934</u>	<u>21,225,782</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	22,287,097	5,149,138	27,436,235
Restricted for:			
Nonexpendable permanent endowments	29,204	-	29,204
Unrestricted	<u>7,723,686</u>	<u>3,772,474</u>	<u>11,496,160</u>
Total net assets	<u>\$ 30,039,987</u>	<u>\$ 8,921,612</u>	<u>\$ 38,961,599</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011**

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Expenses	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>							
General government	\$ 2,396,580	\$ 3,000	\$ -	\$ 1,389,866	(\$ 1,006,714)	-	(\$ 1,006,714)
Public safety	5,750,354	49,050	-	326,691	( 5,423,663)	-	( 5,423,663)
Public works and sanitation	3,555,864	138,417	194,938	565,789	( 2,990,075)	-	( 2,990,075)
Culture and recreation	2,415,218	91,000	-	901,851	( 1,513,367)	-	( 1,513,367)
Health and welfare	1,672,126	173,793	-	935,688	( 736,438)	-	( 736,438)
Education:							
Orange Board of Education	21,051,604	3,139,279	-	4,016,835	( 17,034,769)	-	( 17,034,769)
Amity Regional School District	19,200,786	-	-	-	( 19,200,786)	-	( 19,200,786)
Other	5,153,198	-	-	113,221	( 5,039,977)	-	( 5,039,977)
Interest on long-term debt	607,754	-	-	-	( 607,754)	-	( 607,754)
Total governmental activities	<u>61,803,484</u>	<u>3,594,539</u>	<u>194,938</u>	<u>8,249,941</u>	<u>( 53,553,543)</u>	<u>-</u>	<u>( 53,553,543)</u>
<b>Business-type activities:</b>							
Sewer	638,703	-	-	484,932	-	( 153,771)	( 153,771)
Elderly Housing	872,373	345,001	-	805,779	-	( 66,594)	( 66,594)
Total business-type activities	<u>1,511,076</u>	<u>345,001</u>	<u>-</u>	<u>1,290,711</u>	<u>-</u>	<u>( 220,365)</u>	<u>( 220,365)</u>
Total primary government	<u>\$ 63,314,560</u>	<u>\$ 3,939,540</u>	<u>\$ 194,938</u>	<u>\$ 9,540,652</u>	<u>( 53,553,543)</u>	<u>( 220,365)</u>	<u>( 53,773,908)</u>
<b>General revenues and contributions:</b>							
Property taxes, levied for general purposes					51,165,048	-	51,165,048
Grants and contributions not restricted to specific programs					300,612	-	300,612
Unrestricted investment earnings					109,637	12,362	121,999
Miscellaneous					381,616	8,485	390,101
Total general revenues and contributions					<u>51,956,913</u>	<u>20,847</u>	<u>51,977,760</u>
Change in net assets					( 1,596,630)	( 199,518)	( 1,796,148)
Net assets, beginning, as previously stated					32,080,678	9,121,130	41,201,808
Prior period adjustment					( 444,061)	-	( 444,061)
Net assets, beginning					<u>31,636,617</u>	<u>9,121,130</u>	<u>40,757,747</u>
Net assets, ending					<u>\$ 30,039,987</u>	<u>\$ 8,921,612</u>	<u>\$ 38,961,599</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	General Fund	Education Grants	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,979,899	\$ 181,975	\$ 1,992,329	\$ 7,154,203
Uncollected property taxes, less allowance of \$40,000 for uncollectibles	592,537	-	-	592,537
Accounts receivable, less allowance of \$1,500 for uncollectibles	113,625	-	118,176	231,801
Due from other funds	1,368,197	-	15,898	1,384,095
Due from other governments	-	-	7,795	7,795
Investments	679,508	-	31,563	711,071
Prepaid expense	13,400	-	-	13,400
	<u>\$ 7,747,166</u>	<u>\$ 181,975</u>	<u>\$ 2,165,761</u>	<u>\$ 10,094,902</u>
Total assets				
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 268,067	\$ 146,710	\$ -	\$ 414,777
Due to other funds	-	-	403,182	403,182
Deferred revenue	464,593	35,265	25,000	524,858
	<u>732,660</u>	<u>181,975</u>	<u>428,182</u>	<u>1,342,817</u>
Total liabilities				
<b>FUND BALANCES</b>				
Nonspendable	-	-	29,204	29,204
Restricted	-	-	688,420	688,420
Committed	-	-	634,875	634,875
Assigned	1,017,138	-	442,861	1,459,999
Unassigned	5,997,368	-	( 57,781)	5,939,587
	<u>7,014,506</u>	<u>-</u>	<u>1,737,579</u>	<u>8,752,085</u>
Total fund balances (deficits)				
Total liabilities and fund balances (deficits)	<u>\$ 7,747,166</u>	<u>\$ 181,975</u>	<u>\$ 2,165,761</u>	<u>\$ 10,094,902</u>

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, 2011**

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Total fund balances - total governmental funds		\$ 8,752,085
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.		36,657,097
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.		464,593
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.	(	163,981)
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.		2,583,748
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds	(	14,120,000)
Deferred premium on bonds	(	651,026)
Mortgage note payable	(	250,000)
Capital lease obligation	(	87,160)
Other post-employment benefits	(	2,066,396)
Compensated absences	(	1,250,839)
Other assets related to long-term liabilities		<u>171,866</u>
Net assets of governmental activities		<u>\$ 30,039,987</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICITS)  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011**

	General Fund	Education Grants	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 50,870,384	\$ -	\$ -	\$ 50,870,384
Interest and lien fees	204,498	-	-	204,498
Licenses, permits, fees and fines	699,858	-	-	699,858
Intergovernmental	3,244,842	732,965	456,713	4,434,520
Program revenue	234,590	-	851,946	1,086,536
Investment income	107,564	-	2,073	109,637
Charges for facilities and services	15,569	-	1,826,009	1,841,578
Miscellaneous	800,565	5,520	236,927	1,043,012
Total revenues	<u>56,177,870</u>	<u>738,485</u>	<u>3,373,668</u>	<u>60,290,023</u>
<b>EXPENDITURES</b>				
Current operating:				
General government	1,998,325	-	-	1,998,325
Public safety	5,350,438	-	180,935	5,531,373
Public works and sanitation	3,194,357	-	148,835	3,343,192
Culture and recreation	1,278,839	-	637,228	1,916,067
Health and welfare	879,065	-	756,936	1,636,001
Employee benefits	3,888,997	-	-	3,888,997
Education:				
Orange Board of Education	18,538,491	738,485	1,027,927	20,304,903
Amity Regional School District	19,341,105	-	-	19,341,105
Other	269,260	-	347,184	616,444
Debt service	2,172,711	-	-	2,172,711
Capital outlays	26,485	-	-	26,485
Total expenditures	<u>56,938,073</u>	<u>738,485</u>	<u>3,099,045</u>	<u>60,775,603</u>
Excess (deficiency) of revenues over expenditures	( 760,203)	-	274,623	( 485,580)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	108,949	-	-	108,949
Interfund transfers in	109,000	-	-	109,000
Interfund transfers out	-	-	( 109,000)	( 109,000)
Total other financing sources (uses)	<u>217,949</u>	<u>-</u>	<u>( 109,000)</u>	<u>108,949</u>
Net change in fund balance	( 542,254)	-	165,623	( 376,631)
Fund balances, beginning, as previously reported	8,000,821	-	1,571,956	9,572,777
Prior period adjustment	( 444,061)	-	-	( 444,061)
Fund balances, beginning, as restated	<u>7,556,760</u>	<u>-</u>	<u>1,571,956</u>	<u>9,128,716</u>
Fund balances, ending	<u>\$ 7,014,506</u>	<u>\$ -</u>	<u>\$ 1,737,579</u>	<u>\$ 8,752,085</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, 2011**

---

Net change in fund balances - total governmental funds (\$ 376,631)

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. The details of these items are as follows:

Capital outlay	108,949
Depreciation expense	( 1,876,476)

Revenues in the statement of activities that do not provide current financial resources  
are not reported as revenues in the funds. The details of these items are as follows:

Deferred property taxes	( 31,019)
-------------------------	-----------

The issuance of long-term debt (e.g. bonds, leases) provides current financial  
resources to governmental funds, while the repayment of the principal of long-term  
debt consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net assets. Also, governmental funds report  
the effect of issuance costs, premiums, discounts, and similar items when debt is  
first issued, whereas these amounts are deferred and amortized in the statement of  
activities. The details of these items are as follows:

Principal repayments	1,716,789
Issuance of capital lease obligation	( 108,949)

Some expenses reported in the statement of activities do not require the use of current  
financial resources and, therefore, are not reported as expenditures in governmental  
funds:

Change in other postemployment benefits	( 747,548)
Change in compensated absences	( 168,282)
Change in accrued interest payable	( 127,633)
Amortization of deferred loss	( 128,880)
Amortization of bond premium	88,169

Internal service funds are used by management to charge costs of  
medical insurance to individual funds.

54,881

Change in net assets of governmental activities (\$ 1,596,630)

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED JUNE 30, 2011**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1, 2010, as restated			\$ 6,943,427	
Resources (inflows):				
Property taxes:				
Real property	\$ 44,581,635	\$ 44,581,635	\$ 44,508,351	(\$ 73,284)
Personal property	2,658,025	2,658,025	2,625,989	( 32,036)
Motor vehicle	3,245,710	3,245,710	3,042,933	( 202,777)
Supplement motor vehicle	325,000	325,000	332,130	7,130
Prior years	294,500	294,500	360,981	66,481
Interest and lien fees	175,000	175,000	204,498	29,498
Licenses, permits, fees and fines	743,950	743,950	699,858	( 44,092)
Intergovernmental	2,078,850	2,078,850	1,888,894	( 189,956)
Program revenues	196,300	196,300	234,590	38,290
Investment income	270,000	270,000	107,564	( 162,436)
Charges for facilities and services	38,900	38,900	15,569	( 23,331)
Other	621,250	621,250	800,565	179,315
Transfers from other funds	610,000	610,000	109,000	( 501,000)
	55,839,120	55,839,120	54,930,922	( 908,198)
Charges to appropriations (outflows):				
General government	1,790,599	1,997,741	1,982,509	15,232
Public safety	5,181,013	5,197,808	5,353,285	( 155,477)
Public works and sanitation	3,100,939	3,104,395	3,081,881	22,514
Culture and recreation	1,390,940	1,396,118	1,289,175	106,943
Health and welfare	968,493	972,388	873,440	98,948
Employee benefits	4,012,678	3,976,212	4,041,497	( 65,285)
Education:				
Orange Board of Education	17,482,274	17,482,274	17,474,414	7,860
Regional School District #5	19,341,199	19,341,199	19,341,105	94
Other	334,300	334,300	266,964	67,336
Debt service	2,236,685	2,236,685	2,172,711	63,974
Capital outlay	-	-	-	-
	55,839,120	56,039,120	55,876,981	162,139
Use of fund balance	\$ -	(\$ 200,000)	( 946,059)	(\$ 746,059)
Budgetary fund balance, June 30, 2011			\$ 5,997,368	

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2011**

	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	\$ 1,522,827	\$ 64,077	\$ 1,586,904	\$ 4,700,065
Investments	1,834,376	-	1,834,376	-
Accounts receivable, net of allowance for uncollectibles of \$5,000	671,860	1,486	673,346	-
Assessments receivable	28,474	-	28,474	-
Total current assets	<u>4,057,537</u>	<u>65,563</u>	<u>4,123,100</u>	<u>4,700,065</u>
Noncurrent assets:				
Assessments receivable	675,308	-	675,308	-
Capital assets:				
Land	-	18,970	18,970	-
Buildings and equipment	8,625,723	3,636,008	12,261,731	-
Less, accumulated depreciation	( 5,506,203)	( 1,625,360)	( 7,131,563)	-
Capital assets, net	<u>3,119,520</u>	<u>2,029,618</u>	<u>5,149,138</u>	<u>-</u>
Total noncurrent assets	<u>3,794,828</u>	<u>2,029,618</u>	<u>5,824,446</u>	<u>-</u>
Total assets	<u>7,852,365</u>	<u>2,095,181</u>	<u>9,947,546</u>	<u>4,700,065</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued expenses	148,122	28,849	176,971	61,012
Due to other funds	-	-	-	980,913
Due to other governments	-	43,335	43,335	-
Deferred revenue	-	-	-	800,000
Claims incurred but not reported	-	-	-	274,392
Claims and judgments	77,500	-	77,500	-
Total current liabilities	<u>225,622</u>	<u>72,184</u>	<u>297,806</u>	<u>2,116,317</u>
Noncurrent liabilities:				
Claims and judgments, net of current portion	728,128	-	728,128	-
Total noncurrent liabilities	<u>728,128</u>	<u>-</u>	<u>728,128</u>	<u>-</u>
Total liabilities	<u>953,750</u>	<u>72,184</u>	<u>1,025,934</u>	<u>2,116,317</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	3,119,520	2,029,618	5,149,138	-
Unrestricted	3,779,095	( 6,621)	3,772,474	2,583,748
Total net assets	<u>\$ 6,898,615</u>	<u>\$ 2,022,997</u>	<u>\$ 8,921,612</u>	<u>\$ 2,583,748</u>

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, 2011**

	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	\$ 484,932	\$ 460,778	\$ 945,710	\$ 5,249,605
Intergovernmental	-	345,001	345,001	-
Total operating revenues	<u>484,932</u>	<u>805,779</u>	<u>1,290,711</u>	<u>5,249,605</u>
<b>Operating expenses:</b>				
Personnel services	94,353	206,123	300,476	-
Contractual services	270,269	267,796	538,065	813,624
Utilities	31,643	129,472	161,115	-
Repairs and maintenance	6,451	91,831	98,282	-
Other supplies and expenses	654	87,005	87,659	-
Insurance claims	-	-	-	4,389,330
Depreciation	235,333	90,146	325,479	-
Total operating expenses	<u>638,703</u>	<u>872,373</u>	<u>1,511,076</u>	<u>5,202,954</u>
Operating gain (loss)	<u>( 153,771)</u>	<u>( 66,594)</u>	<u>( 220,365)</u>	<u>46,651</u>
<b>Nonoperating revenues:</b>				
Interest and penalties on assessments	8,485	-	8,485	-
Interest and investment revenue	<u>12,321</u>	<u>41</u>	<u>12,362</u>	<u>8,230</u>
Total nonoperating revenues	<u>20,806</u>	<u>41</u>	<u>20,847</u>	<u>8,230</u>
Change in net assets	<u>( 132,965)</u>	<u>( 66,553)</u>	<u>( 199,518)</u>	<u>54,881</u>
Total net assets, beginning	<u>7,031,580</u>	<u>2,089,550</u>	<u>9,121,130</u>	<u>2,528,867</u>
Total net assets, ending	<u>\$ 6,898,615</u>	<u>\$ 2,022,997</u>	<u>\$ 8,921,612</u>	<u>\$ 2,583,748</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011**

	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	\$ 297,722	\$ 463,186	\$ 760,908	\$ 6,098,560
Payments to suppliers	( 254,183)	( 587,940)	( 842,123)	-
Payments to employees	( 94,353)	( 206,123)	( 300,476)	-
Claims paid to outsiders	-	-	-	( 4,437,928)
Other receipts (payments)	-	382,333	382,333	( 546,845)
	<u>( 50,814)</u>	<u>51,456</u>	<u>642</u>	<u>1,113,787</u>
Net cash provided (used) by operating activities				
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Capital contributions	52,067	-	52,067	-
Receipts from customers	8,485	-	8,485	-
Payments made on claims and judgments	( 77,500)	-	( 77,500)	-
	<u>( 16,948)</u>	<u>-</u>	<u>( 16,948)</u>	<u>-</u>
Net cash used by capital and related financing activities				
<b>Cash Flows from Investing Activities:</b>				
Interest and investment revenue	8,083	41	8,124	8,230
	<u>8,083</u>	<u>41</u>	<u>8,124</u>	<u>8,230</u>
Net cash provided by investing activities				
Net change in cash and cash equivalents	( 59,679)	51,497	( 8,182)	1,122,017
Cash and cash equivalents, beginning	<u>1,582,506</u>	<u>12,580</u>	<u>1,595,086</u>	<u>3,578,048</u>
Cash and cash equivalents, ending	<u>\$ 1,522,827</u>	<u>\$ 64,077</u>	<u>\$ 1,586,904</u>	<u>\$ 4,700,065</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(\$ 153,771)	(\$ 66,594)	(\$ 220,365)	\$ 46,651
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	235,333	90,146	325,479	-
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	( 187,210)	2,408	( 184,802)	48,955
Increase (decrease) in accounts payable and accrued liabilities	54,834	( 11,836)	42,998	21,264
Increase in due to other funds	-	-	-	266,779
Increase in due to other governments	-	37,332	37,332	-
Increase in deferred revenue	-	-	-	800,000
Decrease in claims incurred but not reported	-	-	-	( 69,862)
	<u>(\$ 50,814)</u>	<u>\$ 51,456</u>	<u>\$ 642</u>	<u>\$ 1,113,787</u>
Net cash provided (used) by operating activities				

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JUNE 30, 2011**

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	Pension Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,019,126	\$ 352,750
Investments, at fair value	25,470,646	-
Employer contributions receivable	464,622	-
Total assets	\$ 26,954,394	\$ 352,750
<b>LIABILITIES</b>		
Amounts held for others	-	\$ 352,750
<b>NET ASSETS</b>		
Held in trust for employees pension benefits	\$ 26,954,394	

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
STATEMENT OF CHANGES IN NET ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011**

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	Pension Trust Funds
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 871,772
Employee	553,284
Total contributions	1,425,056
Net investment income	4,717,169
Total additions	6,142,225
<b>DEDUCTIONS</b>	
Pension payments	1,968,432
Administrative expenses	58,956
Total deductions	2,027,388
Change in net assets	4,114,837
Net assets, beginning	22,839,557
Net assets, ending	\$ 26,954,394

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011**

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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.

Amity Regional School District No. 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.

**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. 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. Governmental activities, which are normally supported by

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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property taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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. Property 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 proprietary fund and fiduciary fund financial statements. The Agency funds do not have a measurement focus but are accounted for using the accrual basis of accounting. 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 property taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

Private-sector standards for accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow subsequent private-sector guidance.

**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.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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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 Education Grants Fund accounts for the revenues and expenditures relating to federal and state education grants.

Additionally, the Town reports the following governmental fund types:

The Special Revenue Funds are used to account for proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

The Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

The Permanent Funds are used to account for and report financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the Town's programs.

**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.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

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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.

**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.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**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.
- 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 20 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, 2011 is as follows:

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

	Revenues and Transfers in	Expenditures and Transfers Out	Fund Balance
Budgetary basis (page 20)	\$ 54,930,922	\$ 55,876,981	\$ 5,997,368
Encumbrances:			
Prior year encumbrances liquidated or lapsed during the year	-	263,893	-
Prior year encumbrances outstanding	-	-	349,440
Current year encumbrances outstanding	-	( 667,698)	667,698
Capital lease	108,949	108,949	-
State on-behalf payments for teachers' retirement	1,355,948	1,355,948	-
GAAP Basis (page 18)	\$ 56,395,819	\$ 56,938,073	\$ 7,014,506

**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, 2011, the allowance for uncollectible property taxes is \$40,000.

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.

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.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**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 1) highly rated obligations of any state of the United States or of an political subdivision, authority or agency, thereof; 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States or its agencies, and repurchase agreements fully collateralized by such obligations.

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.

**Receivables and Payables**

Interfunds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Receivables

As of June 30, 2011, the allowance for uncollectible governmental grants and other receivables is \$6,500.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**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 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 and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**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.

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.

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

- a. Nonspendable Fund Balance - represents amounts that cannot be spent because they are either (a) not in spendable form (e.g., inventories and prepaid amounts) or (b) legally or contractually required to be maintained intact.
- b. Restricted Fund Balance - represents amounts that are constrained for a specific purpose by either (a) external parties, such as grantors, creditors, contributors, or laws and regulation of their governments or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed Fund Balance - represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Orange Town Meeting).
- d. Assigned Fund Balance - for all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed. For the General Fund, includes amounts constrained for the intent to be used for a specific purpose by a governing board or body or official that has been delegated authority to assign amounts by the Town Charter.
- e. Unassigned Fund Balance - represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**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 an 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.

**Other Post-Employment Benefits Accounting**

Governmental Funds - The net other post-employment benefit obligation (asset) (OPEB), the cumulative difference between annual OPEB cost and the Town's contributions to the plan, is calculated on an actuarial basis consistent with the requirements of the Governmental Accounting Standards Board Statement No. 45. Expenditures are recognized when they are paid or are expected to be paid with current available resources.

Funding Policy - The Town makes annual contributions based upon management decisions.

**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.

**Prior Period Adjustment**

The General Fund fund balance has been restated to correct an error in the cash balance made in prior years. Fund balance as of June 30, 2010 has been adjusted for the effects of the restatement on prior years.

**Subsequent Events**

The Town evaluated events occurring between the end of our most recent fiscal year and December 15, 2011, the date the financial statements were available to be issued.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011  
... Continued ...**

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

The Town's cash and cash equivalents and investments balances as of June 30, 2011 were:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Cash and cash equivalents	\$ 13,441,172	\$ 1,019,126	\$ 14,460,298
Investments	2,545,447	25,470,646	28,016,093
Total	\$ 15,986,619	\$ 26,489,772	\$ 42,476,391

**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. The Town follows the State of Connecticut policy that requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk based capital ratio.

As of June 30, 2011, \$9,040,116 of the Town's bank balance of \$15,016,582 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 8,136,104
Uninsured and collateral held by pledging bank's trust department not in the Town's name	904,012
Total amount subject to credit risk	\$ 9,040,116

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

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**Investments**

The Town's investments as of June 30, 2011 consisted of the following:

	Carrying and Fair Value	Investment Maturities (In Years)
Treasurer's Short-Term Investment Fund	\$ 2,513,884	N/A
U.S. Treasury Bond	31,563	6
Money market mutual funds	119,842	Less than one
Fixed income mutual funds	12,791,251	Less than one
Equity mutual funds	12,559,553	N/A
 Total Investments	 \$ 28,016,093	

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 limits its investment choices due to credit risk other than policies set forth by State of Connecticut Statutes.

Concentration of credit risk - The Town does not have a formal investment policy that restricts investments in any one issuer that is in excess of 5% of the Town's total investments.

Custodial credit risk - Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them from the Town), the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011  
... 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, 2011.

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Funds:		
General Fund	\$ 1,368,197	\$ -
Nonmajor (aggregate)	-	387,284
Internal Service Fund	<u>-</u>	<u>980,913</u>
Total	<u>\$ 1,368,197</u>	<u>\$ 1,368,197</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 \$109,000 as follows:

	<u>Transfers In: General Fund</u>
Transfers Out:	
Non major governmental funds (aggregate)	<u>\$ 109,000</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2011 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	\$ 15,438,404	\$ -	\$ -	\$ 15,438,404
Total capital assets not being depreciated	<u>15,438,404</u>	<u>-</u>	<u>-</u>	<u>15,438,404</u>
Capital assets, being depreciated:				
Land improvements	549,824	-	-	549,824
Buildings and improvements	35,773,189	-	-	35,773,189
Equipment	7,793,735	108,949	-	7,902,684
Vehicles	2,211,812	-	-	2,211,812
Infrastructure	<u>13,468,762</u>	<u>-</u>	<u>-</u>	<u>13,468,762</u>
Total capital assets being depreciated	<u>59,797,322</u>	<u>108,949</u>	<u>-</u>	<u>59,906,271</u>
Less, accumulated depreciation for:				
Land improvements	312,256	35,485	-	347,741
Buildings and improvements	19,830,546	1,018,234	-	20,848,780
Equipment	4,787,982	510,343	-	5,298,325
Vehicles	1,878,507	104,005	-	1,982,512
Infrastructure	<u>10,001,811</u>	<u>208,409</u>	<u>-</u>	<u>10,210,220</u>
Total accumulated depreciation	<u>36,811,102</u>	<u>1,876,476</u>	<u>-</u>	<u>38,687,578</u>
Total capital assets being depreciated, net	<u>22,986,220</u>	<u>( 1,767,527)</u>	<u>-</u>	<u>21,218,693</u>
Governmental activities capital assets, net	<u>\$ 38,424,624</u>	<u>(\$ 1,767,527)</u>	<u>\$ -</u>	<u>\$ 36,657,097</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... 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	479,491	-	-	479,491
Total capital assets being depreciated	12,261,731	-	-	12,261,731
Less, accumulated depreciation for:				
Buildings and improvements	1,386,712	86,981	-	1,473,693
Sewer lines and pump stations	5,036,677	224,529	-	5,261,206
Equipment	382,695	13,969	-	396,664
Total accumulated depreciation	6,806,084	325,479	-	7,131,563
Total capital assets being depreciated, net	5,455,647	( 325,479)	-	5,130,168
Business-type activities capital assets, net	\$ 5,474,617	(\$ 325,479)	\$ -	\$ 5,149,138

Depreciation expense was charged to programs/functions as follows:

Governmental Activities:	
General Government	\$ 81,438
Public Safety	218,981
Public Works and Sanitation	321,097
Culture and Recreation	499,151
Health and Welfare	22,386
Education	733,423
Total depreciation expense in governmental activities	\$ 1,876,476
Business-type Activities:	
Water Pollution Control Authority	\$ 235,333
Congregate Elderly Housing	90,146
Total depreciation expense in business-type activities	\$ 325,479

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011  
... Continued ...**

**Note 5 - Long-Term Obligations**

The following is a summary of long-term obligation transactions of the Town for the year ended June 30, 2011:

	Balance July 1, 2010	Issued/ Additions	Matured/ Deletions	Balance June 30, 2011	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 15,690,000	\$ -	\$ 1,570,000	\$ 14,120,000	\$ 1,470,000
Deferred premium on bonds	739,195	-	88,169	651,026	54,791
Mortgage note payable	375,000	-	125,000	250,000	125,000
Capital lease	-	108,949	21,789	87,160	21,790
Other post-employment benefits	1,318,848	747,548	-	2,066,396	-
Compensated absences	<u>1,082,557</u>	<u>168,282</u>	<u>-</u>	<u>1,250,839</u>	<u>59,061</u>
Total Governmental Activities	<u>\$ 19,205,600</u>	<u>\$ 1,024,779</u>	<u>\$ 1,804,958</u>	<u>\$ 18,425,421</u>	<u>\$ 1,730,642</u>
Business-Type Activities:					
Claims and judgments	\$ 883,128	\$ -	\$ 77,500	\$ 805,628	\$ 77,500
Total Business-type Activities	<u>\$ 883,128</u>	<u>\$ -</u>	<u>\$ 77,500</u>	<u>\$ 805,628</u>	<u>\$ 77,500</u>

**General Obligation Bonds**

As of June 30, 2011, the outstanding general obligation bonded indebtedness of the Town was as follows:

	<u>Outstanding Amount</u>
General Public Improvement:	
\$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.	\$ 3,725,000
\$10,395,000 general obligation refunding bond, issue of 6/1/10, due 8/15/25, interest at 3.0% to 5.0%, annual principal payments of \$390,000 to \$1,325,000.	<u>10,395,000</u>
	<u>\$ 14,120,000</u>

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011  
... Continued ...**

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

Fiscal Year	Principal	Interest	Total
2012	\$ 1,470,000	\$ 552,813	\$ 2,022,813
2013	1,490,000	491,763	1,981,763
2014	1,500,000	417,013	1,917,013
2015	1,500,000	349,731	1,849,731
2016	955,000	301,069	1,256,069
2017-2021	3,050,000	1,121,575	4,171,575
2022-2026	3,655,000	465,638	4,120,638
2027-2028	500,000	20,469	520,469
	\$ 14,120,000	\$ 3,720,071	\$ 17,840,071

**Refunding Bonds**

**2010 Issue**

On June 1, 2010 the Town issued \$10,395,000 of General Obligation Refunding Bonds, with interest rates of 3.0% to 5.0% to advance refund \$4,380,000 and \$6,450,000 of the outstanding principal amounts of the Town's general obligation bond issues of \$7,520,000, dated October 19, 2004 and \$7,575,000, dated October 1, 2005, respectively (Refunded Bonds). This advance refunding will reduce total debt service payments by \$550,132 over the next 15 years and resulted in an economic gain of \$464,204. The Refunded Bonds were to mature at various dates through October 1, 2025 but were called on August 15, 2010 and October 1, 2010, respectively.

The net proceeds of the 2010 Refunding Bonds of \$11,023,691 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 October 1, 2010. The advance refunding met the requirements of an in-substance debt defeasance and, accordingly, the Refunded Bonds with a principal balance of \$10,830,000 were removed from the Town's balance sheet.

The difference of \$193,691 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 2010 Refunding Bonds using the outstanding bond method. Amortization of the deferred loss for the year ended June 30, 2011 totaled \$21,826.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

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**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 \$250,000 at June 30, 2011.

**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, 2011 is \$1,250,839.

**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, 2011. The balance payable was \$805,628 at June 30, 2011.

**Amity Regional School District No. 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, 2011 the District had general obligation bond issues outstanding aggregating \$69,407,733. 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, 2011 the percentage for the Town of Orange was 47.49% or \$32,962,426.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

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**Note 6 - Capital Projects**

The following is a summary of project authorizations at June 30, 2011:

	Project Authorization	Expenditures		Unexpended Authorization June 30, 2011
		During Year	Cumulative	
Edison Road Reconstruction, Connair Road Reconstruction, Boston Post Road Lighting Project	\$ 1,181,000	\$ 8,750	\$ 1,074,999	\$ 106,001
Old Tavern Road Field Improvements	200,000	186,188	200,000	-
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	-	4,634,563	65,437

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**Note 7 - Fund Balance**

	General Fund	Education Grants	Non-major Governmental Funds	Total
Fund balances:				
Nonspendable	\$ -	\$ -	\$ 29,204	\$ 29,204
Restricted for:				
General government	-	-	22,861	22,861
Public safety	-	-	20,043	20,043
Public works	-	-	228,658	228,658
Culture and recreation	-	-	179,500	179,500
Health and welfare	-	-	221,236	221,236
Education	-	-	16,122	16,122
Committed to:				
Public safety	-	-	735	735
Culture and recreation	-	-	167,857	167,857
Health and welfare	-	-	93,747	93,747
Education	-	-	190,758	190,758
Capital projects	-	-	181,778	181,778
Assigned to:				
General government	1,017,138	-	40,782	1,057,920
Culture and recreation	-	-	264,896	264,896
Other	-	-	137,183	137,183
Unassigned	5,997,368	-	( 57,781)	5,939,587
Total fund balances	\$ 7,014,506	\$ -	\$ 1,737,579	\$ 8,752,085

Encumbrances at June 30, 2011 are contained in the above table in the assigned category of the General Fund.

The Cafeteria Fund and the Summer School Fund had fund deficits as of June 30, 2011 of \$24,017 and \$33,764, respectively. The deficits will be funded by future revenues.

**TOWN OF ORANGE, CONNECTICUT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2011  
... Continued ...**

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**Note 8 - 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, 2011, the date of the most recent actuarial valuations, membership consisted of:

	Police	Town
Retirees, disabled members and beneficiaries currently receiving benefits	30	62
Terminated vested employees	4	10
Active members	16	18
	50	90

**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, 2011**  
**. . . 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, 2011  
. . . 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	1¼% 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, 2011**  
**... Continued ...**

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The Town's annual contribution, annual required contribution (ARC), percentage of ARC contributed and net pension obligation (three-year trend information) is as follows:

Fiscal Year Ending	Actual Contribution	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
<b>Police Pension and Retirement Plan</b>				
6/30/2009	\$ 304,721	\$ 304,721	100.00%	\$ -
6/30/2010	304,721	304,721	100.00%	-
6/30/2011	411,639	411,639	100.00%	-
<b>Employee Pension and Retirement Income Plan</b>				
6/30/2009	\$ -	\$ -	100.00%	\$ -
6/30/2010	-	-	100.00%	-
6/30/2011	52,983	52,983	100.00%	-

**Funded Status and Funding Progress**

The funded status of each plan as of January 1, 2011, 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>						
1/1/2011	\$14,099,716	\$18,859,254	\$4,759,538	74.76%	\$1,360,835	349.75%
<b>Employee Pension and Retirement Income Plan</b>						
1/1/2011	\$8,591,649	\$9,794,066	\$1,202,417	87.72%	\$990,678	121.37%

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, 2011**  
**. . . Continued . . .**

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**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	\$411,639	\$52,983
Contributions made	\$411,639	\$52,983
Actuarial valuation date	1/1/2011	1/1/2011
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	20 years	15 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, 2011  
. . . 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, 2011, there were 119 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 \$407,150, not including rollover contributions and forfeitures, to the plan in the year ended June 30, 2011.

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, 2011**  
**... Continued ...**

SCHEDULE OF PLAN NET ASSETS  
June 30, 2011

	Police	Town	Defined Contribution	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 215,692	\$ 141,126	\$ 662,308	\$ 1,019,126
Investments, at fair value	12,920,926	7,988,780	4,560,940	25,470,646
Employer contributions receivable	411,639	52,983	-	464,622
	<u>\$ 13,548,257</u>	<u>\$ 8,182,889</u>	<u>\$ 5,223,248</u>	<u>\$ 26,954,394</u>
<b>NET ASSETS</b>				
Held in trust for employee pension benefits	<u>\$ 13,548,257</u>	<u>\$ 8,182,889</u>	<u>\$ 5,223,248</u>	<u>\$ 26,954,394</u>

SCHEDULE OF CHANGES IN PLAN NET ASSETS  
Year ended June 30, 2011

	Police	Town	Defined Contribution	Total
<b>ADDITIONS</b>				
<b>Contributions:</b>				
Employer	\$ 411,639	\$ 52,983	\$ 407,150	\$ 871,772
Employee	101,518	44,616	407,150	553,284
Total contributions	<u>513,157</u>	<u>97,599</u>	<u>814,300</u>	<u>1,425,056</u>
Investment income	421,307	266,030	-	687,337
Net realized/unrealized gain on investments	1,906,158	1,213,593	910,081	4,029,832
Net investment income	<u>2,327,465</u>	<u>1,479,623</u>	<u>910,081</u>	<u>4,717,169</u>
Total additions	<u>2,840,622</u>	<u>1,577,222</u>	<u>1,724,381</u>	<u>6,142,225</u>
<b>DEDUCTIONS</b>				
Pension payments	1,054,212	748,005	166,215	1,968,432
Administrative expenses	34,274	23,327	1,355	58,956
Total deductions	<u>1,088,486</u>	<u>771,332</u>	<u>167,570</u>	<u>2,027,388</u>
Change in net assets	<u>1,752,136</u>	<u>805,890</u>	<u>1,556,811</u>	<u>4,114,837</u>
NET ASSETS, beginning	<u>11,796,121</u>	<u>7,376,999</u>	<u>3,666,437</u>	<u>22,839,557</u>
NET ASSETS, ending	<u>\$ 13,548,257</u>	<u>\$ 8,182,889</u>	<u>\$ 5,223,248</u>	<u>\$ 26,954,394</u>

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . 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 \$581,593,216, of which \$1,355,948 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, 2011, Town teachers contributed \$618,278 to the plan and covered Board of Education payroll for the year was approximately \$8,528,000. The Town's total payroll, inclusive of the Board of Education for the year ended June 30, 2011 was approximately \$19,197,000.

**Note 9 - Other Post-Employment Benefits (OPEB)**

Plan Description

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, 2011**  
**. . . 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.

There is no trust created for this plan. 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.

Membership in the plan consisted of the following as 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>

Funding Policy

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, 2011**  
**. . . 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.

Contributions

Employer contributions to the plan were \$318,300. Of this amount, \$318,300 represents premium payments.

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.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation:

	<u>Other Post- Employment Benefits (OPEB)</u>
Annual required contribution (ARC)	\$ 1,041,200
Interest on net OPEB obligation	105,508
Adjustment to annual required contribution	<u>( 80,860)</u>
Annual OPEB cost	1,065,848
Contributions made	<u>318,300</u>
Increase in net OPEB obligation	747,548
Net OPEB obligation, beginning of year	<u>1,318,848</u>
Net OPEB obligation, end of Year	<u>\$ 2,066,396</u>

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	Actual Contribution	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
6/30/2009	\$ 261,800	\$ 898,400	29.14%	\$ 898,400	29.14%	\$ 636,600
6/30/2010	284,800	954,400	29.84%	967,048	29.45%	1,318,848
6/30/2011	318,300	1,041,200	30.57%	1,065,848	29.86%	2,066,396

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

As of July 1, 2008, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$8,210,400, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$8,210,400.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . 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. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

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

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%

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**... Continued ...**

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**Note 10 - 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.

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, 2011, 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 11 - 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, 2011, a liability of \$274,392 has been recorded, which represents estimated claims incurred but not yet reported.

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

	Claims Payable July 1	Current Year Claims and Changes in Estimates	Claims Paid	Claims Payable June 30
2008 - 2009	\$ 361,795	\$ 4,387,638	\$ 4,343,270	\$ 406,163
2009 - 2010	406,163	4,243,037	4,304,946	344,254
2010 - 2011	344,254	4,319,468	4,389,330	274,392

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2011**  
**. . . Continued . . .**

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**Note 12 - 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 is being made from the General Fund.

**Note 13 - Subsequent Events**

On October 1, 2011 the Town issued \$7,200,000 in general obligation bonds for the purpose of land acquisition approved by town voters.

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS  
JUNE 30, 2011**

**POLICE PENSION AND RETIREMENT PLAN**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded Actuarial Accrued 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)
1/1/06	\$ 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
1/1/10	14,246,755	18,207,883	3,961,128	78.24	1,260,560	314.24
1/1/11	14,099,716	18,859,254	4,759,538	74.76	1,360,835	349.75

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

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2006	\$ 530,496	100 %
2007	554,257	100
2008	558,551	100
2009	304,721	100
2010	304,721	100
2011	411,639	100

**EMPLOYEE PENSION AND RETIREMENT INCOME PLAN**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded (Funded) Actuarial Accrued 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)
1/1/06	\$ 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
1/1/10	9,007,751	9,827,482	819,731	91.66	953,405	85.98
1/1/11	8,591,649	9,794,066	1,202,417	87.72	990,678	121.37

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

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2006	\$ 225,612	100 %
2007	141,549	100
2008	143,523	100
2009	-	100
2010	-	100
2011	52,983	100

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS  
OTHER POST-EMPLOYMENT BENEFIT PLAN  
JUNE 30, 2011**

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**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded (Funded) Actuarial Accrued 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)
7/1/08	\$ -	\$ 8,210,400	\$ 8,210,400	0.00 %	N/A	N/A

**Schedule of Employer Contributions**

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2009	\$ 898,400	29.14 %
2010	954,400	29.84
2011	1,041,200	29.86

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011**

	Special Revenue						
	Orange Drug & Alcohol Action Committee	Federal Drug Property Forfeiture	Police Donations	School of 21st Century	Narcotics Task Force	LoCIP	School Grants and Donations
<b>ASSETS</b>							
Cash and cash equivalents	\$ 41,559	\$ 5,132	\$ 5,908	\$ 174,860	\$ 6,503	\$ 45,852	\$ 16,122
Accounts receivable	-	-	-	15,898	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	<u>\$ 41,559</u>	<u>\$ 5,132</u>	<u>\$ 5,908</u>	<u>\$ 190,758</u>	<u>\$ 6,503</u>	<u>\$ 45,852</u>	<u>\$ 16,122</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	41,559	5,132	5,908	-	6,503	45,852	16,122
Committed	-	-	-	190,758	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>41,559</u>	<u>5,132</u>	<u>5,908</u>	<u>190,758</u>	<u>6,503</u>	<u>45,852</u>	<u>16,122</u>
Total liabilities and fund balances (deficits)	<u>\$ 41,559</u>	<u>\$ 5,132</u>	<u>\$ 5,908</u>	<u>\$ 190,758</u>	<u>\$ 6,503</u>	<u>\$ 45,852</u>	<u>\$ 16,122</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011  
...Continued...**

	Special Revenue											
	Town Road Aid	Orange Visiting Nurses Association	Police Special Duty	Senior Reimbursable	Youth Reimbursable	Orange Public Library Estate	Orange Library Endowment					
<b>ASSETS</b>												
Cash and cash equivalents	\$ 138,388	\$ 149,271	\$ -	\$ 98,364	\$ 38,819	\$ 6,012	\$ 10,140					
Accounts receivable	-	54,086	64,090	-	-	-	-					
Due from other funds	-	-	-	-	-	-	-					
Due from other governments	-	-	-	-	-	-	-					
Permanently reserved investments	-	-	-	-	-	-	-					
Total assets	<u>\$ 138,388</u>	<u>\$ 203,357</u>	<u>\$ 64,090</u>	<u>\$ 98,364</u>	<u>\$ 38,819</u>	<u>\$ 6,012</u>	<u>\$ 10,140</u>					
<b>LIABILITIES AND FUND BALANCES</b>												
<b>LIABILITIES</b>												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Due to other funds	-	109,610	63,355	-	-	-	-					
Deferred revenue	-	-	-	-	-	-	-					
Total liabilities	-	<u>109,610</u>	<u>63,355</u>	-	-	-	-					
<b>FUND BALANCES (DEFICITS)</b>												
Nonspendable	-	-	-	-	-	-	-					
Restricted	138,388	-	-	-	-	6,012	10,140					
Committed	-	93,747	735	-	-	-	-					
Assigned	-	-	-	98,364	38,819	-	-					
Unassigned	-	-	-	-	-	-	-					
Total fund balances (deficits)	<u>138,388</u>	<u>93,747</u>	<u>735</u>	<u>98,364</u>	<u>38,819</u>	<u>6,012</u>	<u>10,140</u>					
Total liabilities and fund balances (deficits)	<u>\$ 138,388</u>	<u>\$ 203,357</u>	<u>\$ 64,090</u>	<u>\$ 98,364</u>	<u>\$ 38,819</u>	<u>\$ 6,012</u>	<u>\$ 10,140</u>					

...Continued...  
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**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011  
...Continued...**

	Special Revenue						
	Elderly Services	Summer School	Orange Library Gift	Pryde Memorial	Orange Agricultural Fair	Allen Poole Memorial	Gusachik Nursing
<b>ASSETS</b>							
Cash and cash equivalents	\$ 2,749	\$ -	\$ 80,885	\$ 122,623	\$ 168,351	\$ -	\$ 123,888
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	<u>\$ 2,749</u>	<u>\$ -</u>	<u>\$ 80,885</u>	<u>\$ 122,623</u>	<u>\$ 168,351</u>	<u>\$ -</u>	<u>\$ 123,888</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	33,764	40,160	-	494	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	-	<u>33,764</u>	<u>40,160</u>	-	<u>494</u>	-	-
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,749	-	40,725	122,623	-	-	123,888
Committed	-	-	-	-	167,857	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	( 33,764)	-	-	-	-	-
Total fund balances (deficits)	<u>2,749</u>	<u>( 33,764)</u>	<u>40,725</u>	<u>122,623</u>	<u>167,857</u>	-	<u>123,888</u>
Total liabilities and fund balances (deficits)	<u>\$ 2,749</u>	<u>\$ -</u>	<u>\$ 80,885</u>	<u>\$ 122,623</u>	<u>\$ 168,351</u>	<u>\$ -</u>	<u>\$ 123,888</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011  
... Continued...**

	Special Revenue						
	Town Improvement Program P.A. 86-1	Easement	Human Services	Police D.A.R.E.	Town Exchange	Special Events and Programs	Historic Preservation
<b>ASSETS</b>							
Cash and cash equivalents	\$ 105,728	\$ 15,060	\$ 43,277	\$ 2,500	\$ 37,973	\$ 2,809	\$ 22,861
Accounts receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	<u>\$ 105,728</u>	<u>\$ 15,060</u>	<u>\$ 43,277</u>	<u>\$ 2,500</u>	<u>\$ 37,973</u>	<u>\$ 2,809</u>	<u>\$ 22,861</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	76,370	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>76,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	29,358	15,060	43,277	2,500	-	-	22,861
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	37,973	2,809	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>29,358</u>	<u>15,060</u>	<u>43,277</u>	<u>2,500</u>	<u>37,973</u>	<u>2,809</u>	<u>22,861</u>
Total liabilities and fund balances (deficits)	<u>\$ 105,728</u>	<u>\$ 15,060</u>	<u>\$ 43,277</u>	<u>\$ 2,500</u>	<u>\$ 37,973</u>	<u>\$ 2,809</u>	<u>\$ 22,861</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011  
..Continued..**

	Special Revenue		Permanent Fund		Capital Projects		Total Non-Major Governmental Funds
	Cafeteria	Recreation Self Support	McGuire Trust	Mary T. Trust	STEAP	2004 Bond Projects Fund	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 46,801	\$ 264,896	\$ 8,220	\$ 181,778	\$ 25,000	\$ 181,778	\$ 1,992,329
Accounts receivable	-	-	-	-	-	-	118,176
Due from other funds	-	-	-	-	-	-	15,898
Due from other governments	7,795	-	-	-	-	-	7,795
Permanently reserved investments	-	-	31,563	-	-	-	31,563
Total assets	<u>\$ 54,596</u>	<u>\$ 264,896</u>	<u>\$ 39,783</u>	<u>\$ 181,778</u>	<u>\$ 25,000</u>	<u>\$ 181,778</u>	<u>\$ 2,165,761</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	78,613	-	816	-	-	-	403,182
Deferred revenue	-	-	-	-	25,000	-	25,000
Total liabilities	<u>78,613</u>	<u>-</u>	<u>816</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>428,182</u>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	-	-	29,204	-	-	-	29,204
Restricted	-	-	9,763	-	-	-	688,420
Committed	-	-	-	181,778	-	-	634,875
Assigned	( 24,017)	264,896	-	-	-	-	442,861
Unassigned	( 24,017)	-	-	-	-	-	( 57,781)
Total fund balances (deficits)	<u>( 24,017)</u>	<u>264,896</u>	<u>38,967</u>	<u>181,778</u>	<u>-</u>	<u>181,778</u>	<u>1,737,579</u>
Total liabilities and fund balances (deficits)	<u>\$ 54,596</u>	<u>\$ 264,896</u>	<u>\$ 39,783</u>	<u>\$ 181,778</u>	<u>\$ 25,000</u>	<u>\$ 181,778</u>	<u>\$ 2,165,761</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, 2011**

	Special Revenue						
	Orange Drug & Alcohol Action Committee	Federal Drug Property Forfeiture	Police Donations	School of 21st Century	Narcotics Task Force	LoCIP	School Grants and Donations
<b>REVENUES</b>							
Intergovernmental:							
Federal	\$ 7,790	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ -
State	-	432	-	-	-	279	-
Program revenues	-	-	-	594,623	-	-	-
Investment income	-	-	-	-	-	-	-
Charges for facilities and services	-	-	11,829	-	-	7,575	-
Miscellaneous	-	-	-	-	-	-	17,404
Total revenues	7,790	432	11,829	594,623	18,000	7,854	17,404
<b>EXPENDITURES</b>							
Public safety	-	-	-	-	22,780	-	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	655	-	-	-	-	-	-
Education - Orange Board of Education	-	-	8,505	660,977	-	-	13,876
Other	-	-	-	-	-	-	-
Total expenditures	655	-	8,505	660,977	22,780	-	13,876
Excess (deficiency) of revenues over expenditures	7,135	432	3,324	( 66,354)	( 4,780)	7,854	3,528
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	-	-	-	-	-	-	-
Net change in fund balance	7,135	432	3,324	( 66,354)	( 4,780)	7,854	3,528
FUND BALANCES (DEFICITS), beginning	34,424	4,700	2,584	257,112	11,283	37,998	12,594
FUND BALANCES (DEFICITS), ending	\$ 41,559	\$ 5,132	\$ 5,908	\$ 190,758	\$ 6,503	\$ 45,852	\$ 16,122

...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, 2011  
...Continued...**

	Special Revenue						
	Town Road Aid	Orange Visiting Nurses Association	Police Special Duty	Senior Reimbursable	Youth Reimbursable	Orange Public Library Estate	Orange Library Endowment
<b>REVENUES</b>							
Intergovernmental:							
Federal	-	-	-	\$	-	\$	-
State	138,417	-	-	-	-	-	-
Program revenues	-	-	-	96,720	5,472	-	-
Investment income	-	-	-	-	-	-	22
Charges for facilities and services	-	736,201	259,160	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total revenues</b>	<u>138,417</u>	<u>736,201</u>	<u>259,160</u>	<u>96,720</u>	<u>5,472</u>	<u>-</u>	<u>22</u>
<b>EXPENDITURES</b>							
Public safety	-	-	156,955	-	-	-	-
Public works and sanitation	140,085	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,464	-
Health and welfare	-	727,605	-	-	-	-	-
Education - Orange Board of Education	-	-	-	-	-	-	-
Other	-	-	-	89,147	3,860	-	-
<b>Total expenditures</b>	<u>140,085</u>	<u>727,605</u>	<u>156,955</u>	<u>89,147</u>	<u>3,860</u>	<u>1,464</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>( 1,668)</u>	<u>8,596</u>	<u>102,205</u>	<u>7,573</u>	<u>1,612</u>	<u>( 1,464)</u>	<u>22</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	-	-	( 109,000)	-	-	-	-
Net change in fund balance	( 1,668)	8,596	( 6,795)	7,573	1,612	( 1,464)	22
<b>FUND BALANCES (DEFICITS), beginning</b>	<u>140,056</u>	<u>85,151</u>	<u>7,530</u>	<u>90,791</u>	<u>37,207</u>	<u>7,476</u>	<u>10,118</u>
<b>FUND BALANCES (DEFICITS), ending</b>	<u>\$ 138,388</u>	<u>\$ 93,747</u>	<u>\$ 735</u>	<u>\$ 98,364</u>	<u>\$ 38,819</u>	<u>\$ 6,012</u>	<u>\$ 10,140</u>

...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, 2011  
...Continued...**

	Special Revenue						
	Elderly Services	Summer School	Orange Library Gift	Pydde Memorial	Orange Agricultural Fair	Allen Poole Memorial	Gusachik Nursing
<b>REVENUES</b>							
Intergovernmental:							
Federal	-	-	-	\$	-	\$	-
State	-	-	23,789	-	-	-	-
Program revenues	-	13,800	-	-	141,331	-	-
Investment income	-	-	64	-	48	-	-
Charges for facilities and services	-	-	-	-	-	-	-
Miscellaneous	-	-	3,521	5,426	-	1,340	123,888
Total revenues	-	13,800	27,374	5,426	141,379	1,340	123,888
<b>EXPENDITURES</b>							
Public safety	-	-	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	-	-	21,853	4,500	109,409	-	-
Health and welfare	1,690	-	-	-	-	4,144	-
Education - Orange Board of Education	-	16,698	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total expenditures	1,690	16,698	21,853	4,500	109,409	4,144	-
Excess (deficiency) of revenues over expenditures	( 1,690)	( 2,898)	5,521	926	31,970	( 2,804)	123,888
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund transfers out	-	-	-	-	-	-	-
Net change in fund balance	( 1,690)	( 2,898)	5,521	926	31,970	( 2,804)	123,888
FUND BALANCES (DEFICITS), beginning	4,439	( 30,866)	35,204	121,697	135,887	2,804	-
FUND BALANCES (DEFICITS), ending	\$ 2,749	(\$ 33,764)	\$ 40,725	\$ 122,623	\$ 167,857	\$ -	\$ 123,888

...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, 2011**

...Continued...

	Town Improvement Program P.A. 86-1	Special Revenue						Historic Preservation
		Easement	Human Services	Police D.A.R.E.	Town Exchange	Special Events and Programs		
<b>REVENUES</b>								
Intergovernmental:								
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State	-	-	-	-	-	-	-	
Program revenues	-	-	-	-	-	-	-	
Investment income	668	-	-	-	-	-	-	
Charges for facilities and services	-	-	-	-	-	-	-	
Miscellaneous	-	17,596	3,200	30,498	19,510	618		
<b>Total revenues</b>	<b>668</b>	<b>17,596</b>	<b>3,200</b>	<b>30,498</b>	<b>19,510</b>	<b>618</b>		
<b>EXPENDITURES</b>								
Public safety	-	-	1,200	-	-	-	-	
Public works and sanitation	-	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	
Health and welfare	-	22,842	-	-	-	-	-	
Education - Orange Board of Education	-	-	-	-	-	-	-	
Other	10,150	-	-	30,400	18,934	-	-	
<b>Total expenditures</b>	<b>10,150</b>	<b>22,842</b>	<b>1,200</b>	<b>30,400</b>	<b>18,934</b>	<b>-</b>		
Excess (deficiency) of revenues over expenditures	( 9,482)	( 5,246)	2,000	98	576	618		
<b>OTHER FINANCING SOURCES (USES)</b>								
Interfund transfers out	-	-	-	-	-	-	-	
Net change in fund balance	( 9,482)	( 5,246)	2,000	98	576	618		
FUND BALANCES (DEFICITS), beginning	38,840	15,060	48,523	37,875	2,233	22,243		
FUND BALANCES (DEFICITS), ending	\$ 29,358	\$ 15,060	\$ 43,277	\$ 37,973	\$ 2,809	\$ 22,861		

...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, 2011  
...Continued...**

	Special Revenue		Permanent Fund	Capital Projects		Total Non-Major Governmental Funds
	Cafeteria	Recreation Self Support		STEAP	2004 Bond Projects Fund	
<b>REVENUES</b>						
Intergovernmental:						
Federal	\$ 73,068	\$ -	\$ -	\$ -	\$ -	\$ 98,858
State	-	-	-	194,938	-	357,855
Program revenues	-	-	-	-	-	851,946
Investment income	-	-	1,271	-	-	2,073
Charges for facilities and services	260,797	562,276	-	-	-	1,826,009
Miscellaneous	2,097	-	-	-	-	236,927
<b>Total revenues</b>	<b>335,962</b>	<b>562,276</b>	<b>1,271</b>	<b>194,938</b>	<b>-</b>	<b>3,373,668</b>
<b>EXPENDITURES</b>						
Public safety	-	-	-	-	-	180,935
Public works and sanitation	-	-	-	8,750	-	146,835
Culture and recreation	-	500,002	-	-	-	637,228
Health and welfare	-	-	-	-	-	756,936
Education - Orange Board of Education	336,376	-	-	-	-	1,027,927
Other	-	-	-	186,188	-	347,184
<b>Total expenditures</b>	<b>336,376</b>	<b>500,002</b>	<b>-</b>	<b>194,938</b>	<b>-</b>	<b>3,099,045</b>
Excess (deficiency) of revenues over expenditures	( 414)	62,274	1,271	-	-	274,623
<b>OTHER FINANCING SOURCES (USES)</b>						
Interfund transfers out	-	-	-	-	-	( 109,000)
Net change in fund balance	( 414)	62,274	1,271	-	-	165,623
FUND BALANCES (DEFICITS), beginning	( 23,603)	202,622	37,696	-	181,778	1,571,956
FUND BALANCES (DEFICITS), ending	<b>(\$ 24,017)</b>	<b>\$ 264,896</b>	<b>\$ 38,967</b>	<b>\$ -</b>	<b>\$ 181,778</b>	<b>\$ 1,737,579</b>

**TOWN OF ORANGE, CONNECTICUT  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2011**

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	<u>Balance, July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2011</u>
<b>ASSETS</b>				
Cash and cash equivalents				
Performance Bonds	\$ 362,500	\$ 130,000	\$ 139,750	\$ 352,750
Total cash and cash equivalents	<u>362,500</u>	<u>130,000</u>	<u>139,750</u>	<u>352,750</u>
<b>Total Assets</b>	<u>\$ 362,500</u>	<u>\$ 130,000</u>	<u>\$ 139,750</u>	<u>\$ 352,750</u>
<b>LIABILITIES</b>				
Amounts held for others	<u>\$ 362,500</u>	<u>\$ 130,000</u>	<u>\$ 139,750</u>	<u>\$ 352,750</u>

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF PROPERTY TAXES LEVIED,  
COLLECTED AND OUTSTANDING  
FOR THE YEAR ENDED JUNE 30, 2011**

Grand List	Balance Uncollected June 30, 2010		Current Levy	Lawful Corrections		Transfers to Suspense	Balance to be Collected	Collections			Total	Balance Uncollected June 30, 2011
				Additions	Deductions			Taxes	Interest	Lien Fees		
2009	\$	-	\$ 51,036,278	\$ 87,473	(\$ 153,095)	\$ -	\$ 50,970,656	\$ 50,511,953	\$ 120,620	\$ 8,110	\$ 50,640,683	\$ 458,703
2008		541,242	-	2,973	( 40,516)	-	503,697	293,142	49,680	1,433	344,255	210,555
2007		118,714	-	355	( 1,404)	( 62,672)	54,993	30,871	11,423	251	42,545	24,122
2006		69,141	-	202	( 2,744)	( 33,674)	32,925	9,360	4,936	72	14,368	23,565
2005	(	15,618)	-	-	( 40)	1,206	( 14,452)	5,165	3,722	24	8,911	( 19,617)
2004	(	8,380)	-	-	-	6	( 8,374)	-	-	-	-	( 8,374)
2003	(	39,079)	-	-	-	-	( 39,079)	-	-	-	-	( 39,079)
2002	(	22,452)	-	-	-	-	( 22,452)	-	-	-	-	( 22,452)
2001	(	178)	-	-	-	-	( 178)	-	-	-	-	( 178)
2000	(	461)	-	-	-	-	( 461)	-	-	-	-	( 461)
1999	(	4,018)	-	-	-	-	( 4,018)	-	-	-	-	( 4,018)
1998	(	429)	-	-	-	-	( 429)	-	-	-	-	( 429)
1997		1,935	-	-	-	-	1,935	-	-	-	-	1,935
1996		190	-	-	-	-	190	-	-	-	-	190
1995		39	-	-	-	-	39	-	-	-	-	39
1994		198	-	-	( 198)*	-	-	-	-	-	-	-
	\$	648,880	\$ 51,036,278	\$ 91,003	(\$ 197,999)	(\$ 95,134)	\$ 51,483,028	\$ 50,850,491	\$ 190,381	\$ 9,890	\$ 51,050,762	\$ 632,537

\*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, 2011**

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The Town's statement of Debt Limitation under Connecticut General Statutes, Section 7-374(b) as of June 30, 2011 is as follows:

Total tax collections (including interest and lien fees) for the year ended June 30, 2011	\$ 51,050,762
Reimbursements for revenue loss:	
Tax relief for the elderly and disabled	70,881
Base	\$ 51,121,643

The Connecticut General Statutes provide that the total authorized debt of the Town shall not exceed seven times the above base cash receipts, of \$357,851,501, 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	\$ 115,023,697	\$ -	\$ -	\$ -	\$ -
4-1/2 times base	-	230,047,394	-	-	-
3-3/4 times base	-	-	191,706,161	-	-
3-1/4 times base	-	-	-	166,145,340	-
3 times base	-	-	-	-	153,364,929
Total debt limitation	115,023,697	230,047,394	191,706,161	166,145,340	153,364,929
Indebtedness:					
Bonds payable	10,596,000	3,524,000	-	-	-
Net Amity Regional School District debt	-	32,623,778	-	-	-
Claims and judgments	-	-	805,628	-	-
Mortgage payable	250,000	-	-	-	-
Assessments receivable	-	-	( 703,782)	-	-
Total indebtedness	10,846,000	36,147,778	101,846	-	-
Excess of debt limitation over indebtedness at June 30, 2011	\$ 104,177,697	\$ 193,899,616	\$ 191,604,315	\$ 166,145,340	\$ 153,364,929

# SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS  
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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the 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 (the Town) as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements and have issued our report thereon dated December 15, 2011. 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.

### Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we considered to be a significant deficiency in internal control over financial reporting as item 2011-1. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### Compliance and Other Matters

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

We noted certain matters that we reported to management of the Town, in a separate letter dated December 15, 2011.

The Town's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Town's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Finance, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Seward and Monde*

North Haven, Connecticut  
December 15, 2011

# SEWARD AND MONDE

CERTIFIED PUBLIC ACCOUNTANTS  
296 STATE STREET  
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## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

### Compliance

We have audited the Town of Orange, Connecticut's (the Town) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town's compliance with those requirements.

In our opinion, the Town of Orange complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

#### Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of management, the Board of Finance, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Seward and Monde*

North Haven, Connecticut  
December 15, 2011

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2011**

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Agriculture			
Passed through State Department of Administrative Services:			
National school lunch program - commodities			\$ 18,546
Passed through State Department of Education:			
National school lunch program		12060-20560-82079-2010-170005	4,260
National school lunch program		12060-20560-82079-2011-170005	35,655
Total National school lunch program	10.555		<u>58,461</u>
Passed through State Department of Energy and Environmental Protection:			
Urban & community forestry programs	10.675		<u>1,374</u>
Total U.S. Department of Agriculture			<u>59,835</u>
U.S. Department of Education			
Passed through State Department of Education:			
Title I - Grants to local educational agencies		12060-20679-82070-2010-170002	17,051
Title I - Grants to local educational agencies		12060-20679-82070-2011-170002	18,912
Total Title I - Grants to local educational agencies	84.010		<u>35,963</u>
Improving teacher quality state grants		12060-20858-84131-2010-170002	18,567
Improving teacher quality state grants		12060-20858-84131-2011-170002	10,304
Total Improving teacher quality state grants	84.367		<u>28,871</u>
Safe and drug-free schools and communities	84.186	12060-20873-84131-2010-170002	<u>1,366</u>
Special Education Cluster:			
Special education - grants to states		12060-20977-82032-2010-170002	103,057
Special education - grants to states		12060-20977-82032-2011-170002	219,442
Total Special education - grants to states	84.027		<u>322,499</u>
Special education - preschool grants		12060-20983-82032-2010-170002	6,966
Special education - preschool grants		12060-20983-82032-2011-170002	11,684
Total Special education - preschool grants	84.173		<u>18,650</u>
ARRA - Special education - grants to states	84.391	12060-29011-82032-2009-170002	71,251
ARRA - Special education - preschool grants	84.392	12060-29012-82010-2009-170002	<u>7,558</u>
Total Special Education Cluster			<u>419,958</u>
ARRA - State Fiscal Stabilization Fund - Education State Grant	84.394	12060-29054-82010-2010-170002	<u>157,353</u>
Total U.S. Department of Education			<u>643,511</u>
U.S. Department of Transportation			
Passed through State Department of Transportation:			
Alcohol traffic safety grants	20.601		7,962
Alcohol open container requirements	20.607		<u>7,571</u>
Total U.S. Department of Transportation			<u>15,533</u>

. . . Continued . . .

**TOWN OF ORANGE, CONNECTICUT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the year ended June 30, 2011**  
... Continued ...

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>FEDERAL EXPENDITURES</b>
U.S. Department of Homeland Security			
Passed through State Department of Emergency and Homeland Security:			
Citizen Corps	97.053		1,768
Emergency management protection grants	97.042		1,837
Total U.S. Department of Homeland Security			3,605
U.S. Department of Energy			
Passed through State Office of Policy and Management:			
ARRA - Energy efficiency & conservation block grant	81.128		59,430
U.S. Department of Justice			
Passed through State Department of Public Safety:			
ARRA - Edward Byrne memorial justice assistance grant program			22,780
Total ARRA - Edward Byrne memorial justice assistance grant program	16.804		22,780
Total Expenditures of Federal Awards			\$ 804,694

See notes to schedule.

**TOWN OF ORANGE, CONNECTICUT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AWARDS**  
**For the Year Ended June 30, 2011**

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**1 - Significant Accounting Policy**

The accounting policies of the Town of Orange, Connecticut conform to U.S. generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The following is the significant policy relating to Federal awards:

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Orange, Connecticut and is presented on the modified accrual basis of accounting and a current financial resources measurement focus. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

**2 - Noncash Federal Awards**

The Town received and consumed \$18,546 of USDA donated commodities under the Federal Food Distribution program.

**TOWN OF ORANGE, CONNECTICUT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended June 30, 2011**

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Department of Education

Finding 2010-4 - Special Education Cluster

Condition - The Board of Education reported approximately \$189,000 of unspent special education cluster grant funds as deferred revenue at June 30, 2010.

Recommendation - We recommended that procedures be developed and implemented to ensure advance funding requests are properly monitored by personnel with appropriate accounting knowledge and are requested in compliance with applicable cash management provisions.

Current status - The recommendation was adopted during the current fiscal year. No similar findings were noted during 2011.

**TOWN OF ORANGE, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2011**

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**I. SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?     yes   X   no
- Significant deficiency(ies) identified?   X   yes     none reported

Noncompliance material to financial statements noted?     yes   X   no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?     yes   X   no
- Significant deficiency(ies)?     yes   X   none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?     yes   X   no

Identification of major programs:

CFDA NUMBER	NAME OF FEDERAL PROGRAM
84.027/84.173/84.391/84.392	Special Education Cluster (IDEA)

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

Auditee qualified as low-risk auditee?     yes   X   no

**TOWN OF ORANGE, CONNECTICUT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**. . . Continued . . .**  
**Year ended June 30, 2011**

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**II. FINANCIAL STATEMENT FINDINGS**

**FINDING # 2011-1 (Previously reported as 2010-1 and 2010-3)**

**Criteria** - Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements.

**Condition** - During much of the year, the main bank accounts of the Town, including those maintained by the Board of Education, were not reconciled to the general ledger. Specifically, they contained significant unreconciled differences to the general ledger balance.

**Questioned Cost** - None

**Context** - This has been an ongoing issue for the past few years.

**Effect** - An unreconciled difference can obscure significant items such as bank errors or improperly recorded transactions that would be cause for investigation.

**Cause** - The significant number of transactions being recorded to the general ledger as well as the various sources for transactions with the use of one bank account for several funds.

**Recommendation** - We recommend that all bank accounts be reconciled to the general ledger on a timely basis.

**Views of Responsible Officials and Planned Corrective Actions** - All Town and Board of Education checking accounts were reconciled as of June 30, 2011.

**III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No federal award findings or questioned costs.