

ANNUAL TOWN REPORT

FOR THE FISCAL YEAR ENDING
JUNE 30, 2007



**ORANGE
CONNECTICUT**

www.orange-ct.gov

ORANGE TOWN HALL
617 Orange Center Road
Phone – 203-891-2122 Fax – 203-891-2185

First Selectman (Ext. 737, 738)	Tax Assessor (Ext. 722, 723, 724)
Town Clerk (Ext. 728, 729, 730)	Tax Collector (Ext. 725, 726, 736)
Sanitarian (Ext. 719, 732, 733)	Building Official (Ext. 713, 714, 748)
Public Works (Ext. 712, 718, 741)	Accounting (Ext. 735, 739)
Town Plan & Zoning (Ext. 731, 743)	Registrar of Voters - Republican (Ext. 716)
Treasurer (Ext. 734)	Registrar of Voters – Democrat (Ext. 715)
Finance Director (Ext. 740, 744)	Orange Government Access TV (Ext.749)
Building & Sewer Superintendent (Ext. 745)	Inland Wetlands Enforcement Officer (Ext.746)

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

HIGH PLAINS COMMUNITY CENTER - 525 Orange Center Road

Park & Recreation	Orange Probate Court	Community Services
203-891-2188	203-891-2160	203-891-2154
Fax 203-891-2173	Fax 203-891-2161	Fax 203-891-2191
8:30 a.m. – 4:30 p.m.	8:30 a.m. – 1:00 p.m.	8:30 a.m. – 4:30 p.m.
Monday – Friday	Monday – Friday	Monday - Friday
Town Pool – 203-891-2187		Youth Services 203-891-2157
Transportation 203-891-2156		Senior Center 203-891-2155

THE CLARK BUILDING (Former Library) - 605A Orange Center Road

Orange Visiting Nurse Association	Family Counseling Services/Bridges
203-891-2165 Fax 203-891-2169	203-795-6698/203-878-6356
Orange Economic Development Corp.	Orange Drug/Alcohol Action Committee
203-891-1045 Fax 203 - 891-1044	203-891-2122 Fax 203-891-2169
Orange Chamber of Commerce	
203-795-3328 Fax 203-795-5926	

Orange Police Department (Non-emergency) 314 Lambert Road	203-891-2130
Fire Marshal..355 Boston Post Road	203-891-1050
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	203-891-2175
Transfer Station	203-891-2177
Tree Warden	203-799-2414
Poison Control Center-UCONN Health Center	1-800-343-2722

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 130 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



FROM THE DESK OF THE FIRST SELECTMAN:

Orange remains one of the most favored places in New Haven County to take up residence. With Yale University's purchase of the Bayer property, now known as The West Campus, Orange has been placed on the world map. It has been said that this will become a bioscience magnet to southern Connecticut and Orange is right in the middle of it all! Many families have been raised here with the great appreciation for all that the Town of Orange offers and this will only continue to expand.

The Town has started a more aggressive program of repair and replacement of our worn roads. With over 100 miles of road in town this is a constant program. The Town has also moved ahead with the purchase of 45 acres of open space to provide for the residents now and in the future. We will continue to work hard to preserve our past while moving forward into the future.

Economic Development is moving forward with the opening of both retail and professional businesses. This helps to bolster our tax base and improve our grand list growth. It also helps to offset some of the impact of the most recent state mandated revaluation.

Orange remains a great place to live... and I intend to keep it that way.

James M. Zeoli
First Selectman

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DIRECTORY OF TOWN OFFICIALS

First Selectman.....	James M. Zeoli
Selectmen	Joseph F. Blake Roy Cuzzocreo Mitchell R. Goldblatt Anthony M. Nastri Ralph G. Okenquist
Judge of Probate	John J. Carangelo, Esq.
State Senator, 14th Senatorial District	Gayle Slossberg.
Representative, 114th Assembly District	Themis Klarides
Representative, 117th Assembly District	Paul Davis
Director of Finance & Administration	Pamela F. Mangini
Treasurer.....	Albert W. Chiarenzelli
Town Clerk.....	Patrick B. O'Sullivan, CCTC
Registrar of Vital Statistics	Patrick B. O'Sullivan
Tax Collector.....	Sandra Pierson
Assessor.....	Mark B. Branchesi, CCMA
Amity Dist. #5 Superintendent of Schools	Dr. John Brady
Superintendent of Schools	Tim James
Business Administrator, Board of Education	Alfred Pullo
Registrar of Voters – Republican	Mary DeVito
Registrar of Voters - DemocraticCarmela N. Apuzzo
Fire Marshal	Timothy P. Smith
Deputy Fire Marshal	James Vincent
Building and Demolition Official	Fred Trotta, CBO
Electrical Inspector	Elfo Pol
Town Meeting Moderator	Robert Mirto, Esq.
Zoning Enforcement Officer	Paul Dinice
Town Counsel	Vincent M. Marino, Esq.
Town Labor Counsel	Michael J. Dorney, Esq.
Director of Health	Joseph Zelson, M.D.
Sanitarian	Frederick C. Schumacher, R.S.
Inland Wetlands Enforcement Officer	R. Scott Allen
Director of Public Works/Town Engineer	Edwin Lieberman, P.E.
Fire Chief	Charles Sherwood
Tree Warden	Edgar L. Vaughn
Library Director	Meryl Farber
Administrative Director, OVNA	Joanne Davis
Dept. of Community Services- Director	Carol D. Nardini
Senior Services Coordinator	Joanne Byrne
Youth Services Coordinator	John Ulatowski
Elderly Outreach Worker	Dennis Marsh
Park and Recreation-Director	Donald MacInnis
Civil Preparedness Director	Frederick Palmer
Building and Sewer Superintendent	John VanArman
Orange Drug/Alcohol Action Cmtee. Coord	Joan Kreiger
Republican Town Committee Chairman	Howard Schacter
Democratic Town Committee ChairmanJoseph Lembo

BOARDS AND COMMISSIONS

Elected

BOARD OF SELECTMEN

James Zeoli, First Selectman (11/07) Mitchell R. Goldblatt (11/07)
Roy Cuzzocreo (11/07) Joseph Blake (11/07)
Ralph Okenquist (11/07) Anthony Nastro (11/07)

BOARD OF FINANCE

Kevin McNabola, Chairman (11/09) Kevin Houlihan (11/07)
James Leahy(11/09) Kevin Moffett (11/07)
John Cifarelli (11/09) Richard Meisenheimer (11/07)
Richard Zorena (11/07) - alternate

TOWN PLAN & ZONING COMMISSION

Walter "Beau" Clark, IV, Chairman (11/09) Judy Smith- Morgan (11/07)
Rick Mangione (11/07) Paul Kaplan (11/08)
Oscar Parente (11/09) William Perfetto (11/07) – alternate
Daryl DiPaulo (11/07) – alternate Paul Dinice - Zoning Enforcement Officer

ORANGE BOARD OF EDUCATION

Kimberly Altschuler (11/07) Joanne Consiglio-Hoin (11/09)
David Pite (11/09) Joseph Marulli (11/07)
Ernie Robear (11/09) Pat Ziman (11/07)
Tony Vitti , Chairman (11/09) Kristen Powell (11/07)
Lawrence Schwartz (11/07) Ron Ruotolo (11/09)

AMITY BOARD OF EDUCATION

(ORANGE MEMBERS)

Sue L. Cohen, Chairman (11/09) Howard Schachter (11/09)
Jill Ferraiolo (11/07) Joseph Abbatiello (11/07)
Thomas Hurley (11/09) Christopher Collier (11/07)
Maria Papaluca (11/07)

CONSTABLES

Paul Tarbox (11/07) Vito DeVito (11/07) Randolph Thomas (11/07)
Doris Knight (11/07) Matthew Norko (11/07) Shonnie DelloRusso (11/07)
Michael Donadeo (11/07)

REGISTRARS OF VOTERS

Mary DeVito, Republican Registrar (01/09) Carmela N. Apuzzo, Democratic Registrar (01/09)

TOWN CLERK

Patrick B. O'Sullivan, II (1/08)

TAX COLLECTOR

Sandra Pierson (11/07)

JUSTICE OF THE PEACE

Carmela N. Apuzzo (1/09) Robert E. Bateman (1/09) Richard A. Mason (1/09)
Anita M. Pol (1/09) Marian G. Reid (1/09) Marion A. Hoffman (1/09)
Marie Gull (1/09) Matthew Norko (1/09) William Musco (1/09)
Andrea Spanierman (1/09) Gerald Still (1/09) Maria Papaluca (1/09)

STANDING COMMITTEES

Appointed

BOARD OF ASSESSMENT APPEALS

Richard Cenami, Chairman (12/09)

Richard Falcigno (12/07) Albert Melotto (12/09)
Richard Polio (12/07) Anthony Caserta (12/07)

ORANGE HISTORIC DISTRICT COMMISSION

W. Karl Dyer, Chairman (12/08)	Marvin Jamron, V. Chairman (12/10)
John Brandes (12/11)	Elmer Manley, (12/07)
Christopher Williams (12/09)	Michelle Butler (12/08) - alternate
Patricia Clark (12/10) – alternate	Clifford Dudley (12/09) - alternate

CASE MEMORIAL LIBRARY COMMISSION

Kenneth Ziman, Chairman (12/09)	Maureen White (12/09)
Ursula Hindell (12/09)	Irene Teller (12/07)
Elizabeth Meyer (12/09)	Robert DeFeo (12/09)
Michael Zabinski (12/09)	Lucy Scillia (12/07)
Marilyn Cohen (12/07)	Patricia Rogers (12/07)
Sten Westgard (12/07)	Stephanie Cuzzucreo (12/07)
Edward Martin (12/07)	Katalin Baltimore, V. Chair (12/07)

ORANGE VISITING NURSES ASSOCIATION BOARD

Thomas Krause, Chairman (12/09)	Linda Nugent (12/09)
Keri Padolewski (12/09)	Barbara Moritz (12/09)
Julie Davis(12/07)	Stan Rutowicz (12/07)
Evan London, Treasurer (12/07)	Maureen Clark (12/07)
Jean Virshup, Secretary (12/07)	Loretta Smith (12/07)
Carolyn McLaughlin (12/09)	Theresa Douskey (12/09)

PARK & RECREATION COMMISSION

Joseph Lembo, Chairman (10/08)	
Lisa Zarny (10/08)	David Baretta (12/07)
Chuck Stackpole (10/08)	John Anthony Querker (12/07)
Lauren Pite (12/07)	James O'Connor (12/07)
Stephen Bospuda (12/07)	Linda Kantor (10/08)

BOARD OF POLICE COMMISSIONERS

Don Lewis, Chairman (12/08)	
John Migliaro (12/07)	Mark Grasso (12/09)
David Moakley (12/07)	John Barton (12/09)

SAFETY COMMISSION

Fred Palmer, Chairman (12/07)	
Robert Gagne (12/07)	Edwin Lieberman, P.E. (12/07)
Joanne Davis (12/07)	Charles Sherwood (12/07)
Fred Trotta (12/07)	Timothy Smith (12/07)
John Barton (12/07)	Tim James (12/07)

ORANGE GOVERNMENT ACCESS TELEVISION (OGAT)

Sol Silverstein, Chairman (12/09)		
Gary DelPiano (12/07)	Nancy Nastri (12/07)	Stephen Hechtman (12/09)
Stanley Czuba (12/09)	Andrea Shiffrin (12/07)	Ron Davis, Coordinator

TREE COMMITTEE

Gail Nixon, Chairman (10/08)	Ann Denny (10/08)
Nancy Nyhan (10/09)	Ernest Lucarelli (10/07)
John Dorais (10/07)	Ed Vaughn, Tree Warden

COMMITTEE FOR THE CARE OF VETERAN'S GRAVES

Anthony Monaco, Chairman (3/08)	
Peter MacDonald (3/08)	Donald Jewell (3/08)

WATER POLLUTION CONTROL AUTHORITY

Robert Kleffman, Chairman (2/09)		
H. Richard Green (2/11)	Nick Mastrangelo (2/08)	Roy Cant (2/10)
Sara Mabry (2/08)		

INLAND WETLANDS & WATER COURSES COMMISSION

Charles Waskiewicz, Chairman (12/07)	Rick Mangione, V.Chairman (12/07)
Lesley Giovanelli, (12/07)	Michael Robichaud (12/09)
Walter Bspuda (12/09)	William Perfetto (12/07)
Drew Gunning (12/09)	Diana Ross (12/07)
James Ewen (12/09)	R. Scott Allen, Enforcement Officer

BOARD OF ZONING APPEALS

Kenneth Gambardella (12/09)	Rudolph Miller (12/09)
Noah Eisenhandler (12/07)	Pat Panza (12/08)
Gregory Natalino (12/07)	Mathew Pickering (12/07) – alternate
Frederick Kendrick (12/09) – alternate	Andrew Blanchette (12/07) - alternate

AD HOC COMMITTEES

Appointed

EXPLORATORY COMMITTEE FOR THE ARTS CENTER

Richard Knight	Patricia Miller
Robert McKay	Antoinetta Bartocetti

BOSTON POST ROAD LIGHTING COMMITTEE

Trish Pearson, Chairman	Paul Grimmer
Tom Chaplik	Gary Richetelli

CAPITAL PLANNING COMMITTEE

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

CLEAN ENERGY TASK FORCE

Michael Schwartz, Chairman		
Paul Davis, State Representative	Rita King	Richard Lorson
Keith Indeck	John Ruckes	Ronald Novick

ELDERLY HOUSING LIAISON COMMITTEE

Fred Palmer, Chairman	Jane (Jean) Cenami	Albert M. Clark, III
Nancy Nyhan	Joseph Blake	Joy Habib

ELEMENTARY SCHOOL BUILDING COMMITTEE

Clifford Dudley, Chairman	Pat Ziman	Tony Vitti
Selectman Roy Cuzzocreo	John Cifarelli	Richard Meisenheimer
Deborah Esposito	Edwin Lieberman	

ORANGE COUNTRY FAIR COMMITTEE

Stephen Bspuda, Co-Chairman (12/09)	Kevin Monck, Co-Chairman (12/07)
Karen McCausland (12/07)	Walter Bspuda (12/07)
Marianne Bauer (12/07)	Wilson Daymon (12/07)
Rowland Hine (12/07)	Bryan Clark (12/09)
George Plaskowitz (12/09)	Emory Allaire (12/09)
Walter Hine (12/09)	Cheryl Serfilippi (12/07)
Paul Estok, III (12/09)	Gerald Butcher (12/09)
Greg Mulherin (12/07)	

ORANGE FAMILY COUNSELING ADVISORY COMMITTEE

Michael Mizzone, Chairman (12/08)	
Patricia Miller (12/09)	Joseph D. Sullivan (12/07)
Diane Duarte (12/09)	John P. McGill (12/10)

COMMITTEE TO REVIEW APPROPRIATIONS FROM THE FUND BALANCE

Selectman Anthony Nastri, Chairman

Selectman Joseph Blake Kevin Moffett Raymond O'Connor

HPCC RENOVATION COMMITTEE

Selectman Joseph Blake, Chairman

Edwin Lieberman John VanArman Daniel Lynch
Carol Nardini Tom Pisano Kathy Gulia
Adam Wade

MEMORIAL DAY COMMITTEE – 2007

Robert Mirto Kevin Gilbert Andrew Steinbrick
Robert Gagne Mary Jewell Jonathan Handy
Donald Jewell Peter MacDonald Robet Stankye, Jr.
Kenneth Mitchell, Sr. Al Pol Richard Manley
Al deCant Tim James Brian Moreland
James Marena Robert Fries John S. Sullivan
John P. Sullivan Ronald Wachter Frederick O'Brien
Richard Hoin

MUNICIPAL AGENT FOR THE ELDERLY

Dennis Marsh

NOISE ORDINANCE STUDY COMMITTEE

Selectman Roy Cuzzocreo, Chairman

Ray Fildes Frank Gadero Don Corrigan Micah Sheveloff

OPEN SPACE SEARCH COMMITTEE

Albert M. Clark, III, Chairman

Jill Levine Fred DeDomenico Loentine Smith Dorothy L. Berger

PENSION BOARD

Eric Hendlin, Chairman (12/07)

Max Martins (12/07) Anthony Nastri (12/07)
Frederick Schumacher (12/07) Howard Treat Jr. (12/07)

PERSONNEL COMMITTEE

James Zeoli, First Selectman

Mitchell Goldblatt, Selectman Ralph Okenquist, Selectman

ORANGE RAILROAD STATION COMMITTEE

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

SAFETY & HEALTH COMMITTEE

Carol Nardini, Chairman (4/08) Robert Gagne (4/08)
Donald Foyer (4/08) Fred Schumacher (4/08)
Meryl Farber (4/08) Karen Goldberg (4/08)
Don MacInnis (4/08) Joseph Oleschuk (4/08)

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 Celone John LaViola J. Elaine Arena

YOUTH SERVICES

Marie Gull, Chairman (12/07) Robert Catalde (12/07) Christina Rivkees (12/07)
Sharon Stockel (12/07) Tamara Fischman (07) John Manfreda (12/07)
Peter Boppert (12/07) Robert Gagne (12/07) Toby Zabinski (12/07)
Richard Sykes, Liason John Ulatowski, Coordinator Sarah Clark (12/07) Student rep
Liam Ferguson (12/07), Student rep Cory Ziman (12/07) Student rep

REPRESENTATIVES Appointed

REGIONAL ACTION COUNCIL

Joan Kreiger

ADVISORY COUNCIL FOR CABLE TV

Marlene Silverstein (06) Pasquale Tancreti (07/07) Ronald Davis (06/07)

AMITY FINANCIAL ADVISORY BOARD

James Leahy

DISTRICT ANIMAL CONTROL BOARD ORANGE REPRESENTATIVES

Frederick Dray (6/09)

BRIDGES

John P. McGill

CATCHMENT AREA COUNCIL #6

John McGill (4/08)

COUNCIL OF GOVERNMENTS

First Selectman James M. Zeoli (11/07)

EMS – SOUTH CENTRAL CT EMERGENCY MEDICAL COUNCIL

Bruce Backer (10/07)

GATEWAY COMMUNITY COLLEGE INTERNAL EXECUTIVE OVERSIGHT

Linda Siclari

LIBRARY EXCHANGE AIDS PATRONS (LEAP)

Meryl Farber

LONG ISLAND SOUND COUNCIL

Carol Martin

TOWN MEETING MODERATOR

Robert Mirto, Esq. Town Meeting Moderator (12/07)
Ken Gambardella, Deputy Meeting Moderator (12/07)
Shelby Wilson, Deputy Meeting Moderator (12/07)

REGIONAL GROWTH PARTNERSHIP

Paul Grimmer

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

Gregory Mulherin (6/09)

TOWN HISTORIAN

Virginia Reinhard

GREATER NEW HAVEN TRANSIT DISTRICT

Constantine Marathas (1/09) Lawrence Levy (1/09)

REGIONAL WATER AUTHORITY POLICY BOARD

Brian Stone (6/08)

TOWN OF ORANGE CALENDAR

SEPTEMBER 2007 THROUGH OCTOBER 2008

- September Board of Assessment Appeals Meeting - Motor Vehicles only.
- September 15 Last day for renters to file Elderly Tax Relief Applications.
- Sept. 1 - Nov. 1 Applications for Farm, Forest or Open Space Exemptions P.A. 490. Property owners already receiving exemptions need not apply.
- October 1 Grand List Date - Tax liability established for all owners of property even though personal property is subsequently transferred or disposed of.
- Oct. 2, 2006 to
Aug. 1, 2007 Supplementary List for motor vehicles purchased in this period will become due on January 1, 2008.
- 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 2 Elector session - 9 a.m. - 5 p.m.
- October 20 Saturday elector session for new voters – 10 a.m. – 2 p.m.
- October 30. Cut off date for admission of electors for 18 year old residents and for residents of a municipality who moved on or before October 30, 2007. Session from 9 a.m. - 8 p.m.
- Nov. 1 - March 15 .. Applications for those eligible for energy assistance.
- November 5 Limited session from 9 a.m. - 12 noon for Admission of Electors – only those qualified since October 30, 2007 .
- November 6 Municipal Election - polls open 6:00 a.m. - close at 8:00 p.m.
- Jan. 1, 2008 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 - March 31 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 2006 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.
- May 16 Elderly renters may start applying for tax relief under Sec. 12-170a through September 15.
- May 15 Last day for homeowners to file elderly relief applications.
- May 31 Last day for paying Real Estate Taxes before liens are recorded.
- June 1 All unpaid Real Estate Taxes will be liened as of this date.
- June 1 - 30 Dog Licenses due and payable at the Town Clerk's Office. All dogs six months old and older must be licensed. Owners must submit rabies vaccination certificate to obtain license.
- June 30 Last day to pay dog licenses without penalty.
- July 1 First installment of Grand List 10/1/07 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 891-2122 Ext. 725 if you have any questions.
- August 1 Last day to pay taxes without interest for the taxes due July 1, 2008 first installment. Interest charged is 1-1/2 % per month (from date due) with a minimum of \$2.00.
- Feb. 1 to Sept. 30 Additional Veteran's exemptions based on income annual filing.

DISTRICT ANIMAL CONTROL

District Animal Control (DAC) has had a year of ongoing transition. This transition was the result of a high turnover of Board members and shelter staff, lower donations, fewer volunteers and Prospect's announced withdrawal from DAC. At the suggestion of member towns, Orange First Selectman James Zeoli was elected to Chair the DAC Board beginning in the third quarter. Under Jim's leadership and guidance, the Board has filled all vacancies and now operates as a more cohesive governing body. A policy committee, including veterinarians John Richter and Michael Broderick, has been formed to advise the Board on issues pertinent to animal care. Also instituted has been a system of financial changes more aligned with conventional business practices. The new cattery now under construction will be a welcome addition to the facility as will the planned improvements to the dog runs. A new lead animal control officer started on November 27 and this should help improve the day-to-day operations. With the Prospect withdrawal, DAC will need to reorganize to better serve the three remaining towns. The year ahead will provide challenges and opportunities to further their mission of public safety.

Fred Dray
DAC Board Member

BOARD OF ASSESSMENT APPEALS

The Orange Board of Assessment Appeals is a quasi-judicial entity comprised of local citizens. The Board hears and acts upon appeals of real estate, business personal property, and motor vehicle assessments annually.

The Board convened in September 2006 and April 2007. The town-wide property revaluation occurred for the October 1, 2006 grand list, which resulted in three hundred twelve assessment appeals. One hundred fifty were granted reductions.

Richard Cenami, Chairman

ASSESSOR'S OFFICE

Grand List Report - October 1, 2006

The following displays the computations for the October 1, 2006 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 2006 grand list was filed with the Town Clerk on February 28, 2007.

Gross Grand List

The gross grand list reflects the total of all gross assessments for taxable accounts and excludes all statutory exemptions as provided by law. The gross grand list for October 1, 2006 equaled 2,152,714,354 or an increase of 1.4776 percent, when compared to the October 1, 2005 gross grand list which was 1,456,899, 081. The October 1, 2006 grand list was the by product of general revaluation, as mandated by the State of Connecticut. The last revaluation was conducted on October 1, 2000.

Total Exemptions

Total exemptions are deducted from the gross grand list to derive the net grand list. Exemptions are in compliance with State and Federal law as well as by 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. The total exemptions for the October 1, 2006 grand list equaled 13,353,388 or a decrease of 1,641,642 when compared to the total exemptions posted for October 1, 2005. The loss in exemptions was attributed to a decrease in approved applicants for both veterans and the town's local veteran tax relief programs and manufacturer's exemptions.

Net Grand List

The net grand list is the sum of all taxable assessments after exemptions. Tax bills are based on the net grand list. **The October 1, 2006 net grand list equaled 2,139,360,966 or an increase**

of 48.3 percent as compared with the October 1, 2005 grand list. The following compares the 2006 net grand list to the 2005 net grand list before adjustments by the Board of Assessment Appeals:

<u>CATEGORY</u>	<u>2005 GRAND LIST</u>	<u>2006 GRAND LIST</u>	<u>% CHANGE</u>
real estate net	1,267,342,050	1,962,700,950	1.548675001
personal property net	60,434,666	61,994,156	1.025804561
motor vehicle net	<u>114,127,335</u>	<u>114,665,860</u>	1.004718633
Net total	1,441,904,051	2,139,360,966	<u>1.483705497</u>

Real Estate

Connecticut state law required the Town of Orange to perform a revaluation of all real property within its boundaries effective October 1, 2006. The following chart displays the rate of change for all major classes of real property by total taxable gross assessments in a comparison. *Please note that 2005 grand list assessments were based on the values from the prior revaluation of October 1, 2000.*

<u>CATEGORY</u>	<u>GROSS 2006</u>	<u>GROSS 2005</u>	<u>% CHANGE</u>
residential	1,473,541,400	884,258,400	1.66641493
commercial	359,827,100	286,496,600	1.255955917
industrial	87,935,200	69,506,000	1.265145455
public utility	532,100	469,000	1.134541578
vacant land	32,735,200	24,795,700	1.320196647
use assessment 490	957,200	374,000	2.559358289
apartments	<u>14,525,300</u>	<u>9,717,900</u>	1.494695356
total	1,970,053,500	1,275,617,600	1.544391909

In house non parametric statistical studies indicate that the median increase in residential assessments was 1.6588 and the median assessment increase for CIP was 1.2373.

Motor Vehicle

The motor vehicle section of this grand list increased by .47 % as compared with totals posted for 2005. Values from newly registered current model year passenger cars were barely sufficient to off set the accrued depreciation from the recurring vehicles.

Business Personal Property

This section of the grand list increased by 2.58 %, net, when compared with totals posted in 2005. This increase was comprised of a very modest increase in total gross assessment and a reduction in manufacture’s exemption.

Results concerning section 12-62g of the Connecticut General Statutes

The new 2006 net grand list increased 1.483 times as compared the old 2005 net grand list. Per a policy decision from the Office of Policy & Management, State of Connecticut, an increase of one and one half times or greater would be needed to increase the existing veteran’s exemptions. Since the increase in the net grand list fell short of this State imposed requirement, the veteran’s exemptions as they appear in the 2006 grand list are not eligible for an increase as afforded in the above mentioned statute.

As in past years, performance trends are enclosed for each section of the grand list together with the allocation of the 2006 net grand list. The top 20 taxpayers for 2006 are also included.

Mark Branchesi, Assessor

BUILDING DEPARTMENT

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

Today, we use and enforce modern building codes that address structural, fire electrical and mechanical safety as well as health, security and even energy conservation. Our job is to make

sure that, homes, schools, businesses, and other structures are safe places to live, work and play. We inspect construction projects at several stages to ensure that happens.

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

In fiscal year 2006/2007, the Building Department issued 338 building permits and 490 permits for electrical, plumbing and mechanical work. The value of construction for all the permits issued was approximately 20 million dollars. The Building Department also works with the Fire Marshal's Office to evaluate structural damage as a result of fire or other causes.

Fred A. Trotta
Building Official

CAPITAL PLANNING COMMITTEE

The Capital Planning Committee has continued its activities subsequent to the passing of the \$10 million referendum on September 24, 2003 for capital projects. The committee has been charged with the continued review of those short-term projects initially deleted from the bond issue, and new and/or emergency projects as they arise. The Boards of Selectmen and Finance agreed to include approximately \$400,000 for short-term projects in the Operating Budget each year. The following projects were accepted by the Board of Finance for inclusion in the Operating Plan for FY 2007: New telephone/paging systems at Turkey Hill School; Phase One of Computer Technology Upgrades in the Orange schools; Roof repair of the Academy building; Locker room renovations at High Plains Community Center; Replacement of a dump truck for Public Works; Additional paving at High Plains; Installation of a Reverse 911 system at Police Headquarters; and a wheel balancing/tire changer for Public Works.

Effort will be on going in FY 2008. The committee will continue to review, prioritize, and recommend projects for future years.

Ralph G. Okenquist
Chairman

COMMUNITY SERVICES

The Community Services Department (OCS) is the branch of municipal government that is responsible for providing social services to the citizens of Orange. The department plans, provides, and coordinates social services for elderly, youth, and persons with special needs. Family Counseling, volunteer coordination and special transportation are also provided. Programs and services continued to grow and expand to meet the ever-changing needs of our citizens. John Ulatowski was hired in September as our Youth Services Coordinator, and Dennis Marsh was hired in January in the Outreach Worker's position. Peter Boppert stepped down as chairman of the OCS Commission after several years of providing outstanding leadership. Peter passed the gavel into the very competent hands of Kevin Hadlock.

General Services

In cooperation with TEAM, Orange's community action agency, applications were processed for the State's Fuel Assistance program. OCS has an Emergency Fuel Assistance program entitled, "Operation Warm Neighbor". With the assistance of Peter Tamaro, President of Tamaro Oil, donation requests were included in the bills of Orange customers. Through this effort, Orange Rotary, and other donations, we raised a record \$2,581. Mr. Tamaro also donated 100 gallons of oil to our program. In addition food was donated to our food closet through a variety of food drives. Fifteen (15) individuals and families were assisted, as compared to 10 last year. Thirty (30) Emergency Cell Phones were distributed.

The Orange Lions Club held their 16th annual Thanksgiving weekend dinner for Orange residents. Approximately 123 dinners were served at High Plains Community Center, including 33 deliveries

to homebound citizens. The year before, 103 dinners were served. A pro bono legal advice clinic, with Attorney Steve Floman, assisted 110 residents compared to 107 the year before.

The Holiday Dinner Basket Project was coordinated by Administrative Assistant Kimberly Callahan and involved approximately 100 local residents and community organizations, who donated a wide variety of gifts for individuals and families. There were 70 festive food baskets and grocery gift cards, which exceeded the 54 baskets that were distributed during the last reporting session.

Local businesses, civic/service groups, and town residents also “adopted” families in need by giving toys and gift cards. Thirty six (36) families and 60 children received gifts, which exceeded our numbers last year of 28 families and 56 children.

Special Transportation Services

Our Special Transportation component completed its 27th year of operation and continues to provide rides to elderly and persons with disabilities in Orange. Transportation is provided to medical appointments, the Senior Center, local shopping centers, and for personal errands if time allows, along with various special trips out of the Senior Center. Our three vehicles are life-equipped and are provided through the Vehicle Acquisition Program of the Greater New Haven Transit District. In the past fiscal year, 6,000 rides were provided, with donations amounting to \$5,569. The year before, 7,000 rides were provided, with total donations of \$6,691.

Senior Services

The Orange Senior Center is an active and growing town program for older Orange residents and non-resident members. The center provides opportunities for education, cultural development, socialization and community service for persons over the age of 55. An Advisory Committee composed of residents meets every other month to give ideas and feedback about the activities and programs of the center.

A monthly newsletter is mailed to 1200 registered members of the center. Class enrollment is high, with many classes filled to capacity. Classes are offered in yoga, tai chi, tap dancing, line dancing, belly dancing, chair exercise, fitness class, watercolor painting, drawing, flower arranging, memoirs writing, and an informal art studio. A new state-of-the-art computer center offers courses for beginners, intermediate, and more experienced users. The senior center collaborates with the Case Memorial Library to offer an Opera Appreciation class at the library. An experienced hiker leads a Nature Walk twice a month to different locations.

The center sponsors weekly Bingo and a Social Bridge group. The Billiards table is used on a regular basis. A nutritious hot lunch sponsored by the Elderly Nutrition Program of the New Haven Community Action Agency is served Monday through Friday in the senior café. A group of dedicated knitters and crocheters put in a total of 5,490 hours making over 100 afghans personalized with a child’s name for foster children in Connecticut. Drawstring fabric bags are also made for toiletries for foster children. The Afghan Project is a co-operative venture with the Retired and Senior Volunteer Program of the Agency on Aging of South Central Connecticut.

A Senior Cookout was held in July. Members of the Lions Club grilled hot dogs and hamburgers and music was provided by the Clamdiggers who were paid for by a contribution from Weichert Realtors.

A Senior Health and Safety Fair was held in August with over 20 vendors, including the Orange



Volunteer Fire, Police Department, Lions Club, Yale Mammography van, the Valley Parish Nurse Program, and the Orange Visiting Nurses. Health Net provided free bag lunches.

As part of the United Way's Day of Caring, the senior café, parts of the senior lounge and one of the classrooms in High Plains was painted by a crew of volunteers from the community and students from the New Haven Job Corps. A Senior Holiday Dinner Dance was held at the Grassy Hill Lodge. A new Ladies Lunch and Learn group was started and the Men's Club meets on the second Thursday of each month.

The third annual Pasta Festa Supper was held in May in the Holy Infant gym. Guests enjoyed a "home cooked" pasta meal and were entertained after dinner by a Senior Talent Show. Three members of our community were then honored with Living Treasure Awards because of their outstanding contributions to the community throughout their lives.

A Senior Citizen Art Show was held at the Case Memorial Library for the first time in May as part of Older American's Month. Twenty-two artists over the age of 55 exhibited their juried works of art. Also, for the first time, Cabaret Nights were held every other month with entertainment from 6 to 8 pm.

In June 2007, the second Senior Leadership Class graduated in a ceremony at the Paugusset Club. The Senior Leadership Program was started two years ago in conjunction with the Leadership Center of the Greater New Haven Chamber of Commerce. The purpose of the Senior Leadership Program is to identify aspiring community leaders over the age of 55 and support their growth through leadership training and community education so they can serve as catalysts for positive change in our community. Participants are required to choose and develop their own team community service project as part of the learning experience.

Twenty-one trips were arranged by the senior center. Many were one-day trips, several over-nights and a few were week-long trips.

Outreach Services

The Outreach Worker is also Orange's designated Municipal Agent for the Elderly (MAE). The MAE is "one stop shopping" for the town's elderly and their families for information about local, state, and federal services and programs. Outreach Worker Dennis Marsh worked with one of the teams from the Senior Leadership Program to develop a Friendly Visitor/Telephone Reassure Program. Dennis coordinates our program with the regional Interfaith Caregivers Program. In the first three months of the program's existence, there were 17 matches with 138.5 hours of volunteer interaction. With emergency management in mind, OCS has created an emergency "at risk" list, that is updated by the Outreach Worker on a monthly basis. This list is shared with the Chief of Police and the OCS Director. There are 28 households on this list. OCS coordinated with Sunset Shores Adult Day Health Care Center, the Alzheimer's Association, Laurel Estates, and the Visiting Nurse Services of South Central Connecticut to present a Safe Return Program to town residents. The Safe Return Program is part of the Alzheimer's Association, and is used to aid emergency workers in searching for and returning persons with dementia who wander from home. Seven individuals were enrolled in the program. TRIAD is a program that brings together local law enforcement, fire departments, Peoples' Bank, and local businesses to work together to reduce victimization of senior citizens. Senior citizens as well as representatives from the Police and Fire Departments sit on the TRIAD committee, and also worked at the annual Orange Health and Safety Fair.

Dennis completed training with the South Central Agency on Aging to becoming a CHOICES volunteer. The CHOICES program provided information and assistance with Medicare, Medicaid, and Long Term Insurance to those over age 60 and persons with disabilities. CHOICES is Connecticut's Health Insurance Assistance Program, a cooperative program of the Connecticut Department of Social Services, Area Agencies on Aging, and the Center for Medicare Advocacy. The Director of OCS is also a CHOICES volunteer. One thousand twelve hundred and one (1,201) referrals were made for 157 persons.

Youth Services

Youth Services initiated programs and special events for town youth that foster positive youth development, develop essential learning skills, offer opportunities as stakeholders, and encourage a strong sense of self-esteem, responsibility, and confidence. Youth Services continued its outreach to area schools, parents, and community during the year. Contact was made with school principals throughout the year in a variety of program-related



proposals. Meetings were held at Amity Jr. High to develop a Youth Services Advisory Club of students who would like to take a more active part in special events and activities. The formation of a summer bicycle safety helmet campaign took place at an elementary school with Youth Services planning to work conjunctively with the Police Department and the Student Council in the *Relay For Life* event, and a photo shoot for students who had achieved a success in a leadership capacity in which the photos/achievements would be displayed at the Amity Jr. High School. An art colony for Orange youth was offered so that budding artists would have an opportunity to have their works of art displayed publicly. Arts was exhibited on the wall of the Community Center, and an award reception for young artists, family members, school personnel, and community leaders was held in May.

Many Youth Services programs are perennial staples that consistently afford youth with opportunities in areas of academics, employment, and social interaction. The Intergenerational Tutoring program is a unique homework help program between seniors citizens and children grades 1 through 12 who are in need of tutoring. This reporting period, 17 youth were assisted by nine tutors. Job Bank links town residents with youth who assist with indoor and outdoor work for pay. The program served 33 youth and 54 citizens. One a month, we sponsored a Friday evening activity for Orange 7th and 8th graders, providing a DJ, refreshments, and other activities. The average attendance is between 175-200 students. Youth Services also sponsors an outdoor activity for sixth graders who are entering the Junior High School, as a way of orienting them to Youth Services Programs. Through Youth Services, volunteer opportunities are provided, as well as placements for children who are referred from the juvenile court system to perform volunteer community services. Staff is also involved in the town's Juvenile Justice Review Board sponsored by the Orange Police Department. Three times per year, a babysitting course is offered to youth to provide information on the art of taking care of children and to also obtain a First Aid certificate. The Youth Services Coordinator also represents the town on area boards and committees.

Family Counseling

Behavioral health services are provided through a contract with Bridges, a Community Support System located in the Clark Building. Orange Family, a satellite of Bridges, continues to serve adults and children. Citizens can avail themselves of the entire range of services that the clinic has to offer at eight sites, the main office in Milford or at the Orange site. While insurance is accepted, a sliding fee scale is available.

In summary, Orange Community Services has been in operation for 27 years. While many changes have taken place over that time, OCS continues to provide thoughtful, well-planned, current, and viable services to the citizens of Orange. A special thanks is owed to our residents who volunteer their time and talent in providing advice, consultation, direction, and support to the staff, Commission, and advisory committees. Over 100 volunteers were honored this year for their generosity and devotion during National Volunteer Recognition Week. Finally, a large

debt of thanks is owed to the dedicated staff that serves our citizens through the department's wide array of services. As our programming changes to meet the needs of our citizens, we are pleased to attract such competent and talented individuals who perform their duties with enthusiasm and a high degree of professionalism. Their resourcefulness, energy, and compassion comprise the cornerstone on which the department rests.

Kevin Hadlock, Chairman
Carol Nardini, LCSW, Director

CONSERVATION COMMISSION

The Conservation Commission meets in the Conference Room on the second floor of the Case Memorial Library at 5:45 PM on the third Monday of each month except for January and February when, because of scheduled holidays on the third Monday, the meetings are on the second Monday.

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

Black and white trail maps are available in the Library and in the Town Clerk's Office in the Town Hall for the Racebrook Tract, the Conservation Area and the Orange Triangle Trail, the Housatonic Overlook and Tucker's Ridge, and the Town Center with maps of the Paul Ode Nature Trail and Wolfe Park. Color copies of these maps may be downloaded from the web site www.srcog.org.

The Conservation Commission has established a telephone recording system whereby hikers and others can record their observations concerning needed maintenance on any of the trails in Town- call (203) 891-2122 ext. 768.

The plan for the bridge over the Wepawaug River in the Conservation Area is to replace the present structure with an almost identical bridge constructed of telephone poles. Unfortunately the present bridge is located where the Wepawaug River overflows its banks periodically and consideration is being given to relocating the bridge and a portion of the trail to a location where that will be less of a problem. We expect to have the new bridge in place next year.

During the year the Commission formally approved a criteria for maintenance of Passive Open Space and trails in the Town. Discussions are being held with a number of parties to try to get an agreement which will result in improved maintenance of these permanently protected areas and their trails.

The Commission formally recommended the addition of 670 acres to the Priority Open Space list of the Plan of Conservation and Development for the Town. The list includes three properties currently considered farms and over 418 acres owned by Hubbell and its subsidiary Wepawaug Development Corporation. The Town Plan and Zoning Commission approved all except 113 acres of the latter acreage. It is important that the residents recognize that this Hubbell controlled land is the largest privately held property in Orange. The 2000 Plan of Conservation and Development listed 1650 acres of Priority Open Space including farmland, Country Clubs and Regional Water Authority lands.

The Commission has had the condition of the Ox Shed in the Racebrook Tract under consideration for some time. The shed could be used to post maps, information on the Tract, and instructions

for hikers, cyclists and horseback riders and to provide shelter from a sudden shower. Little of the present structure is reusable. The estimated cost of replacement using current post and beam construction is high because of the hand labor involved and yet it is that same detail which makes the structure of interest. It is the type of shelter which was used some 100 years ago to shelter oxen, horses and other draft animals overnight. Alternatives are being discussed.

Edmund B. Tucker, Chairman

TOWN COUNSEL

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.

The Town purchased open-space following voter approval from Farm River Estates, LLC.

The Board of Selectmen approved to phase-in the State mandated revaluation over five years.

Numerous zoning issues were addressed during this fiscal year. The Stew Leonard's litigation continues. The Appellate Court accepted certification on the Inland-Wetlands appeal. An affordable housing appeal was taken by the applicant in the Ravenswood matter, which is pending in the Superior Court. A developer filed an application with the zoning commission for an age restricted development to be known as Fieldstone Village.

A number of tax appeals were filed by residential and commercial property owners. Those matters remain pending. Numerous other litigation matters were resolved and/or averted during this fiscal year. Additionally, several foreclosures remain pending to collect on tax liens that were filed almost 15 years ago.

Vincent M. Marino, Esq., Town Counsel

DRUG/ALCOHOL ACTION COMMITTEE (ODAAC)

Mission Statement: ODAAC is a group of volunteers, community leaders, activists, and concerned citizens whose mission is to reduce substance use in our community through education and awareness.

We are proud of our grass-roots committee who makes a strong and visible presence in our schools and our community through numerous activities that we sponsor and support. ODAAC was at the forefront of the smoke-free campaign as well as state-wide initiatives to combat underage drinking in our community. ODAAC is represented on many local and statewide committees, including Woodbridge Youth Services Advisory Board, South Central Connecticut, Region Action Council, Mobilization Against Tobacco for Children's Health (MATCH), and the Governor's Prevention Partnership. This past year, ODAAC sponsored guest speakers, funded area activities to promote a drug-free message, and held a community wide forum on Underage Drinking. ODAAC was instrumental in driving a community-wide initiative to re-instate a full-time School Resource Officer (SRO) to our high school. We invite you to visit our new web page at www.orange-ct.gov/govserv/odaac.htm to meet our committee members and to read the 6th grade D.A.R.E. essays. Much of our funding is made possible through the Department of Mental Health and Addiction Services, in addition to other grants that our committee actively seeks out. These funds, in turn, are administered locally to help provide programs and activities to promote a drug-free community. ODAAC has purchased videos, books, and curricula to help educate our residents about the importance of healthy decision-making.

The committee is rounded out by police officers, counselors, parents, teachers and students. We take seriously our oath to serve, and we welcome your input.

Joan Krieger, ODAAC Coordinator

ECONOMIC DEVELOPMENT COMMISSION

During the 2006-2007 Fiscal Year, the Orange Economic Development Commission undertook a series of activities coordinated to enhance the Town's ability to attract retail, commercial, and industrial businesses. Some of these activities included:

- Development of a new Property Inventory Report,
- Update and Refinement of the commercial property database, and
- Initiated the 2007 Orange Community and Business Exposition 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. In doing so the Orange Economic Development Commission did undertake a variety of new activities while improving other existing programs.

With support from the economic development staff, the Commission developed a new detailed property report showing existing properties currently for sale or lease. It is the goal of the Commission to update this detailed report on a monthly basis and post it on the Orange economic development website (www.orangeedc.com). This report goes hand in hand with routine maintenance and periodic upgrades of its commercial economic database with assistance of staff from the Orange Economic Development Corporation. The database enables the updating of new business and purging businesses no longer in existence. The accurate identification of businesses and vacant properties is valuable to understanding what we should be marketing, as well as providing specific land use details about every property in the Orange commercial districts.

The Orange Economic Development Commission has been a key contributor of the Annual Orange Business & Community Exposition. The Expo, which is held the second week of June at the Showcase Cinemas of Marsh Hill Road, saw the participation of over 1,300 persons during the day long affair. This year's event incorporated 87 booths and hosted 101 vendors showcasing their products and services at the Expo. In addition to the usual activities, the Orange Economic Development Commission promoted the first annual Broker's Tour. The tour which included a number of regional commercial brokerage firms toured a number of available commercial and industrial properties in Orange. The event was well received by the brokers and will become a staple of the Annual Orange Business & Community Expo.

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

Armand Cantafio, Chairman

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.

In 2006, the OEDC on behalf of the town applied for and received in excess \$725,000 in community & economic development grants. These grants will be utilized to improve parks and playgrounds, reconstruction of new roadways and the installation of aesthetic lighting fixtures.

Edison Road Extension Project

The Orange Economic Development Corporation has completed the engineered design of Edison Road. The OEDC along with the Town of Orange successfully completed the acquisition of properties needed to facilitate the construction of the half mile long road which will link up Edison Road to Marsh Hill Road. The road will open up nearly 65 acres of industrial zoned land for private development, leading to significant job creation and new real estate and personal property tax generation.

Boston Post Road Lighting Program

The OEDC, through the Boston Post Road Committee has initiated the installation of 25 decorative street lights along the Boston Post Road. The project will enable Orange to create an aesthetic lighting plan to improve the character of the Boston Post Road, as well as to provide enhanced lighting quality along the town's commercial corridor. The project is being conducted along the length of the Boston Post Road between the Milford and West Haven town lines. The first phases of the project are slated to be completed during the 2007/2008 fiscal year.

Connair Road Reconstruction

The OEDC, along with the Town Engineer has completed the reconstruction of Connair Road. The roadway is of vital importance to a number of businesses located within the Town's Industrial Zone. Completion of this project was vital to the town's long term economic success.

Orange Business Expo: The Orange Business Expo held on June 14, 2006 was a tremendous success. Every aspect of this event was well received, including the Kick-off Breakfast, the Fashion Show, and the Kids Activities.

Key Facts and Figures

- 84 Exhibits featuring, 66 Business Vendors, 10 Not For Profit Organizations, 8 Food Vendors
- 800+ Visitors / exhibitors participated in the 2006 Business & Community Expo
- 140+ Persons for Breakfast Sponsored by the Courtyard Marriott

The www.orangeedc.com website continues to produce interest from area residents, realtors and businesses interested in doing business in Orange. This past year was record setting as the site received 200,000 hits and over 18,000 site visits. The website displays necessary demographic data, contact information and currently available retail and industrial. The OEDC will continue to build upon the public/private partnership created through the town's reinvigorated economic development program. The Corporation anticipates a productive and exciting year in 2007.

Ronald Wallach, President

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. 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.

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 ensure an understanding of 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 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 Board adoption, to hear input from residents of Bethany, Orange, and Woodbridge. The Board adopts its budget in February. All three towns vote on the budget at referendum in May.

Amity Regional High School

Centrally located in the Town of Woodbridge, Amity High School enrolls over 1,600 students in grades 9-12 in a wide variety of academic and co-curricular programs. Each student has a

program tailored to meet their aspirations for success. The highest-level courses offered at the high school are in the Advanced Placement program. The number of students taking Advanced Placement exams increased from 204 in 2006 to 221 in 2007. The number of tests taken increased from 376 in 2006 to 402 this past May. Close to 90% of students taking these exams received passing grades.

Amity High School students participated in their first regional and statewide science competitions this past year. Students in arts won a myriad of local, regional and state awards, including two U.S. Congress Art Competition awards. One student traveled to Washington, D.C., to participate in a ceremony during which her art was hung in the U.S. Capital. The strength of our athletic teams across the entire spectrum of team sports is remarkable. Twenty-two of 29 varsity teams competed in post-season playoffs. The baseball team won its second consecutive state championship. Our girls' soccer team is co-state champions for their first state championship. Additionally, eighteen of our teams took conference or division championships.

Amity Middle School - Orange

Student performance on the Connecticut Mastery Test in math, reading and writing continues to be considerably above the state level scoring from 88.9% to 94.5 % at or above the proficient level in both seventh and eighth grades. Our P.E. performance in the CMT Fitness Testing continues to be outstanding. This year nearly two-thirds of our eighth grade students passed all four fitness tests.

Our students participate in and score well in many contests and special activities. Two students were recognized in the UI Energy Efficiency Essay Contest. Students competed in the National Geography Bee and National Spelling Bee. Our band, chorus and strings students performed admirably in the music adjudication in Hadley, Mass. Two students received community service grants from the Orange Foundation. One student was a Gold Key Award winner for the alliance for young artists and writers. Four student poems were selected to be published by Creative Communications. Six students participated in the 24th Annual Invention Convention with one receiving special recognition from the Connecticut Academy for Science and Engineering. Three students participated in the CAS Artist Workshop at the University of Hartford. Many students contributed artwork to the Orange Youth Services Art Colony. Three students received leadership awards from the Orange Youth Services for outstanding school and community service. Every year two students from each middle school are selected for awards for academics and community service sponsored by the Connecticut Association of Public Schools Superintendents, the South Central Superintendent's Association and the Connecticut Association of Schools. Staff and students continually raise funds to contribute to a variety of charities and organizations including FISH, Connecticut Food Bank, United Way Day of Caring, and Relay for Life that reach out to the less fortunate.

Dr. John Brady, Superintendent of Amity Regional District #5

ELEMENTARY SCHOOL BOARD OF EDUCATION

The students, staff and Board of Education worked diligently and productively throughout the 2006/2007 school year. The 10-member Board of Education that governs the Orange Elementary School District meets monthly, usually on the second Monday of each month. Members are charged with the responsibility of establishing policies that guide all aspects of the school district operation, maintaining suitable elementary schools, offering a full range of services, and providing equal access to its programs for all children. The meetings of the Board of Education are held in public. Interested persons are welcome to attend.

Our students at The Peck Place School and Race Brook School occupied the new modular classrooms this year. The classrooms provide an excellent physical environment for teaching and learning and are helping to relieve space constraints in our schools. The Bond Building Committee, under the leadership of Chairman Cliff Dudley, has authorized the replacement of the exterior doors at Turkey Hill School. The project should be completed by fall 2007. Besides being in disrepair, this action will assist us in achieving some energy savings. Mike Luzzi joined the staff as the Director of Facilities in August 2006. By applying his skills, understanding

and knowledge about building systems and maintenance, he immediately took action and facilitated the development of a comprehensive Five Year Capital Improvement Plan for the school district. That information was shared with the Town's Ad Hoc Capital Planning Committee. Under his leadership and guidance, many long-standing projects have been undertaken and completed this year.

A dedicated team of teachers has been working for more than two years in preparation for the testing of our students' knowledge about Science on the 2008 Connecticut Mastery test. The curriculum has been refined and revised to align to the State Frameworks and national standards. The Science instruction is now inquiry-based and includes numerous hands-on learning opportunities for students in each grade. The team also communicates with Science staff at Amity Middle School on a regular basis in an effort to better coordinate instruction and to establish a continuum of learning for the students. A Curriculum Council, encompassing Math and Language Arts instruction, meets on a regular basis to coordinate the curriculum in our BOWA (Bethany, Woodbridge, Amity and Orange) area. Likewise, the BOWA Superintendents meet regularly to consider and discuss subjects of mutual interest that will strengthen our respective school districts.

The Orange Board of Education welcomed a new Principal for Turkey Hill School. Following a rigorous and comprehensive search, Colleen Murray emerged as the selection team's unanimous choice. Colleen is an extraordinary educator who possesses all of the administrative and leadership skills necessary to be a successful Principal. She began her duties on July 1, 2006. Throughout this year, Colleen has worked collaboratively and cooperatively with staff, parents and students at the school to further enrich the students' education and the school community at Turkey Hill. We are most fortunate to have someone of her caliber in this position. Kathy Sheehy resigned her position as Principal of Race Brook School, effective June 30, 2007. A team will work diligently to find an excellent educational leader to fill that vacancy.

Thanks to the cooperation and support of the Board of Education and Board of Finance, a three-phase initiative to replace the aging desktop computers in our schools has been undertaken. It is expected that up to 112 new computer units will be purchased each year for the next three years, as well as technology infrastructure equipment to support the equipment and software programs. Several students in grades three through six had the opportunity to participate in an online pilot program – Renzulli Learning Systems. The feedback thus far has been encouraging and very positive.

Overall, our students, especially those in grade six as they exit our school system, continue to do well on the Connecticut Mastery Test. We will continue to do item analyses of the results and make necessary adjustments that will result in improved instruction. Our administrative leadership team has received training and attended workshops that will enable the district to make decisions about instructional practices based on data analysis.

Dr. Alan White, a retired Connecticut State Department of Education Consultant for Gifted and Talented Education, completed an assessment of the Learning Enrichment Activities Program (LEAP) that serves our students identified as being academically gifted. The final report was submitted in June 2006. A comprehensive Plan of Action to address the recommendations and concerns contained in the report were developed and implemented in the 2006/2007 school year. The result is a more rigorous program of study for the students.

Under the leadership of Diane Goncalves, Director of Special Services, two key programs have been carefully examined and assessed by a knowledgeable and skilled educational consultant. The assessments were undertaken to assist the school district in making certain it was offering the most comprehensive and appropriate programs for the students served by the programs. One assessment examined the special education program serving students on the autism spectrum. The other addressed the Special Education Preschool Program. Teams have been established that are developing plans of action to achieve the recommendations contained in the assessments.

The Orange Board of Education and staff work collaboratively and cooperatively to provide the best possible education for children of Orange.

Tim James, Superintendent Orange Board of Education

EMERGENCY MANAGEMENT

The role of the Town of Orange Emergency Management Advisory Council (EMAC) is to assist in the development of emergency management procedures, and provide assistance, advice, and support to Town agencies and the community to ensure the safety of the citizens of Orange through weather-related storms, major disasters, terrorist attacks, and other emergencies. Recent national events have confirmed the need for a comprehensive and coordinated practice to be in place in preparation of such incidents. The EMAC consists of several town department heads, along with representatives from the American Red Cross, the military and volunteers who are prepared to operate the Emergency Operations Center in case of an emergency. The director and newly established assistant director positions are both filled by volunteers. Ken Lyke Jr. joined Fred Palmer as assistant director this past year due to the expanding roles nationwide of Homeland Security and Emergency Management. They have attended several conferences and training seasons through the year and meet monthly with Council members to discuss activities and plan practice exercises.

Communication is a top priority during an emergency. A Reverse 911 system was recently installed through the town's police department, which will allow for direct contact to individual homes to share important information. Radios have been purchased to allow for direct communication to the State Department of Emergency Management and Homeland Security (DEMHS) along with the installation of a radio system to allow for better communication with area towns. Federal and state dollars were used for many of these purchases, as ongoing funding is available through programs administered by DEMHS. The Council is also working with Ham radio operators to reinforce our communication procedures. The Town of Orange is better prepared to help its citizenry during an emergency because of the efforts of this Council. Yet much remains to be accomplished in the coming year as we continue to work to enhance current capabilities.

CERT

The Community Emergency Response Team (CERT) comes under the direction of Emergency Management. CERT is a nationally endorsed organization through the Federal Emergency Management Agency (FEMA) and the Town's citizen corps was formed in 2005. This group of 31 men and women volunteers completed training throughout the year to help their fellow citizens in case of an emergency. They are prepared to operate the Town's emergency shelter at High Plans Community Center. Procedures are in place to ensure that our shelter facilities are stocked with necessities and a plan is in place to receive FEMA assistance during a long-term emergency.

CERT meets monthly to plan training sessions and other activities. Through this past year, they have worked with the towns of Hamden, West Haven and Woodbridge in preparation for major disasters and other emergencies.

The Town has an agreement with the American Red Cross to operate our shelters in case of a local emergency, and our Citizens Emergency Response Team has become very active in this regard. A team effort is now underway to centrally locate all supplies and equipment to ensure a more efficient response as we continue to make progress towards preparedness and keeping our citizens safe through efficient and effective emergency management service delivery.

Fred Palmer, Director

BOARD OF FINANCE

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

During January through March several budget workshops are held where the various budgets are reviewed in detail and input is accepted by the Town department heads and board and commission members. Toward the end of the workshop process, an estimate of the various state revenue numbers are provided and the appropriation requirements for the Amity Regional School District and Orange Board of Education are compiled and built into the total Town budget. The annual public hearing is then held to solicit input from the public so the BOF can recommend a final budget which is published and presented at a Town meeting. After action is taken at the meeting, the budget is approved or revised and presented at another meeting until approved. The Town budget for the fiscal year ending June 30, 2008 was approved by the voters on May 22, 2007. In addition to participating in the budget process, the BOF is also responsible for reviewing the financial condition of the Town on a monthly basis and where necessary takes action to respond to unforeseen developments that affect the finances of the Town. The BOF also arranges for the annual audit of the accounts for the Town and the publishing of the Annual Town Report.

The BOF has the authority to oversee the financials of the Amity Regional School District and appoints a representative. Jim Leahy is the current Orange representative on the Amity Finance Committee. The Amity Finance Committee is made of representatives from the Orange Board of Finance, Woodbridge and Bethany Boards of Finance and from members of the Amity Board of Education. The committee, which is an outgrowth of the budget process implemented a few years ago, has made valuable contributions by establishing and maintaining strong financial oversight to the Amity School District. I would like to thank Jim Leahy for his countless hours of service and input as our representative.

Included, as part of the Annual Town Report is the Town of Orange, Connecticut Financial Report for the year ending June 30, 2007. As of the date I am writing this report the audit has not yet taken place. I anticipate that the audit will contain an Opinion from the Town's independent auditors that lists no exceptions or qualifications. The audit report includes a section entitled Management's Discussion and Analysis, which helps in understanding the audit report. I am pleased to report that the Town is in good financial position with a Aa2 Bond Rating and continued favorable revenue growth year after year. The Town generated an operating surplus which is projected to be approximately \$900,000 subject to audit completion, for the year which was primarily the result of an increase in non-tax revenues i.e. conveyance fees. Interest income and solid financial oversight, which has led to spending coming in below the budget appropriation. During the past year the Town has also continued its program of investing in capital projects within both the Town and Education Infrastructure. The BOF also approved investment spending of \$82,000 for a Computer Technology Upgrade within Elementary Education which will supply computers for the classrooms.

I want to thank Pam Mangini, Audrey E. Geer, Al Chiarenzelli and Cheryl G. Serfilippi and Leda Keeney for all their hard work and efforts during the course of the last year. I want to thank our Finance Director, Pam Mangini for all of her efforts in improving the process of financial reporting and assisting the BOF during this year. I want to express my appreciation to Al Chiarenzelli, the Town Treasurer for managing the cash flow of the Town during the year and generating a higher return for the Town by investing the Town's money wisely. Finally, I would like to express my appreciation to Deborah Satonick our Board Secretary and thank the members of the BOF, Kevin Houlihan, Kevin Moffett, Richard Meisenheimer, John Cifarelli, Jim Leahy and the alternate member Richard Zorena for all of their contributions throughout the past year.

Kevin McNabola, Orange Board of Finance -Chairman

FIRE MARSHAL'S OFFICE

The Fire Marshal's Office operates under the direction of the Board of Selectmen, the Connecticut Department of Public Safety/Office of State Fire Marshal, and various Federal agencies. Our department responsibilities can be broken down into three main categories: enforcement of the

Connecticut Fire Code, fire investigations, and public fire safety education. Fire Code enforcement includes annual inspections of all new and existing buildings located in the Town of Orange, except for one and two family homes. In conjunction with Orange Building Official 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 renovations to ensure Code compliance.

As per State statute, the department is responsible for the inspections 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. The focus of these required inspections has the highest priority in the department and, unfortunately, we have been forced to make significant program cuts in other areas in an attempt to complete these inspections as the Town grows both in commercial and residential areas. Public fire safety programs have been all but eliminated from the Fire Marshal's Office this year due to various constraints. We hope to reinstate the programs at a later time when our resources have expanded accordingly. However, you as citizens can help us in our inspection efforts. 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.

The entire nation has learned that preparedness for large-scale emergencies; whether man made or natural is vital to every community, and the Fire Marshal's Office play a key role in these local efforts. The Fire Marshal has been assigned the role of Homeland Security Coordinator for the Town of Orange and these additional responsibilities include planning, training, and grants administration for both local and regional response efforts. The goal of this critical work is to better prepare our first responders and our citizens, if an event was to occur. The Town of Orange is one of seven communities involved with the New Haven Urban Area Security Initiative (UASI), as well as the New Haven Area II Emergency Management region in all phases of disaster preparedness. These dynamic groups meet several times a month to discuss response initiatives, training, and planning and recovery efforts for the entire area.

As citizens, you can help us do our job in fighting fires by following a few simple steps. Fires in the United States result in thousands of deaths and millions of dollars in property damage each year. The majority of fatal home fires strike at night when people are asleep, so every home needs working smoke detectors to wake people before the smoke overcomes them. Your chances of dying in a home fire are cut in half if you have smoke detectors to alert you to a fire. Having properly installed and maintained smoke detectors doubles your chances of surviving a fire in your home. Smoke alarms should be installed in every sleeping area of your home, as well as on each level. The detectors should be installed and maintained in accordance with the manufacturer's instructions. The batteries in smoke alarms should be changed twice per year. If you need assistance in changing your residential smoke alarm batteries, please call our Office and schedule someone to come out and help you.

Of the 552 fires calls answered by the Orange Volunteer Fire Department for this Fiscal period, 48% were false fire alarms. Many of these calls for service were due to fire alarm system malfunctions caused by a lack of maintenance. If you own a fire alarm system either in your home or business, annual testing and maintenance is vital to ensure proper operation and to reduce the number of false alarms.

Timothy Smith, Fire Marshal

BOARD OF HEALTH

The function of the Orange Health Department is to provide for the protection of health, and the promotion of human comfort and well-being of Town residents. To accomplish these tasks the Board of Health has the responsibility to insure the implementation and enforcement of all

laws, ordinances, rules and regulations consistent with the Town Charter and Connecticut Department of Public Health and Addiction (DEPHA) codes. The department is organized into two service areas, the Medical Division consisting of the Orange Visiting Nurses Association (OVNA) and school and community health nursing programs, and the Environmental Health Division. Both of these divisions are under the direction of the Director of Health.

Dr. Zelson, Mr. Schumacher, Ms. Wade and Mr. Fodero continued to represent the Health Department on the Town's Emergency Management Committee whose role became increasingly more important to Orange. After much work and many meetings the Emergency Operating Plan was completed and approved. On August 1, 2006 during a heat wave and severe thunderstorms, with "microbursts", the Town's and the OVNA's emergency plans proved to be effective through a cooperative effort with each division performing their respective roles.

The Board was informed by the DEPHA that surveillance for West Nile Virus would be limited to testing trapped mosquitoes and testing of human specimens from hospitalized patients. Additionally, the reporting of bird deaths and collection of dead birds would no longer be required. As in previous years, the Connecticut Agricultural Experiment Station maintains two mosquito traps in Town. No cases of West Nile Virus were reported in Orange.

The Director, staff and a Board member participated in a mass disaster exercise in conjunction with the Town of Milford. The focus of the drill was on a pandemic flu outbreak. It dealt with macroeconomic analysis, vaccines required under these circumstances and its distribution as well as mitigation strategies. The drill pointed out shortcomings and strengths in dealing with pandemic flu disaster.

The Board Chairman and members of the staff attended an informational meeting conducted by the Connecticut Freedom of Information Commission. The session was held to remind us of the State law that mandates compliance with technical provisions of the Freedom of Information Act.

Charles Babson of American Medical Response discussed an in-depth statistical report of ambulance services provided the Town from January 1 to December 31, 2006. As in past years, the highest number of requests for medical assistance and transportation were in the categories of "breathing problems" and "falls." Patient Satisfaction Questionnaires, for a comparable period, regarding the professional services during medical response and transportation were reported as "excellent."

The year ended on a sad note as administrator of the OVNA, Carol Wade, R.N., announced her retirement. We give our sincere thanks to Ms. Wade for the skilled, dedicated and compassionate services she provided our residents during her term.

Meetings of the Board of Health are held on the third Monday during the months of January, March, April, May, June, September, October and November at 7:30 p.m. in the second floor conference room of the Case Memorial Library.

Severio D. Fodero, Chairman

ENVIRONMENTAL HEALTH

The following is a compilation of the permits and licenses issued by this office for the fiscal year ending June 30, 2007:

92	Subsurface Sewage Disposal Permits
2	Well Drilling Permits
108	Food Service Establishment Licenses
47	Vending/Temporary Food Service and Catering Licenses

During the recent fiscal year, more than 2,400 field and office activities were performed. Examples of the office and field activities that the Environmental Division performs include the review of 174 subsurface sewage design and building addition plans, 606 office conferences, 81 septic system repair/building addition investigations, 245 deep test pit observations, 128 percolation tests, 141 septic system installation inspections, 89 site inspections to evaluate

various environmental concerns, 59 complaint investigations, 335 food service inspections, 184 stand pipes monitored to determine seasonal ground water levels, 14 surface/well water samples were collected and 52 well water analysis were reviewed for comment and approval. In addition, the Director of Health issued eleven (11) written orders to abate various violations of the Public Health Code.

Frederick C. Schumacher, Town Sanitarian

ORANGE VISITING NURSE ASSOCIATION

I. OVERVIEW

The Orange VNA is an official home care agency celebrating its 70th anniversary this year. It is licensed by the state of Connecticut, certified by Medicare and Medicaid and accredited by the Community Health Accreditation Program (CHAP). The Agency provides skilled nursing care, home health aide service, physical, occupational and speech therapies and medical social services to Orange residents. One hundred and forty (140) individual Orange residents were serviced in their own homes under the OVNA's care of the sick program. Two full-time, two part time and four per-diem public health nurses as well as two home health aides make up the home care staff. All therapies and supplemental home health aides are obtained through contract.

The public health nurses assess clients in their homes and, with the physician, establish a plan of care that best meets the client's needs. They implement the plan and coordinate care with other disciplines. The primary care nurse is responsible for the supervision of the home health aides on a regular basis. In addition to care of the homebound, the public health nurses assess and treat Orange residents at the VNA office by appointment. There was a total of 2325 home visits by OVNA staff members this year. The number of patient's services was only slightly more than half of the 2005-2006 totals.

The year 2006-2007 was a year of internal and external change and challenges for the OVNA:

- The Annual Influenza Vaccination Campaign was less successful than previous years with turnout down about 25%. Nurses spent 45.7 hours providing immunizations.
- Professional staffing has been stable but within the office there has been turnover. The finance manager left in April leaving a key position vacant.
- The OVNA sponsored and participated in many community programs: Fifth Annual Senior Health; Case Memorial Library Display Case; and, the Town's annual open house in December. The agency's Administrator coordinates all these activities.

II. HEALTH EDUCATION/HEALTH PROMOTION/DISEASE PREVENTION

The Orange VNA is in the unique position of not only being a licensed home care agency, but it also serves under the Town Health Department. As such, it is responsible for a number of public health activities including communicable disease prevention, education and follow-up. It is responsible for the Town's wellness and health promotion programs. In addition the Administrator spends a significant amount of time on Civil Preparedness education and activities. Blood Pressure clinics were held monthly at the OVNA's offices and at the Silverbrook Estates elderly housing complex. A total of 23 blood pressure screening clinics 13 less that the previous year) were held at the two sites.

Flu and pneumonia vaccinations, hepatitis B immunization, and TB screenings were also offered. The OVNA sponsors the Yale Mammography Van at the High Plains Community Center on a regular basis. There were 92 screenings for breast cancer this year, 19 less than last year. The OVNA made on-site visits to local group homes and the Silverbrook Estates elderly housing complex to immunize residents. Many public health nursing hours were spent on the flu vaccination program and other clinics, excluding administrative and volunteer time. Orange residents make scheduled visits to the OVNA office for Vitamin B12, Hepatitis B and other medication injections, diabetic instruction, etc.

Statistics 2006-2007

Flu—1,200 (9 clinics at 1 sites); Pneumonia—12

Blood Pressure Screenings— 350 (decrease of 32%)

III. SCHOOL HEALTH

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

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

Students made a total of 16,205 visits to the school nurses for major and minor first aid, illness complaints and medication administration: 26 visits were for a major first aid event; 5825 were for minor first aid treatments 8588 were for illness/physical complaints; and 1766 were for medication administration. Screenings were done for height, weight, hearing (709), vision (1538), pediculosis (1701), scoliosis (470) and blood glucose testing. The school health program continues to grow and is an integral partner in the education of Orange's children. The school nurses administer flu vaccinations and PPD screening to the BOE staff. They school nurses participate in PPT and 504 conferences, hold health education classes and conduct playground inspections. The school nurses also participate in each school's "Tools for Schools" program. Continuing educational requirements for the school nurses are 15 hours biannually.

IV. REVENUE

Efforts to increase Agency visibility and market share were unsuccessful this year as all services decreased. The unduplicated count dropped drastically this year to 140 (a decrease of 30%). The registered nurses alone made 2325 home visits, an increase of 25% even though there were fewer patients than the previous year.

V. SUMMARY

services to the Orange community. Client Satisfaction questionnaires are sent to each client after discharge from services. Client Satisfaction remains consistently high, citing values such as competency, professionalism, caring, concern and promptness as caregiver characteristics important to clients.

Coinciding with the close of the fiscal year was the resignation of the Administrator, whose final working day was May 31, 2007. The challenge for the new Administrator will be to increase the number of clients admitted to the Home Care program, manage the number of visits to stay cost-effective and increase the visibility of the Agency as well as the scope of referral sources. In addition it will be a priority to maintain all wellness programs and continue to provide the kind of service that Orange residents have come to know and expect.

Joanne Davis, Director

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 and three alternate members appointed by the First Selectman, 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 starting in January 2006. There was one Certificate of Appropriateness issued during the year reported here, October 2006-07.

Marvin Jamron, Chairman

INLAND WETLAND & 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 First Selectman, 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.

The Town of Orange has experienced a substantial growth for the 2006-2007 fiscal year. Enforcement Officer R. Scott Allen reviewed and approved as follows:

4 applications (commercial, residential, maintenance, 1 school addition).

Most major residential and commercial developments are heard by the Commission and may be the subject of a public hearing. The Commission reviewed and approved as follows:

- 16 applications (commercial, residential, 1 roadway, 2 school additions)
- 13 approvals
- 1 denied
- 2 withdrawn
- 0 pending

Acting in a regulated area 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, a cease and desist order, and the possibility of having to undo an expensive but impermissible improvement or development which encroaches on the wetlands. The Commission meets regularly on the second and fourth Tuesday of each month to act on applications pertaining to any regulated activities affecting wetland and/ or watercourses in Orange, and Enforcement Officer R. Scott Allen is available by appointment to assist residents. Meetings begin at 7:30 p.m. in the lower level meeting room of the Town Hall, and the public is welcome.

Charles R. Waskiewicz, Chairman

CASE MEMORIAL LIBRARY

On Saturday, December 2, 2006, the Case Memorial Library held a gala town-wide celebration in honor of its 50th Anniversary. Author Mary Higgins Clark, the keynote speaker, addressed an audience of over 600 people at the Mary L. Tracy School. Refreshments and a book signing followed in the library. Members of the community, library founders, town officials, library staff, Commission members and Friends of the Library gathered on this special day to commemorate the library and all its accomplishments.

The modern Case Memorial Library has changed significantly from its early beginnings as a small storefront operation in the Firelite Shopping Center. The library is in constant use by patrons of all ages who check out materials, access the online card catalog, the Internet and other electronic resources, read or study quietly, view artwork of local artists, attend meetings or participate in a variety of activities that appeal to all interests.

The library's Meeting Room has become a major center of activity. Over 6000 people attended programs that were held in the building. Children who participated in *Dive into Books*, the summer reading program, read a total of 4,334 books. Many children enjoyed a performance by the *Connecticut Opera Express*, visits from zoo animals, presentations by magicians, magical approaches to geography and musical programs. Cooking demonstrations by an area master chef boasted high attendance. Other adult programs included yoga sessions, a theatre talk and performance, two book discussion series, a St. Patrick's Day sing-a-long, an interior design

workshop and a documentary film presentation that focused on local farming in Connecticut. The *Art in the Library* program attracted many to view the outstanding artwork of area artists. The *Friends Film Buff Series* offered monthly screenings of independent and foreign films. The *Shirley Martin Prown Endowment Fund* sponsored *From Bach to Broadway*, a spring concert performed by the Connecticut Chamber Orchestra. *Book Chat Café*, the ongoing, after school discussion group held at Amity Middle School in Orange, received an honorable mention in the July/August issue of *Connecticut Libraries*, as a rewarding program for teens. This group is a literary collaboration between the school media center and the library. Teens who participated in *It's Hip to Read*, the library's summer reading program, now receive a \$10 gift certificate to a local bookstore through the generosity of the Friends.

In November 2006, GEAC, the library's longtime automation system was replaced by *Millenium*, a product of Innovative Interfaces or Triple I. *Millennium* is easy to use and can be accessed from any location. The library's homepage <http://www.leaplibraries.org/orange>, has become more interactive. Two new 24-hour online services are now available. *MyLibrarydv* allows patrons to download videos of classic movies and special interest programs directly to their personal computers. *InfoAnytime*, a pilot project through the Connecticut Library Consortium, has extended reference service during or after library hours. Patrons can connect directly to a trained professional through Tutor.com in order to retrieve needed information from any location. Several of the library's local history archives have been digitized and are available electronically. This process preserves valuable materials in *e-book* format and allows greater access. The library's *e-list* has grown to 244 subscribers. A new library blog at <http://jewelcase.blogspot.com>, keeps patrons informed of the latest compact disc music titles available for circulation.

Plans were drafted to expand the original downstairs computer area. New Internet work stations will be installed to provide terminals for additional computer use and to better accommodate individual and group training sessions. Wireless Internet service was initiated this year. The wireless signal is strong and enables patrons to use their laptop computers throughout the building. A printer is also available with this new service.

Approximately 136,000 materials were circulated. Besides books, magazines and newspapers, audio books on compact disc and in MP3 format and digital movies have been added to the list of library staples. This year, patrons gave an enthusiastic welcome to *Playaways*, a new type of self-playing digital audio book. These all-in-one compact units are portable and enable the user to listen to books anywhere.

Service to older residents has grown. The library and Orange Community Services sponsored *Redefining Retirement*, a 6-week summer speaker series. Well known area personalities related their experiences of retiring from one career to pursue another. The series culminated with a rousing presentation of *Stages and Ages*, a lighthearted look at growing older, with words and music written and performed by members of the Orange Players. The library also served as the location for a popular opera appreciation series, arranged by the Senior Center. Through the Orange Intergenerational Tutoring Program, volunteers from the Senior Center worked in the library with 17 students in grades 1 through 12 to provide assistance in various academic subjects.

The perception that the Case Memorial Library is a welcoming place is being communicated. Each year, an exhibition table is reserved at the Orange Country Fair and the Orange Business Exposition. This provides a great opportunity to greet the public and to promote library services. The Children's Librarian routinely visits the elementary schools to encourage participation in the summer reading program and other activities.

The library is grateful to staff members for their enthusiasm, hard work, professionalism and service to the community. The dedication of the commissioners and many volunteers who contribute their time and talents has added to the library's continued success. The Friends of the Library excel in their generosity and support. The Basement Book Sale has become a highly anticipated bi-annual library event! Through the *Books for Babies* project, the Friends ensure that newborn residents receive a welcome packet containing a colorful picture book, library card and promotional materials to encourage lifelong literacy.

The Case Memorial Library has clearly demonstrated its ability to serve the Town of Orange. Although today's library is very different from the one that existed 50 years ago, the commitment to providing quality service, outstanding resources, state of the art technology, high caliber programs has remained consistent.

Meryl Farber, Library Director

MEMORIAL DAY PARADE COMMITTEE

The Memorial Day Ceremonies and Parade were held on Sunday, May 27, 2007. Roger W. Boyd, Sr., a World War II Veteran was the Grand Marshal. Harry W. Jones, Sr., a World War II Veteran, was the Chief of Staff. The Honored Veteran was John P. Bencivengo, a Korean War Veteran. Tim James, Superintendent of Schools for the Town of Orange, was the Keynote Speaker.

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

Many people help make the parade successful including the Highway Department, the Police Department, the Police Benevolent Association (PBA), the American Legion and its Auxiliary, the Fire Department, the VFW of Woodbridge, and the Park & Recreation Grounds Department. A special "Thank You" to the Orange Foundation, Eagle Leasing and Winkle Bus for their generous contributions.

Generous contributions from private parties and organizations were received and a grand total of \$5,000.00 was expended for marching units and bands.

Kevin Gilbert, *Parade Organizer*

OPEN SPACE SEARCH COMMITTEE

For the last year the Open Space Search Committee has met monthly. The Committee has also walked many properties for evaluation.

The Open Search Space Committee, especially Jill Levine and Fred DeDomenico, were instrumental in preparing and presenting a Video Walking Tour at the Special Town Meeting for Farm River Estates, LLC, formerly the Ewen Farm. The video highlighted the beauty of the property so that town's people were fully educated before the Town Referendum.

The committee is also in the final stages of completing an open space database. This database contains most, if not all, of the properties in town derived from the records of the town assessor's office. It features general property information forms for property evaluation and landowner contact, as well as open space reporting. Our hope is that this information will assist the Board of Selectmen and town committees with the evaluation and recording of present and future open space opportunities.

Albert "Skip" Clark, Chairman

PARK AND RECREATION DEPARTMENT

The Orange Park and Recreation Department operated many very successful programs in 2006-07. Our quarterly program brochure (mailed to all Orange resident households) was done with full color photographs for the first time and highlighted over 60 activities offered by the department.

The Orange Town Pool saw over 65,000 total admissions for the year, with over 1,440 children successfully completing swimming lessons.

Capital purchases included upgrades for the Fitness Center, with three new treadmills, a new set of dumbbells and other additional free weight equipment.

Parks maintenance tasks included the following work at the Racebrook Tract:

1. Removal of invasive woody plants (Asiatic bittersweet, Japanese barberry, autumn olive, and multiflora rose) from along the nature trail and from fir trees, sycamore and other trees and shrubs east of the parking area .
2. Trimming wooded vegetation encroaching on bluebird boxes, pruning highlush cranberry arching over nature trail and trimming spicebush to release azaleas at start of boardwalk.
3. Remarking property boundaries.
4. Replacing wooden curb along 120 feet of paved path leading to boardwalk.

Irrigation systems (including the one at Town Green) were repaired as needed.

The Parks staff continued to maintain 21 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.

The following events were again operated successfully in Orange at Town Park and/or community buildings: Special Events Concert series, Independence Day Fireworks, Friends of Yale Children's Hospital 5K Run, 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, Holiday Tree Lighting Ceremony, Pumpkin Palooza, Lions Club Easter Egg Hunt, Arts and Crafts Guild Holiday Fair, Pyramid Shriners Antique Car Show, and Amity Teen Center Chilly Chili Run.

The Park and Recreation Department hours are Monday through Friday 8:30 AM to 6:00PM. The Department is located in the High Plains Community Center, 525 Orange Center Rd. Our phone number is 203-891-2188. Our web site is www.orange-ct.gov.

Joseph Lembo, Jr., Chairman, Orange Park & Recreation Commission

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 hired a new trustee and investment manager for the Defined Benefit Pension Plans and assets were transferred as of January 1, 2007. The Board continues to monitor the investment performance of both the managers of the Defined Benefit Plans and the investment performance and options available under the Defined Contribution Plan.

Eric N. Hendlin, Chairman

TOWN PLAN AND ZONING COMMISSION

During the year, the Commission studied and amended several Orange Zoning and Subdivision Regulations, including a regulation allowing "model homes". The Commission amended the uniformity of zoning district regulations, and amended regulations allowing recreational facilities. The Commission also amended the Open Space Priority List as found in the Orange Plan of Conservation and Development 2000.

Approvals were granted for the following major commercial site plan applications: Roly Poly Sandwiches, 311 Boston Post Road; Dunkin Donuts, 555 Boston Post Road, drive-thru service window; Martini's Restaurant & Bar, 350 Boston Post Road, 2nd floor interior expansion; Frozen Ropes, 25 Executive Boulevard; ESP 521-547 Boston Post Road, indoor baseball training facility; Lowe's Home Centers, 50 Boston Post Road, to create 10 x 8 safety storage building. A modification for site plan approval was granted to Bear & Grill Restaurant, 385 Boston Post Road.

Approvals for Special Permit Applications included for Steak Street Restaurant, 377 Boston Post Road, Dunkin Donuts, 555 Boston Post Road, for a drive-thru service window. A Special Permit for Larger Ground Coverage was granted to the Montano Family, 133 Wild Rose Drive, to construct a 24' x 56' accessory barn structure. Special Permits were granted to the Santoro Family, 767 Derby Milford Road, to construct a 30' x 96' greenhouse and a 24' x 36' outbuilding; and to the Ratliff Family, 630 Racebrook Road, to construct a 48' x 86' barn to house an indoor basketball court.

A favorable finding was found on the following municipal improvements as per Section 8-24 of the CT General Statutes: request to locate a 42' x 105' building on the Orange Fair Grounds at the High Plains Community Center, 525 Orange Center Road; extension of public sanitary sewer line from City of Derby to Sunrise Hill Estates, corner of Rt. 34 and Grassy Hill Road; acquisition of Ewen Farm Land/Farm River Estates; request by Racebrook School PTA to establish and locate a fitness/walking track at 107 Grannis Road.

Two (2) Temporary Special Use Earth Materials Removal and Filling approvals were issued: Dadario, 1032 Garden Road; and Spargo, 700 Wheelers Farms Road.

Two (2) residential resubdivision approvals were issued: Whitney Acres, to resubdivide lot 6 on St. John's Drive; Farm River Estates, to subdivide 11.46 acres to create 7 lots. One (1) Special Permit Application for the Conversion of a Dwelling to Accommodate Elderly Housing was approved for Tudino, 326 Old Silo Road. This program offers a housing alternative for the elderly.

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.

Walter E. Clark, IV, Chairman

POLICE DEPARTMENT

The Orange Police Department had another busy year as the town continues to grow. The Patrol Division is the backbone of the Department and responds to numerous calls for service. The Investigative Services Unit continues to conduct investigations of major crimes and conducts follow-up investigations of complex cases. The Orange Police Department is the Town's designated First Responder, responding to all medical emergencies. All members are trained to the level of at least Medical Response Technician (MRT) with several members being trained to the higher level of Emergency Medical Technician (EMT).

In 2006 the Orange Police Department responded to approximately 26,785 calls for service. There were 604 criminal arrests (a 6.53% increase) as well as 3,582 arrests for motor vehicle violations (a 9.91% increase). The Department responded to 1,132 motor vehicle accidents, 1,291 medical emergencies (a 17.58% increase), 1,975 burglar alarms and 418 larceny investigations. There were 59 burglaries reported (an increase of 47.5%). Also in 2006, the Department made 79 arrests for Driving Under the Influence (a 36% increase). Mothers Against Drunk Driving (MADD) recognized several members of the Department at their annual awards ceremony for their efforts in investigating and preventing drunk driving.

There were numerous personnel changes in the Department between July 2006 and June 2007. In October 2006 Officer Robert Cole was promoted to the rank of Sergeant and Officer Joseph Funaro graduated from the Connecticut Police Academy. Officer Funaro is a Town resident who served four years in the United States Army prior to becoming a police officer. In December 2006 the Department re-instituted it's K-9 program as Officer Michael Kosh and K-9 Maximus graduated from the Connecticut State Police K-9 Training Program. The pair worked their first shift together on Christmas night. Also in December Officer Heather Foote was reassigned from the DARE/ Youth Officer position to the position of Investigator in the Investigative Services Unit. Officer Donald Scott was then assigned to the DARE/ Youth Officer Position.

December also saw the retirements of Lieutenant Kevin Kelly with twenty-five years of service and Sergeant Adam Luth with twenty years of service. Their experience will be sorely missed. In March 2007 the Connecticut Association of Women Police honored Officer Heather Foote as the 2006 Officer of the Year, and in April she was promoted to the rank of Sergeant. Also in April, Meg Lupo was hired as the Administrative Assistant to the Chief of Police and Secretary to the Board of Police Commissioners. In May 2007 Sergeant Andrew Steinbrick was promoted to the rank of Lieutenant and Officers Julian Cokic and David Pecoraro graduated in the top five of their class from the Connecticut Police Academy. Officer Cokic received the prestigious Luciano Award for having graduated first in his class (in a class of forty-three recruits) with a final average of 97.19.

In other events, in October 2006 the Department received the International Association of Chiefs of Police Law Enforcement Challenge Award for 2005. The award was for first place in similar sized departments for efforts to enforce laws and educate the public about occupant protection, impaired driving and speeding.

The beginning of 2007 saw the Department's website return. Please take some time to visit the site at www.orange-ct.gov/police for further information about the Department.

In March 2007 the Department used drug asset forfeiture monies to purchase new handguns and holsters, resulting in improved accuracy, safety and quality.

During the past year the Department used a Homeland Security grant to upgrade its in-house camera system to an improved digital system. The Department also continued its efforts to train personnel in Homeland Security matters. 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 and the members of the Department continue to strive to provide the best possible policing to the Orange Community.

Donald Lewis, Chairman, Board of Police Commissioners



*Officer Michael Kosh and
K-9 Maximus
started their first shift 12/25/06*

*The Department received the
IACP Law Enforcement
Challenge Award for 2005.
A/C Edward Koether,
Officer Heather Foote,
Melissa Gazzaneo,
Lt. Craig Kuraska,
Chief Robert Gagne*



PROBATE COURT

In 1974 the Orange Probate Court was established by the State of Connecticut. The Court is supervised by the Probate Court Administrator's office in West Hartford. The Probate Court is Connecticut's oldest court system. The State Constitution mandates the quadrennial election of probate judges. John J. Carangelo was elected to his first term in 1999.

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

From July 1, 2006 - June 2007 the Orange Probate Court handled:

- 227 Decedent estate matters
- 39 Trust matters
- 6 Termination/ adoption/proceedings
- 33 Guardianship matters
- 30 Conservator matters
- 14 Mentally Retarded proceedings
- 6 Name Changes
- 0 Motions for Appeal
- 261 Passport Applications

Since our last report no new discussion has occurred about court reorganization. Having said that, the probate assembly continues to address our critics and improve the system. In fact, the assembly has created uniform minimum standards for each court which state in part that each court must be open a minimum of twenty hours per week. The implementation of such a rule will insure that the public has access to the courts. I am happy to report that Orange meets these minimum standards and will continue to do so. Although the assembly has worked very hard in meeting the needs of the people, the courts financial situation remains a concern. Apparently the legislature has agreed to handle the cost of the Regional Children's Court across the state but where this leaves the local courts is a question.

The residents of Orange should know that its court continues to pay into the system on an annual basis and remains very efficient.

Currently the Court maintains hours from 8:30 AM to 1:00pm Monday through Friday. As usual, Judge Carangelo remains available for appointments.

John J. Carangelo, Orange Probate Court

PUBLIC WORKS DEPARTMENT

ADMINISTRATION

The Department of Public Work's administrative offices are responsible for handling inquiries; permitting for the Transfer Station and excavations in Town rights-of-way; reservations for the use of rooms at High Plains Community Center; communications with the vendors who service the Transfer Station and other Town Buildings as well as with State Agencies whose regulations govern our operations.

HIGHWAY

The Highway Department operates under the direct supervision of the Public Works Director and Crew Chief Donald Foyer, Sr. The department assisted in the maintenance of 110 miles of roadway. The chip sealing program covered approximately 7 miles of residential roads along

with the installation of approximately 1,100 linear feet of drainage pipe, and appurtenances. Forty miles of roadway received centerline striping, arrows and crossbars (stop lines).

Other normal maintenance and miscellaneous services performed included: emergency removal of fallen trees; cutting up and removal of dead trees taken down by a private contractor; roadside mowing; the annual trash pickup from roadsides; brush cutting and/or removal; continuing the program of installing new, larger street signs with the Town's logo on them; cleaning of catch basins and sewer lines; provision of emergency barricades and signs at major fires for the Fire Department; moving of furniture and other heavy items for other Town departments; and placing traffic control signs and facilities for elections, the annual Firemen's Carnival, the Town's Country Fair, the Fourth of July Celebration, Memorial Day Parade and other outdoor events. Set up and takedown assistance was also provided for those events.

Several drainage problems were corrected by furnishing the pipe and catch basins to developers and builders, who installed them in our streets to correct icing and flooding conditions.

Over 90 town vehicles were serviced and maintained including those of the Board of Education, Police Department, Parks and Recreation, Water Pollution Control Authority, Community Services, Fire Department, Fire Marshal's Office and the Public Works Department.

Located at 308 Lambert Road, near the Police Station, the Highway Garage is open from 7:00 a.m. to 3:00 p.m., Monday through Friday and can be reached at 203-891-2175.

ENGINEERING

This division reviewed major construction plans for several commercial proposals along Route 1, Indian River Road and Marsh Hill Road; subdivisions; and single-lot residential buildings, requiring safety and site changes to protect the public. Plans and specifications were prepared for the milling and repaving of Turkey Hill Road. The project was completed except for the re-striping of the road. Catch Basin markers were obtained from CT DEP. Approximately 1,800 were installed on catch basins.

Quarterly Solid Waste and Recycling meetings, as well as meetings with DOT on all the highway work and DEP for the new Storm Water Pollution Control requirements, were attended. Classes, sponsored by UCONN, on Public Works and Highway Maintenance, were attended by various members of the department as part of a continuing education program.

The Town's sanitary sewer system was upgraded by completing improvements at Pump Station 1, located at the Raymour & Flanigan site on Route 1. The work included raising all controls above ground and simplifying their functions. This now provides a safer environment for the employees who maintain it and better operational conditions.

John VanArman, Sewer Superintendent and his assistants, Scott Allen and William Sperry, keep the system operational by constantly monitoring them, replacing failing pumps, keeping spare pumps on hand and clearing substances that could clog the pumps. This ensures that the Post Road customers will have sewer service without, or with minimal, disruption.

BUILDINGS

With the exception of the school system, the Public Works Department maintains all Town buildings. On going maintenance of electrical systems, heating and air conditioning systems and other building infrastructure was performed throughout the year.

TRANSFER STATION/RECYCLING CENTER

The Orange Transfer Station continues to function well and upgrades its procedures according to State mandates and regulations. All materials received are separated into categories and transported from our Station to approved disposal facilities. The cooperation and understanding of Orange residents and taxpayers helps us to meet our commitments to State regulatory agencies. The amount of solid waste that was handled at the transfer Station, increased by approximately 100 tons over the previous year.

The residential recycling program continues to be successful with excellent cooperation by residents in putting out their bins or taking the recyclables to the transfer station. The Town

maintained its high ranking among all communities in the State for recycling. We note again that we do not accept any household hazardous waste, including antifreeze, at our Transfer Station. Such waste may be taken to the Regional Hazardous Waste Disposal Area located at The Regional Water Authority, 90 Sargent Drive in New Haven. This hazardous waste facility is open from April through October on Saturday mornings from 9 to 12. For more information call SCCRWA at 624-6671.

Ed Lieberman, Public Works Director

REGISTRAR OF VOTERS

The Registrar’s Office is governed by the Connecticut General Statutes and operated under the direction of the Secretary of States’ office. The office keeps current on new and upcoming legislation by attending conferences two times a year, plus mandated meetings held at the discretion of district chairpersons. This office is responsible for conducting an updated registry, and the proper upkeep of voting machines.

Registered Voters in Orange as of 07-01-2006

Democrats	1979
Republicans	2478
Unaffiliated	5156
Other	7
Total Voters	9620

Election Dates:

August	8, 2006	Democratic Primary
November	7, 2006	Municipal Election
January	31, 2007	Town Referenda (on Farm River Estates-Open Space)
Passed May	2, 2007	Amity School Referenda
Passed May	22, 2007	Town Budget Referenda
Passed May	14, 2007	Town Meeting

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

Special Sessions were held:

October	3, 2006	Day and Evening	9:00 A.M. to 5:00 P.M.
October	21, 2006	Day	10:00 A.M. to 2:00 P.M.

In March, 356 letters were sent out to individuals selected by the National Change of Address Association. All appropriate changes were made to the voter registration files. This canvass is mandated annually by the Office of Secretary of State.

A voter session was held at Amity High School for all students aged 17 years and over wishing to register as a voter. This was held on April 18th, 2007. A total of 23 students registered. These sessions are held to encourage our young people to be more aware of their rights and responsibility to vote.

On January 12, 2007, awards were given to all poll workers by Secretary of State’s office in recognition of their service at the polls. Twenty workers were able to attend along with the two registrars. Awards were given to workers with 10 years of service or more.

Polling Places:	Mary L. Tracy	Dist. 1	School House Lane
	High Plains C.C.	Dist. 2	Orange Center Road

The Registrar’s Office is located on the second floor of Orange Town Hall. Hours are 8:30 A.M. to 12:00 Noon. Voters may also register at The Town Clerk’s Office on the first floor up until 4:30 P.M.

Carmela N. Apuzzo, Democratic Registrar	Mary P. DeVito, Republican Registrar
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SAFETY COMMISSION

The Safety Commission meets on the fourth Wednesday of every month at 9:00 a.m. in the Town Hall. Matters of public safety are discussed and recommendations for action or study are made to the appropriate Town Board or Department

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

Frederick Palmer, *Chairman*

BOARD OF SELECTMEN

This Board of Selectmen, which was elected on November 8, 2005, will serve a two-year term to November 16, 2007.

On August 25, 2006, Governor Jodi Rell was at the Orange Town Hall for a ceremonial bill signing of an Autism Spectrum Pilot Program.

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, two special meetings were held.

Of significant importance was: 1) Approval by referendum vote to acquire for open space Farm River Estates LLC consisting of 42.72 +/- acres for \$4.4 million; 2) Approval for a five year phase-in of real property taxes due to revaluation for the October 1, 2006 Grand List; 3) Enactment of amending Ordinance Regulating Activities Creating Excessive Noise to be effective July 1, 2007; 4) Enactment of amending the name change of the Civil Preparedness Advisory Council to Emergency Management Advisory Council; 5) Approval of agreement to implement a K-9 assignment between the Town and Police Union; 6) Amendment of the Open Space Priority List found in the Plan of Conservation and Development 2000; 7) STEAP Grant received for the Post Road Lighting Program Phase II in the amount of \$175,000; 8) Town exercised its right of eminent domain to acquire .76 acres of the Cuzzocreo right-of-way property on Edison Road; 9) Approval of a matching fund account for the Orange Land Trust to match donations for open space purchases up to \$5,000; and 10) A tax incentive approved for Raymond Connecticut Venture, Inc. (Northeast Beverage of CT).

Resolutions were adopted on the following matters: Town accepted ownership and use of the IVS phone/fax machine voting system and the LHS Associates optical scan voting machines; Joining the CT Municipal Consortium for Fiscal Responsibility; Open Space Grant Agreement for Financial Assistance for Old Tavern Park Road Improvements STEAP 2007-10; State use of FFY 2006 Homeland Security Funds on behalf of the town; Historic Preservation Grant for Fiscal Year 2007-08 for the Town Clerk's Office; and Agreement on behalf of the Town to purchase goods and services in time of emergency not to exceed \$100,000.

Other matters addressed during this year included: Presentation to Patrick B. O'Sullivan of the Municipal Clerk's Honor Roll Award and Pin for his distinguished and dedicated service as a Municipal Clerk; Green Meadow Farm's "Festival of Cultures" was held on the Orange Fairgrounds May 22-25, 2007; Day of Caring held September 11 – 13, 2007 with volunteers

painting the senior cafeteria, lounge and a classroom at the High Plains Community Center; the Orange Business Expo was held June 13, 2007 at the Showcase Cinemas in Orange; Tyler City Esplanade, Tyler City Park, Town Hall South Lawn, and Wepawaug Meadow at the Howard D. Books Conservation Area were designated sites for the Tribute Tree Project; America the Beautiful Grant was awarded to the Tree Committee in the amount of \$2,000 with the Town matching with in-kind services; Seward & Monde retained as Town Auditors for the year ending June 30, 2007; agreement with Westport Solar Consultants for a Solar Photovoltaics Feasibility Study for town buildings to offset U.I. usage; battery recycling locations in town buildings; approval in concept for an Orange Playhouse & Media Studio; and approval for the building of a fitness track at Race Brook School.

The following positions were filled between July 1, 2006 and June 30, 2007: Lynn Collucci – Full Time secretarial in the Building Department, Barbara Eickmeyer, Technical Services Assistant-Case Memorial Library, Dennis Krissik, Custodian in Town Hall, Pamela Mangini, Director of Finance & Administration, John Ulatowski, Youth Services Coordinator – Community Services, Dennis Marsh, Elderly Outreach Worker-Community Services, Cathryn Gardella, School Nurse-Mary L. Tracy School, Orange Police Department – Julian Cokic, Police Officer, David Pecoraro, Police Office, Meg Lupo, Administrative Assistant to Chief of Police, Karin Lewis, Finance Manager-OVNA, David Gagel, Transfer Station Operator, and Joanne Davis, Director/Administrator-OVNA.

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 nine individuals who passed away during this past year and who served the Town with distinction: Hannah C. Russell, Frances B. Grieb, Rose Vinglione, Joseph Yarosh, Alex Sandomirsky, John Schettenhelm, Robert Hindell, Ed Gagel and Ben Williams. Their commitment to their responsibilities while serving the Town of Orange is acknowledged with gratitude.

James M. Zeoli, First Selectman



SILVERBROOK ESTATES

100 Red Cedar Rd., Orange, CT 06477, 203-891-8265

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

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

The residents are very busy with a variety of activities including, exercise 2 times a week, musical entertainment, guest speakers, poets, craft projects, needlework get-togethers, cards, bingo and many intergenerational activities.

The residents are also very community orientated. They volunteer every year to stuff envelopes for various non-profit groups including Jewish Family Services, Mother's Against Drunk Driving (MADD) and Elderly Housing Management.

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.

The board meets the third Thursday of every other month.

Sue Mauro, Administrator

SPECIAL EVENTS COMMITTEE

The Special Events Committee is responsible for planning and overseeing several community events and activities. During 2006 the Committee provided many events to entertain bringing together over 5,000 residents of Orange. Most of the events are privately funded thanks to the generous support of our sponsors. This enables the committee to offer more activities.

Among their notable events were:

- Summer Concert Series with seven outdoor concerts including the annual Independence Day concert and fireworks in conjunction with Around the Town Magazine. Various area corporations and businesses sponsor the concerts.
- Holiday Festival and tree lighting which involves several groups and organizations including the Orange Historical Society, Friends and staff at Case Memorial Library, Amity and Orange Elementary performing groups, Orange VNA, Orange Congregational Church. The festival is sponsored by the town and area businesses.
- Family Day at the Orange Country Fair where over 200 families had their photo taken, free of charge
- Flag Day and Veterans Day where we honor our flag and those who fought to defend our country. Activities include a choral performance by the elementary school students, and a special presentation by over 50 Orange Elementary school students, the placing of wreaths by various groups and a tribute to all veterans from every avenue of service.
- New in 2006: the Pumpkin Palooza! A family affair featuring haunted hay mazes, costume parade, foods from area restaurants, music, crafts, stories around the bonfire, hay ride and a scare crow decorating contest. This is certain to become a very popular annual event in the town.

The members of the Special Events Committee and those who volunteer at the events make all of the above possible through their generous donations of time and talent.

2006 Committee Members

Trish Pearson, Chair

TAX COLLECTOR'S OFFICE

The Town of Orange operates on the Uniform Fiscal Year commencing July 1st and ending the following June 30th. The tax collector's office collects real estate, personal property and motor vehicle taxes. The 2005 Grand List was comprised of the following accounts:

5,446 Real Estate
850 Personal Property
2,210 Supplemental Motor Vehicle
14,475 Motor Vehicle

Totaling \$ 46,072,093.13.

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 1st 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. It takes team work, long hours, dedication and attention to detail to be able to continue to achieve a consistent collection rate. I would like to thank my assistants Sally Ferko and Lynn Plaskowitz for their hard work in realizing a collection rate of 100.03 %. Sally & Lynn are both pursuing classes to become State Certified. Since becoming State Certified three years ago I take continuation education courses to keep on top of the ever changing state statutes.

Collection of delinquent taxes continues to be a major focus of the tax office. Delinquent taxes cause hardship for those taxpayers who pay on time, who are forced to pay more than their fair share in order to compensate for those few who refuse to meet their obligations in a timely manner. I would like to acknowledge and thank Constable Michael Donadeo, Constable Paul Tarbox and Constable Randolph Thomas for their assistance in collecting back taxes.

Sandra Pierson, CCMC, Tax Collector

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.

The Orange Town Hall is wired with a special access cable enabling both live and prerecorded cablecasts to be made. OGAT uses digital video cameras to record programs and Digital Versatile Discs (DVDs) for storage and broadcast of programs. This technology provides a more secure method of storing programs than video tape and, with the use of multi-disc DVD players, allows us to broadcast several different programs before any repeat. During the fiscal year 2006-2007 OGAT made extensive use of the three fixed cameras with remote pan-scan and zoom installed in the OGAT Studio (formerly the Lower Level Meeting Room) of Town Hall in a prior year. This allowed for the cablecast and recording of meetings using four different camera angles (the three fixed cameras plus the usual tripod mounted camera) and provided a far more dynamic and professional view of the meetings than was allowed by the previous method of panning a single camera to focus on the speaker. We also started providing some of our programming on the internet at Video.Google.com. To access these programs enter "<http://video.google.com>" into your internet browser, and then enter "Orange OGAT" into the Google search box. (Do not include the quotes.) These efforts 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 broadcast technologies.

During the fiscal year ending June 30, 2007, the OGAT station broadcast 220 different programs of which 160 were board meetings and 60 were special events. This is our highest broadcast total ever. 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, Water Pollution Control Authority Hearings & Meetings – Route 34 Sewers, Annual Town Meetings and Budget Hearings, Town Meeting – Open Space / Ewen Farm Purchase, Concerts at the Orange Fairgrounds Gazebo, Holiday Festival, Veteran’s Day, Flag Day & Memorial Day Ceremonies, “Hats Off” A Memorial to Veterans, Pumpkin Palooza Special, Orange Firemen’s Carnival, Orange Country Fair, Public Service Announcements. Broadcasts are shown on Cablevision Channel 79.

During the fiscal year the Department of Public Utilities Control (DPUC) ruled against OGAT’s request to maintain its “town specific” cable casting status and renewed the franchise of Sound View Community Media as the Community Access Provider in Area 2 (our cable television franchise area) for an eleven year term. This action came despite the overwhelming testimony in favor of town specific government access. The DPUC ordered Sound View to resolve the town-specific versus franchise-wide distribution issue through negotiation and compromise. The DPUC further stated, “... the Department will require that Sound View file a report by January 31, 2007, indicating if the negotiations between it and the affected municipalities regarding programming scheduling policies have been successful. If negotiations between Sound View and one or more than one municipality have not resulted in mutually acceptable programming scheduling policies by that date, Sound View and the municipalities will be subject to mandatory alternative dispute resolution (ADR) and the Department will attempt to resolve the issue by ADR mechanisms...” Since Sound View did not complete the negotiations by the required date, the DPUC informed the parties that it would impose ADR. As of June 30, 2007, the DPUC has not contacted the town of Orange to arrange the ADR, and OGAT has continued cable casting town specific programming.

In January, 2007 State Representative Paul Davis and State Senator Joseph Crisco introduced HB 5297 - An Act Concerning Municipalities and Government - Access Television. The bill would allow municipalities to choose whether they wanted regional or town specific government access programming. First Selectman Zeoli and OGAT Chairman Silverstein testified in favor of this bill at the Legislature’s Energy and Technology Committee hearing on February 20, 2007 as did our state legislators and members of the Area 2 Cable Advisory Council.

OGAT is always interested in comments from individuals on its programming. We are also interested in finding individuals who would like to work with us to record or edit broadcasts. If you have a comment or would like to learn or add your expertise to any of our broadcasts, please contact the First Selectman’s Office in Town Hall at 891 – 2122 ext. 738.

Sol Silverstein, *Chairman*

TOWN CLERK

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

The Democratic Primary was held August 8, 2006

Governor	Malloy		507
	DeStefano	570	
Lieutenant Gov.	Glassman	471	
	Slifka		369
US Senator	Lieberman	697	
	Lamont		452

State Election was held on November 8, 2006

Governor	Rell	(R)	4640
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		Destefano	(D)	1732
US Senator		Schlesinger	(R)	813
		Lamont	(D)	1755
		Knibbs	(CC)	15
		Ferrucci	(G)	25
		Lieberman	()	3891
Representative in Congress				
		Vollano	(R)	1857
		DeLauro	(D)	4248
		Sumrall	(G)	45
State Senator		Lisman	(R)	2472
		Slossberg	(D)	3453
St Rep	114	Klarides	(R)	2279
		Mizzoni	(D)	955
St Rep	117	Czajkowski	(R)	1072
		Davis	(D)	1704
Judge of Probate		Carangelo	(R)	3491
		Stone	(D)	2453
Registrar of Voters	DeVito		(R)	3136
		Apuzzo	(D)	2670

Open Space Referendum	1-31-07	\$ 4,400,000	passed
Amity School Operating Budget	5-02-07	\$40,773,491	passed
Town Operating Budget 06-07	5-22-07	\$52,628,819	passed

There was a special Town Meeting on January 23, 2007 to consider the purchase of the "Ewen Farm" based on the Board of Selectmen approving a "Resolution appropriating \$4.4 million for the purchase of 24.10 acres of land and as part of a condition of the purchase the acceptance of the seller's donation of an additional 18.62 acres of land, all for open space, and authorizing the issue of \$4.4 million bonds and temporary borrowings of the town to meet said appropriation." The Referendum question was, "Shall the Town Expend \$4.4 million to acquire and accept for open space the Farm River Estates LLC property (fka Ewen farm) consisting of 42.72 acres and finance the purchase by utilizing a \$2.0 million previously approved land purchase appropriation and bond issuance authorization and appropriate and authorize the issuance of bonds to finance an additional \$2.4 million, for a total of \$4.4 million, in accordance with the resolution approved by the Board of Selectmen?"

The Annual Town Meeting was held May 14, 2007 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. 2) Installment due dates for the payment of property taxes was passed by a voice vote. The installment due dates were approved for July 1st and Jan 1st. 3) The budget for FY 07-08, prepared by the Board of Finance, was discussed in great detail and deferred to a machine vote referendum, which was held on May 22, 2007.

Vital Statistics compiled from:

July 1st - June 30th

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Births	91	101	107
Deaths	121	142	110
Marriages (issued)	76	71	57
Civil Unions (10-01-05)	7	0	
Revenues	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>

Marriage	2,542	1,388	627.00
Recording Fees	81,047	98,586	90,742.00
Conveyance	356,567	344,056	254,340.31
Dog License	7,039	8,108	5,076.50
Miscellaneous	12,180	11,800	10,655.80
Hunting/Fishing	3,829	3,974	3,369.00
Vital	3,995	3,299	2,913.00
Historic Preservation	3,162	3,376	3,050.00
P.A.05-228 (to state)			79,300.00

On October 1, 2005 state law P.A. 05-228 went into effect, An Act Concerning Farm Land Preservation, Land Protection, Affordable Housing and Historic Preservation. This law increased the fees Town Clerks collect for each land record document by \$30.00. Each month the Town Clerks Office is required to remit \$26.00 to the State for land protection, open space, affordable housing. The remaining four dollars would be separated into: \$3.00 for local capital improvement projects and \$1.00 into the town clerk recording fee account.

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

Mary Jane Whalen and I have attended the numerous Connecticut Town Clerk conferences this past year, in order to keep up on changes in laws and legislation effecting local government, especially concerning the new optical scan voting machines, new technology and methods of improving public service in the Town Clerks Office.

Mary Jane Whalen, Assistant Town Clerk, and I want to thank all those who have volunteered to serve the town in any capacity and those who have visited the Town Clerks Office.

Patrick B. O’Sullivan, Town Clerk

TREE COMMITTEE

The Summer 2006 Champion Tree Contest brought the greatest number of nominations – 65 in all - for the largest Tulip Tree in Orange. The DBH (diameter of the tree trunk at breast height) of the winning tree measured 14 feet 7 inches.

Tree Committee members attended the 18th Annual Conference on Urban and Community Forestry in Connecticut hosted by the Connecticut Urban Forest Council held on October 26th in Wallingford. The presentation was entitled “A Breath of Fresh Air”. The conference serves as a meeting ground to share Connecticut urban and community forestry success stories and to air common problems and issues.

Four Tribute Trees were planted at the High Plains Community Center, South Lawn, to coincide with Arbor Day, April 2007. A Flowering Pear *Pyrus calleryana* “Aristocrat”, a Scarlet Oak *Quercus coccinea*, a Sweetgum *Liquidamber styraciflua* and a London Planetree *Platanus x acerifolia* were selected for this site.

The Tree Committee now has a link on the Town of Orange website. The Committee meets the second Monday of the month, 10:00 a.m., with the exception of July and December, in the lower level of the Town Hall.

Gail G. Nixon, Chair



Champion Tulip Tree

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 530 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.

-To be better able to assist at motor vehicle accident scenes, the members have purchased additional extrication and vehicle stabilizing equipment. These incidents generally involve serious injuries where time is critical. The new equipment will help members to be more effective in extricating victims while emphasizing personal safety.

-The department has implemented 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. 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 to the active members and their families for their service to the department and the community.

Charles Sherwood, Chief

WAR REMEMBRANCE COMMITTEE

The War Remembrance Committee was created by the Board of Selectmen in June, 2003 for the purpose of locating and developing a memorial as a symbol of appreciation and remembrance to veterans who served our country during times of peace and war. On December 7, 2005 a Memorial and the Veterans Remembrance Walkway were dedicated in an area in front of the High Plains Community Center.

The committee now meets on an on-call basis to discuss issues pertaining to maintenance of the Memorial and to process applications for commemorative engraved bricks, now totaling over 470. Applications for the purchase of the bricks are still being accepted and may be picked up at Town Hall and the Case Memorial Library.

After much discussion, the committee decided that in the next fiscal year we will submit a request through the First Selectman and the Board of Selectmen asking that a portion of the land to the east side of the front of the High Plains Community Center, including the Memorial, be designated "The Veterans Memorial Park." If approved, additional plantings will be placed in this area.

Severio D. Fodero, Chairman

WATER POLLUTION CONTROL AUTHORITY

In December, 2006, following a referral from the Planning and Zoning Commission, the WPCA held a public hearing to consider an application from the developer Anderson-Wilcox. The application was to create a new sewer district to serve a proposed age-restricted housing development on property south of the intersection of Routes 34 and 121, known as Sunrise Hill Estates. Following the hearing, in January the WPCA approved the creation of the sewer district, with sewage being directed to Derby for treatment. A major part of the approval was contingent upon the Developer assuming all costs associated with forming the sewer district.

By June 2007, a draft Sewer Service Agreement between Orange and Derby had been submitted to the WPCA for review. In addition, a Benefit Appraisal report on the Sunrise Hill property and an Engineering report on the Derby sewerage system had also been submitted to the WPCA. The objective of those reports was to assure that future charges from Derby would be paid by the users of the new sewer district and not other taxpayers of Orange or the users on the Post Road.

In the existing sewer district on the Post Road, costs for operating and improving the Orange sewer system are borne entirely by the property owners and users of the system through user charges and assessments, with no funding from the Town. This year, the billing software which was purchased last year bore fruit and, thanks to the hard work of Al Chiarenzelli, Stasia Packard and Elda Stalling, all of our Assessment and User Charge records have now been converted to electronic format. This is a major improvement in that each invoice to property owners and users from now on will show not only current but unpaid charges and interest owed as well.

Robert Kleffmann, Chairman

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. Chairman David Pokras ended his long tenure of Chairmanship in January. Noah Eisenhandler was elected Chairman and began serving on the Board in February. .

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

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

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

During fiscal year 2006 - 2007, the ZBA approved twelve (12) petitions. Two petitions were denied.

Noah Eisenhandler, Chairman

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SEWARD AND MONDE
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Orange, Connecticut, as of and for the year ended June 30, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Orange, Connecticut's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Orange, Connecticut, as of June 30, 2007, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2008, on our consideration of the Town of Orange, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison schedule, and the schedules of funding progress and employer contributions on pages 3 through 13, 53 and 54 through 55, are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Orange, Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements, the schedule of property taxes levied, collected and outstanding, and the schedule of debt limitation are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Seward and Monde

North Haven, Connecticut
January 4, 2008

Town of Orange, Connecticut
Management's Discussion and Analysis
June 30, 2007

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, 2007. 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. **All amounts, unless otherwise indicated, are expressed in thousands of dollars.**

FINANCIAL HIGHLIGHTS

- On a government-wide basis, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$42,565 (net assets). Of this amount \$13,744 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 increased \$2,911.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$12,088, an increase of \$713 in comparison with the prior year.
- As of June 30, 2007, the unreserved fund balance for the general fund [the main operating fund of the Town] was \$9,522, or approximately 18.8% 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 \$6,507 and \$2,344, for the Water Pollution Control Authority (WPCA) and Congregate Elderly Housing (Silverbrook Estates), respectively, a combined increase of \$192.
- The Town's governmental bonded debt decreased by \$925 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 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 program. Financial statements for the proprietary funds can be found on pages 20-22 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Town is responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The Town is the trustee, or fiduciary, for three employees' pension plans. 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. Financial statements for the fiduciary funds can be found on pages 23-24 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-52 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceed liabilities by \$42,565 at the close of the fiscal year ended June 30, 2007. 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 30,2007			June 30,2006		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Current and Other Assets	\$ 12,619	\$ 2,011	\$ 14,630	\$ 13,378	\$ 3,384	\$ 16,762
Capital Assets	37,526	6,349	43,875	35,573	6,633	42,206
Noncurrent Assets	2,845	1,726	4,571	1,434	-	1,434
Total Assets	<u>52,990</u>	<u>10,086</u>	<u>63,076</u>	<u>50,385</u>	<u>10,017</u>	<u>60,402</u>
Current Liabilities	2,820	326	3,146	3,624	354	3,978
Noncurrent Liabilities	16,455	910	17,365	17,482	1,004	18,486
Total Liabilities	<u>19,275</u>	<u>1,236</u>	<u>20,511</u>	<u>21,106</u>	<u>1,358</u>	<u>22,464</u>
Net Assets:						
Invested in Capital Assets, net of related debt	20,971	6,348	27,319	17,892	6,633	24,525
Restricted	1,501	-	1,501	1,250	-	1,250
Unrestricted	11,243	2,502	13,745	10,137	2,026	12,163
Total Net Assets	<u>\$ 33,715</u>	<u>\$ 8,850</u>	<u>\$ 42,565</u>	<u>\$ 29,279</u>	<u>\$ 8,659</u>	<u>\$ 37,938</u>

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

Normal Impacts

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

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

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

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

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

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

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

Table 2 - Statement of Activities (in thousands)

	June 30, 2007			June 30, 2006		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
Program revenues						
Charges for services	\$ 3,415	\$ 956	\$ 4,371	\$ 2,886	\$ 848	\$ 3,734
Operating grants and contributions	2,530	251	2,781	2,753	241	2,994
Capital grants and contributions	1,658	193	1,851	884	12	896
General Revenues						
Property Taxes	46,004	-	46,004	45,232	-	45,232
Grants and contributions not restricted to specific programs	335	-	335	315	-	315
Unrestricted investment earnings	1,049	79	1,128	816	55	871
Miscellaneous	634	16	650	-	-	-
Contributions to permanent funds	29	-	29	788	13	801
Total Revenues	55,654	1,495	57,149	53,674	1,169	54,843
Expenses						
General government	2,608	-	2,608	2,443	-	2,443
Public safety	6,134	-	6,134	6,138	-	6,138
Public works and sanitation	3,926	-	3,926	4,061	-	4,061
Culture and recreation	2,866	-	2,866	2,823	-	2,823
Health and welfare	1,827	-	1,827	1,723	-	1,723
Education						
Orange Board of Education	18,539	-	18,539	17,015	-	17,015
Amity Regional School District	16,009	-	16,009	14,962	-	14,962
Sewer	-	548	548	-	627	627
Elderly Housing	-	756	756	-	714	714
Other	417	-	417	801	-	801
Interest on long-term debt	608	-	608	679	-	679
Total Expenses	52,934	1,304	54,238	50,645	1,341	51,986
Change in Net Assets	2,720	191	2,911	3,029	(172)	2,857
Net Assets, Beginning	30,995	8,659	39,654	26,250	8,831	35,081
Net Assets, Ending	\$ 33,715	\$ 8,850	\$ 42,565	\$ 29,279	\$ 8,659	\$ 37,938

The Town's net assets increased by \$2,911 during the fiscal year, with the net assets of the governmental activities increasing by \$2,720, and net assets of business-type activities increasing by \$191.

Governmental Activities

Major revenue factors include:

- Property tax revenues recorded for year ended June 30, 2007 reflected no increase in the Town's mill rate; it remained at 31.9 mills.
- Property tax collections increased by \$772 over the previous fiscal year.
- The total assessed value of taxable property increased from 1,411,969 to 1,441,904.
- Targets for Governmental Fund investment earnings were exceeded because of the significant increase in the Federal Funds rate and active investment strategies.
- Revenue derived from ongoing intergovernmental sources such as Education Cost Sharing and Special Education Cost Reimbursement increased over the previous period.

Major expense factors include:

- Increases in employee wages averaged approximately 3.00% as a result of contractual salary and step increases.
- The cost of educational services increased by 8.04% due to negotiated wage settlements, employee health insurance costs and other operating cost increases.

Business-type Activities

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

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

Normal Impacts

There are six 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 2007 fiscal year, the Town's governmental funds reported combined fund balances of \$12,088, an increase of \$713 in comparison with the prior year. Approximately \$9,112 constitutes unreserved fund balance, with the remainder of the fund balance being reserved or designated to indicate that it is not available for new spending because it has already been committed. This commitment includes \$1,064 for contracts and purchase orders; \$410 for capital outlay during 2007-2008 budget year; \$931 for Special Revenue Funds and \$541 for Capital Projects.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund increased from \$8,192 to \$9,112 while total general fund balance increased from \$10,197 to \$10,587, an increase of \$390 or 3.8%.

While an increase in operating budget expenditures occurred for fiscal year ended June 30, 2007 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 investment income.

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**TOWN OF ORANGE, CONNECTICUT
FINANCIAL REPORT**

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Orange, Connecticut, as of and for the year ended June 30, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Orange, Connecticut's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Orange, Connecticut, as of June 30, 2007, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2008, on our consideration of the Town of Orange, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, budgetary comparison schedule, and the schedules of funding progress and employer contributions on pages 3 through 13, 53 and 54 through 55, are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Orange, Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements, the schedule of property taxes levied, collected and outstanding, and the schedule of debt limitation are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Seward and Monde

North Haven, Connecticut
January 4, 2008

Town of Orange, Connecticut
Management's Discussion and Analysis
June 30, 2007

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, 2007. 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. **All amounts, unless otherwise indicated, are expressed in thousands of dollars.**

FINANCIAL HIGHLIGHTS

- On a government-wide basis, the assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$42,565 (net assets). Of this amount \$13,744 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 increased \$2,911.
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$12,088, an increase of \$713 in comparison with the prior year.
- As of June 30, 2007, the unreserved fund balance for the general fund [the main operating fund of the Town] was \$9,522, or approximately 18.8% 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 \$6,507 and \$2,344, for the Water Pollution Control Authority (WPCA) and Congregate Elderly Housing (Silverbrook Estates), respectively, a combined increase of \$192.
- The Town's governmental bonded debt decreased by \$925 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 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 program. Financial statements for the proprietary funds can be found on pages 20-22 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Town is responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The Town is the trustee, or fiduciary, for three employees' pension plans. 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. Financial statements for the fiduciary funds can be found on pages 23-24 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-52 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceed liabilities by \$42,565 at the close of the fiscal year ended June 30, 2007. 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 30,2007			June 30,2006		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Current and Other Assets	\$ 12,619	\$ 2,011	\$ 14,630	\$ 13,378	\$ 3,384	\$ 16,762
Capital Assets	37,526	6,349	43,875	35,573	6,633	42,206
Noncurrent Assets	2,845	1,726	4,571	1,434	-	1,434
Total Assets	<u>52,990</u>	<u>10,086</u>	<u>63,076</u>	<u>50,385</u>	<u>10,017</u>	<u>60,402</u>
Current Liabilities	2,820	326	3,146	3,624	354	3,978
Noncurrent Liabilities	16,455	910	17,365	17,482	1,004	18,486
Total Liabilities	<u>19,275</u>	<u>1,236</u>	<u>20,511</u>	<u>21,106</u>	<u>1,358</u>	<u>22,464</u>
Net Assets:						
Invested in Capital Assets, net of related debt	20,971	6,348	27,319	17,892	6,633	24,525
Restricted	1,501	-	1,501	1,250	-	1,250
Unrestricted	11,243	2,502	13,745	10,137	2,026	12,163
Total Net Assets	<u>\$ 33,715</u>	<u>\$ 8,850</u>	<u>\$ 42,565</u>	<u>\$ 29,279</u>	<u>\$ 8,659</u>	<u>\$ 37,938</u>

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

Normal Impacts

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

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

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

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

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

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

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

Table 2 - Statement of Activities (in thousands)

	June 30, 2007			June 30, 2006		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Revenues						
Program revenues						
Charges for services	\$ 3,415	\$ 956	\$ 4,371	\$ 2,886	\$ 848	\$ 3,734
Operating grants and contributions	2,530	251	2,781	2,753	241	2,994
Capital grants and contributions	1,658	193	1,851	884	12	896
General Revenues						
Property Taxes	46,004	-	46,004	45,232	-	45,232
Grants and contributions not restricted to specific programs	335	-	335	315	-	315
Unrestricted investment earnings	1,049	79	1,128	816	55	871
Miscellaneous	634	16	650	-	-	-
Contributions to permanent funds	29	-	29	788	13	801
Total Revenues	<u>55,654</u>	<u>1,495</u>	<u>57,149</u>	<u>53,674</u>	<u>1,169</u>	<u>54,843</u>
Expenses						
General government	2,608	-	2,608	2,443	-	2,443
Public safety	6,134	-	6,134	6,138	-	6,138
Public works and sanitation	3,926	-	3,926	4,061	-	4,061
Culture and recreation	2,866	-	2,866	2,823	-	2,823
Health and welfare	1,827	-	1,827	1,723	-	1,723
Education						
Orange Board of Education	18,539	-	18,539	17,015	-	17,015
Amity Regional School District	16,009	-	16,009	14,962	-	14,962
Sewer	-	548	548	-	627	627
Elderly Housing	-	756	756	-	714	714
Other	417	-	417	801	-	801
Interest on long-term debt	608	-	608	679	-	679
Total Expenses	<u>52,934</u>	<u>1,304</u>	<u>54,238</u>	<u>50,645</u>	<u>1,341</u>	<u>51,986</u>
Change in Net Assets	2,720	191	2,911	3,029	(172)	2,857
Net Assets, Beginning	<u>30,995</u>	<u>8,659</u>	<u>39,654</u>	<u>26,250</u>	<u>8,831</u>	<u>35,081</u>
Net Assets, Ending	<u>\$ 33,715</u>	<u>\$ 8,850</u>	<u>\$ 42,565</u>	<u>\$ 29,279</u>	<u>\$ 8,659</u>	<u>\$ 37,938</u>

The Town's net assets increased by \$2,911 during the fiscal year, with the net assets of the governmental activities increasing by \$2,720, and net assets of business-type activities increasing by \$191.

Governmental Activities

Major revenue factors include:

- Property tax revenues recorded for year ended June 30, 2007 reflected no increase in the Town's mill rate; it remained at 31.9 mills.
- Property tax collections increased by \$772 over the previous fiscal year.
- The total assessed value of taxable property increased from 1,411,969 to 1,441,904.
- Targets for Governmental Fund investment earnings were exceeded because of the significant increase in the Federal Funds rate and active investment strategies.
- Revenue derived from ongoing intergovernmental sources such as Education Cost Sharing and Special Education Cost Reimbursement increased over the previous period.

Major expense factors include:

- Increases in employee wages averaged approximately 3.00% as a result of contractual salary and step increases.
- The cost of educational services increased by 8.04% due to negotiated wage settlements, employee health insurance costs and other operating cost increases.

Business-type Activities

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

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

Normal Impacts

There are six 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.

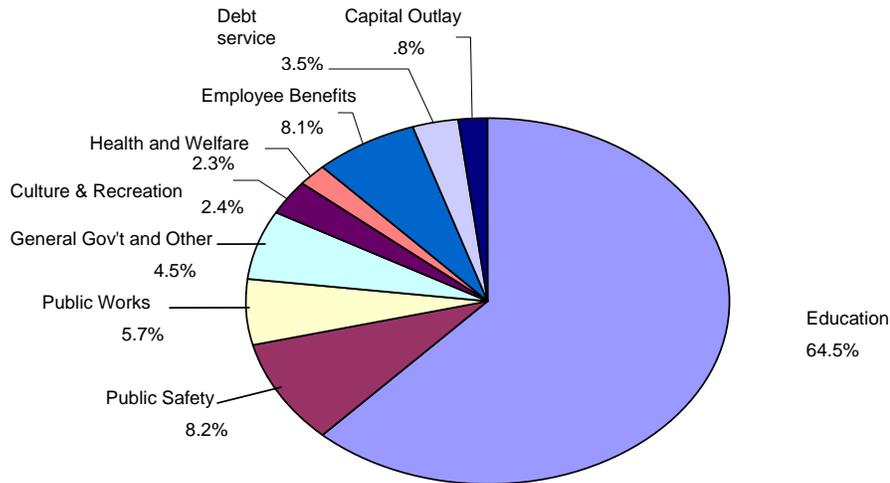
Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure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

At the end of the 2007 fiscal year, the Town's governmental funds reported combined fund balances of \$12,088, an increase of \$713 in comparison with the prior year. Approximately \$9,112 constitutes unreserved fund balance, with the remainder of the fund balance being reserved or designated to indicate that it is not available for new spending because it has already been committed. This commitment includes \$1,064 for contracts and purchase orders; \$410 for capital outlay during 2007-2008 budget year; \$931 for Special Revenue Funds and \$541 for Capital Projects.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund increased from \$8,192 to \$9,112 while total general fund balance increased from \$10,197 to \$10,587, an increase of \$390 or 3.8%.

While an increase in operating budget expenditures occurred for fiscal year ended June 30, 2007 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 investment income.

2006/2007 General Fund Expenditures



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

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no supplemental appropriations made from fund balance during the year.

- Intergovernmental revenues were over budget primarily due to \$455 returned from Amity Regional School District's fiscal 2006 budget.
- Investment income was greater than projected by almost \$500 as a result of a significant increase in the Federal Funds rate and active investment strategies.
- Employee benefits ended the year under budget as claims experience was less than anticipated.
- Capital outlay was over budget primarily due to residual expenses related to the oil spill at Turkey Hill School in 2004, and the \$75 for the Racebrook School playground, which was funded through a State grant.

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, 2007 amounts to \$43,875 (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 \$2,160 and total depreciation was \$2,207.

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

- Police Reverse 911 system was purchased at a cost of \$34.
- Voicemail/telephone system for the Orange Board of Education was installed at a cost of \$21, along with the purchase of \$82 in computer technology, and \$632 for completion of various capital projects related to the 2004 bond issue.
- Various vehicle replacements, including police and public works vehicles, exceeding \$200
- Land purchase along Edison Road for \$315 and reconstruction of Connair Road for \$343.

As of June 30, 2007, the Town has retroactively applied the provisions of GASB 34 related to the reporting of infrastructure assets [roads, bridges, etc]. This application resulted in \$12,122 in additional infrastructure assets being recorded net of accumulated depreciation of \$9,192.

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

	June 30, 2007			June 30, 2006		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
Land	\$ 10,926	\$ 19	\$10,945	\$ 10,611	\$ 19	\$ 10,630
Land Improvements	344	-	344	366	-	366
Buildings & Improvements	17,934	2,341	20,275	18,182	2,428	20,610
Sewer Lines & Pump Stations	-	3,952	3,952	-	4,130	4,130
Equipment	4,065	37	4,102	4,124	56	4,180
Vehicles	532	-	532	448	-	448
Infrastructure	3,725	-	3,725	1,842	-	1,842
Total	\$ 37,526	\$ 6,349	\$43,875	\$ 35,573	\$ 6,633	\$ 42,206

Additional information on the Town's capital assets can be found on page 36-37 of this report.

Long-term Debt. At the end of the current fiscal year, the Town had total bonded debt outstanding of \$15,805. The Town maintains an Aa2 rating from Moody's Investors Service for general obligation debt.

No new debt was issued during the year ended June 30, 2007.

On July 3, 2007 the Town issued \$4,400,000 of General Obligation Bond Anticipation Notes with an interest rate of 3.59%. The Notes were used to purchase approximately 43 acres of open space. The Notes are to mature December 19, 2007. On December 15, 2007 the Town issued \$3,900,000 of General Obligation Bonds with an interest rate of 3.97%. The Bonds were used to pay for the aforementioned Notes. The bonds are to mature December 15, 2027. In addition, subsequent to June 30, 2007, the Town received a \$500,000 grant from the State of Connecticut to be applied towards the open space purchase.

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 \$323,144 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 38-41 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, Town of Orange, 617 Orange Center Road, Orange, CT 06477.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF NET ASSETS
JUNE 30, 2007**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and cash equivalents	\$ 9,108,430	\$ 433,944	\$ 9,542,374
Uncollected property taxes and sewer assessments, less allowance of \$42,500 for uncollectibles	349,633	970,437	1,320,070
Accounts receivable, less allowance of \$26,200 for uncollectibles	101,633	601,154	702,787
Interest receivable	-	758	758
Other assets	2,291,075	5,142	2,296,217
Due from other governments	768,145	-	768,145
Investments	2,845,448	1,725,968	4,571,416
Capital assets:			
Nondepreciable	10,926,371	18,970	10,945,341
Depreciable, net of accumulated depreciation	26,599,646	6,329,702	32,929,348
Total assets	<u>52,990,381</u>	<u>10,086,075</u>	<u>63,076,456</u>
LIABILITIES			
Accounts payable and accrued liabilities	1,391,779	77,944	1,469,723
Due to other governments	12	42,133	42,145
Interest payable	182,602	-	182,602
Unearned revenue	96,619	-	96,619
Premium on refunding bonds	65,420	-	65,420
Long-term liabilities:			
Due within one year	1,083,637	205,921	1,289,558
Due in more than one year	16,455,470	909,707	17,365,177
Total liabilities	<u>19,275,539</u>	<u>1,235,705</u>	<u>20,511,244</u>
NET ASSETS			
Invested in capital assets, net of related debt	20,971,017	6,348,672	27,319,689
Restricted for:			
Capital projects	541,286	-	541,286
Special projects and programs	930,568	-	930,568
Nonexpendable permanent endowments	29,204	-	29,204
Unrestricted	11,242,767	2,501,698	13,744,465
Total net assets	<u>\$ 33,714,842</u>	<u>\$ 8,850,370</u>	<u>\$ 42,565,212</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2007**

	Program Revenues					Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental Activities	Business-Type Activities	Total
Governmental activities:								
General government	\$ 2,607,773	\$ 681,091	\$ 7,000	\$ -	\$ 688,091	(\$ 1,919,682)	\$ -	(\$ 1,919,682)
Public safety	6,133,646	228,254	66,191	-	294,445	(5,839,201)	-	(5,839,201)
Public works and sanitation	3,926,409	84,164	139,476	913,080	1,136,720	(2,789,689)	-	(2,789,689)
Culture and recreation	2,865,686	873,931	20,353	-	894,284	(1,971,402)	-	(1,971,402)
Health and welfare	1,827,187	641,763	50,258	-	692,021	(1,135,166)	-	(1,135,166)
Education:								
Orange Board of Education	18,539,017	798,431	2,246,571	744,903	3,789,905	(14,749,112)	-	(14,749,112)
Amity Regional School District	16,009,624	-	-	-	-	(16,009,624)	-	(16,009,624)
Other	416,579	107,162	-	-	107,162	(309,417)	-	(309,417)
Interest on long-term debt	608,163	-	-	-	-	(608,163)	-	(608,163)
Total governmental activities	<u>52,934,084</u>	<u>3,414,796</u>	<u>2,529,849</u>	<u>1,657,983</u>	<u>7,602,628</u>	<u>(45,331,456)</u>	<u>-</u>	<u>(45,331,456)</u>
Business-type activities:								
Sewer	547,944	542,148	-	193,140	735,288	-	187,344	187,344
Elderly Housing	756,191	414,116	251,115	-	665,231	-	(90,960)	(90,960)
Total business-type activities	<u>1,304,135</u>	<u>956,264</u>	<u>251,115</u>	<u>193,140</u>	<u>1,400,519</u>	<u>-</u>	<u>96,384</u>	<u>96,384</u>
 Total primary government	 <u>\$ 54,238,219</u>	 <u>\$ 4,371,060</u>	 <u>\$ 2,780,964</u>	 <u>\$ 1,851,123</u>	 <u>\$ 9,003,147</u>	 <u>(45,331,456)</u>	 <u>96,384</u>	 <u>(45,235,072)</u>
General revenues and contributions:								
Property taxes, levied for general purposes						46,003,956	-	46,003,956
Grants and contributions not restricted to specific programs						334,895	-	334,895
Unrestricted investment earnings						1,048,828	78,894	1,127,722
Miscellaneous						634,263	16,383	650,646
Contributions to permanent funds						29,204	-	29,204
Total general revenues and contributions						<u>48,051,146</u>	<u>95,277</u>	<u>48,146,423</u>
Change in net assets						2,719,690	191,661	2,911,351
Net assets, beginning						<u>30,995,152</u>	<u>8,658,709</u>	<u>39,653,861</u>
Net assets, ending						<u>\$ 33,714,842</u>	<u>\$ 8,850,370</u>	<u>\$ 42,565,212</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2007**

	General Fund	2004 Bond Projects	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,480,883	\$ 9,234	\$ 1,164,684	\$ 6,654,801
Uncollected property taxes, less allowance of \$42,500 for uncollectibles	349,633	-	-	349,633
Accounts receivable, less allowance of \$5,000 for uncollectibles	-	731,554	101,633	833,187
Due from other funds	3,062,898	-	-	3,062,898
Due from other governments	-	-	36,591	36,591
Investments	2,816,334	-	29,114	2,845,448
Prepaid expenses	32,603	1,999,999	-	2,032,602
	<u>\$ 11,742,351</u>	<u>\$ 2,740,787</u>	<u>\$ 1,332,022</u>	<u>\$ 15,815,160</u>
Total assets				
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued liabilities	\$ 863,993	\$ -	\$ 107,051	\$ 971,044
Bank overdraft	-	-	14,417	14,417
Due to other funds	-	2,252,303	101,349	2,353,652
Due to other governments	-	-	12	12
Unearned revenue	291,753	-	96,619	388,372
	<u>1,155,746</u>	<u>2,252,303</u>	<u>319,448</u>	<u>3,727,497</u>
Total liabilities				
FUND BALANCES				
Reserved for:				
Encumbrances	1,064,378	-	-	1,064,378
Permanent funds	-	-	29,204	29,204
Unreserved, reported in:				
Designated for subsequent year's budget	410,000	-	-	410,000
General fund	9,112,227	-	-	9,112,227
Special revenue funds	-	-	930,568	930,568
Capital projects funds	-	488,484	52,802	541,286
	<u>10,586,605</u>	<u>488,484</u>	<u>1,012,574</u>	<u>12,087,663</u>
Total fund balances				
Total liabilities and fund balances	<u>\$ 11,742,351</u>	<u>\$ 2,740,787</u>	<u>\$ 1,332,022</u>	<u>\$ 15,815,160</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, 2007**

Total fund balances - total governmental funds		\$ 12,087,663
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.		37,526,017
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.		291,753
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.	(182,602)
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.		1,338,065
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(17,604,527)
Other assets related to long-term liabilities		<u>258,473</u>
Net assets of governmental activities		<u><u>\$ 33,714,842</u></u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2007**

	General Fund	2004 Bond Projects	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	\$ 45,787,378	\$ -	\$ -	\$ 45,787,378
Interest and lien fees	108,933	-	-	108,933
Licenses, permits, fees and fines	712,339	-	-	712,339
Intergovernmental	3,071,146	731,554	1,453,578	5,256,278
Program revenue	147,718	-	1,662,887	1,810,605
Investment income	1,048,828	-	5,768	1,054,596
Charges for facilities and services	54,498	-	751,179	805,677
Miscellaneous	334,370	5,985	88,505	428,860
Contributions to permanent fund	-	-	29,204	29,204
Total revenues	<u>51,265,210</u>	<u>737,539</u>	<u>3,991,121</u>	<u>55,993,870</u>
EXPENDITURES				
Current operating:				
General government	1,924,973	-	-	1,924,973
Public safety	4,230,307	-	154,956	4,385,263
Public works and sanitation	2,908,766	-	985,429	3,894,195
Culture and recreation	1,251,680	-	691,663	1,943,343
Health and welfare	1,182,737	-	150,254	1,332,991
Employee benefits	4,169,775	-	-	4,169,775
Education:				
Orange Board of Education	16,594,555	-	1,208,617	17,803,172
Amity Regional School District	16,465,375	-	-	16,465,375
Other	309,814	-	109,362	419,176
Debt service	1,817,385	-	-	1,817,385
Capital outlays	424,416	701,133	-	1,125,549
Total expenditures	<u>51,279,783</u>	<u>701,133</u>	<u>3,300,281</u>	<u>55,281,197</u>
Operating gain (loss)	<u>(14,573)</u>	<u>36,406</u>	<u>690,840</u>	<u>712,673</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	404,000	-	-	404,000
Interfund transfers out	-	-	(404,000)	(404,000)
Total other financing sources (uses)	<u>404,000</u>	<u>-</u>	<u>(404,000)</u>	<u>-</u>
Net change in fund balance	389,427	36,406	286,840	712,673
Fund balance, beginning	<u>10,197,178</u>	<u>452,078</u>	<u>725,734</u>	<u>11,374,990</u>
Fund balance, ending	<u>\$ 10,586,605</u>	<u>\$ 488,484</u>	<u>\$ 1,012,574</u>	<u>\$ 12,087,663</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2007**

Net change in fund balances - total governmental funds	\$	712,673
Amount reported for governmental activities in the statement of activities are different because:		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the detail of the two components:</p>		
Capital outlay		2,116,422
Depreciation expense	(1,879,753)
Revenues (losses) in the statement of activities that do not provide (use) current financial resources are not reported as revenues (losses) in the funds.		115,656
Repayment of long-term liabilities is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		1,128,584
Accrued interest expense and amortization of deferred loss on long-term debt is reported in the statement of activities, but it does not require the use of current financial resources and therefore is not reported as an expenditure in governmental funds.		101,781
Internal service funds are used by management to charge the costs of medical insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		424,327
Change in net assets of governmental activities	\$	2,719,690

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2007**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water Pollution Control Authority	Congregate Elderly Housing	Totals	Internal Service Fund (Self - Insurance)
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 375,972	\$ 57,972	\$ 433,944	\$ 2,468,046
Investments	1,725,968	-	1,725,968	-
Accounts receivable, net of allowance for uncollectibles of \$21,200	596,534	4,620	601,154	-
Assessments receivable	200,000	-	200,000	-
Prepaid insurance	-	5,142	5,142	-
Interest receivable	758	-	758	-
Total current assets	<u>2,899,232</u>	<u>67,734</u>	<u>2,966,966</u>	<u>2,468,046</u>
Noncurrent assets:				
Assessments receivable	770,437	-	770,437	-
Capital assets:				
Land	-	18,970	18,970	-
Buildings and equipment	8,538,332	3,613,855	12,152,187	-
Less, accumulated depreciation	(4,555,528)	(1,266,957)	(5,822,485)	-
Capital assets, net	<u>3,982,804</u>	<u>2,365,868</u>	<u>6,348,672</u>	<u>-</u>
Total noncurrent assets	<u>4,753,241</u>	<u>2,365,868</u>	<u>7,119,109</u>	<u>-</u>
Total assets	<u>7,652,473</u>	<u>2,433,602</u>	<u>10,086,075</u>	<u>2,468,046</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expenses	30,200	47,744	77,944	13,143
Due to other funds	-	-	-	709,246
Due to other governments	-	42,133	42,133	-
Claims incurred but not reported	-	-	-	407,592
Claims and judgments	205,921	-	205,921	-
Total current liabilities	<u>236,121</u>	<u>89,877</u>	<u>325,998</u>	<u>1,129,981</u>
Noncurrent liabilities:				
Claims and judgments, net of current portion	909,707	-	909,707	-
Total noncurrent liabilities	<u>909,707</u>	<u>-</u>	<u>909,707</u>	<u>-</u>
Total liabilities	<u>1,145,828</u>	<u>89,877</u>	<u>1,235,705</u>	<u>1,129,981</u>
NET ASSETS				
Invested in capital assets, net of related debt	3,982,804	2,365,868	6,348,672	-
Unrestricted	2,523,841	(22,143)	2,501,698	1,338,065
Total net assets	<u>\$ 6,506,645</u>	<u>\$ 2,343,725</u>	<u>\$ 8,850,370</u>	<u>\$ 1,338,065</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, 2007**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water Pollution Control Authority	Congregate Elderly Housing	Totals	Internal Service Fund (Self - Insurance)
Operating revenues:				
Charges for facilities and services	\$ 542,148	\$ 414,116	\$ 956,264	\$ 4,988,217
Intergovernmental	-	251,115	251,115	-
Total operating revenues	542,148	665,231	1,207,379	4,988,217
Operating expenses:				
Personnel services	135,832	191,055	326,887	-
Contractual services	134,774	233,889	368,663	476,930
Utilities	23,423	123,553	146,976	-
Repairs and maintenance	17,209	53,006	70,215	-
Other supplies and expenses	155	63,345	63,500	-
Insurance claims	-	-	-	4,131,420
Depreciation	236,551	91,343	327,894	-
Total operating expenses	547,944	756,191	1,304,135	4,608,350
Operating gain (loss)	(5,796)	(90,960)	(96,756)	379,867
Nonoperating revenues:				
Interest and penalties on assessments	16,383	-	16,383	-
Interest and investment revenue	78,618	276	78,894	44,460
Total nonoperating revenues	95,001	276	95,277	44,460
Change in net assets before capital assessments	89,205	(90,684)	(1,479)	424,327
Capital contributions:				
Capital assessments	193,140	-	193,140	-
Change in net assets	282,345	(90,684)	191,661	424,327
Total net assets, beginning	6,224,300	2,434,409	8,658,709	913,738
Total net assets, ending	<u>\$ 6,506,645</u>	<u>\$ 2,343,725</u>	<u>\$ 8,850,370</u>	<u>\$ 1,338,065</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2007**

	Business-Type Activities Enterprise Funds			Governmental Activities
	Water Pollution Control Authority	Congregate Elderly Housing	Totals	Internal Service Fund (Self - Insurance)
Cash Flows from Operating Activities:				
Receipts from customers	\$ 565,089	\$ 409,764	\$ 974,853	\$ 4,988,217
Payments to suppliers	(212,599)	(498,925)	(711,524)	-
Payments to employees	(135,832)	(191,055)	(326,887)	-
Claims paid to outsiders	-	-	-	(4,027,452)
Other receipts (payments)	(334,056)	265,575	(68,481)	(185,359)
Net cash provided (used) by operating activities	<u>(117,398)</u>	<u>(14,641)</u>	<u>(132,039)</u>	<u>775,406</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(43,605)	-	(43,605)	-
Capital contributions	587,697	-	587,697	-
Receipts from customers	16,383	-	16,383	-
Payments made on claims and judgments	(77,500)	-	(77,500)	-
Net cash provided by capital and related financing activities	<u>482,975</u>	<u>-</u>	<u>482,975</u>	<u>-</u>
Cash Flows from Investing Activities:				
Purchases of investments	(1,715,573)	-	(1,715,573)	-
Interest and investment revenue	78,618	276	78,894	44,460
Net cash provided (used) by investing activities	<u>(1,636,955)</u>	<u>276</u>	<u>(1,636,679)</u>	<u>44,460</u>
Net increase (decrease) in cash and cash equivalents	(1,271,378)	(14,365)	(1,285,743)	819,866
Cash and cash equivalents, beginning	<u>1,647,350</u>	<u>72,337</u>	<u>1,719,687</u>	<u>1,648,180</u>
Cash and cash equivalents, ending	<u>\$ 375,972</u>	<u>\$ 57,972</u>	<u>\$ 433,944</u>	<u>\$ 2,468,046</u>
Reconciliation of Operating Income (Loss) to Net Cash provided (used) by Operating Activities:				
Operating income (loss)	(\$ 5,796)	(\$ 90,960)	(\$ 96,756)	\$ 379,867
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	236,551	91,343	327,894	-
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	22,941	(4,352)	18,589	-
Increase in prepaid insurance	-	(2,298)	(2,298)	-
Increase (decrease) in accounts payable and accrued liabilities	(37,038)	(22,834)	(59,872)	11,248
Increase (decrease) in due to other funds	(334,056)	-	(334,056)	291,571
Increase in due to other governments	-	14,460	14,460	-
Increase in claims incurred but not reported	-	-	-	92,720
Net cash provided (used) by operating activities	<u>(\$ 117,398)</u>	<u>(\$ 14,641)</u>	<u>(\$ 132,039)</u>	<u>\$ 775,406</u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2007**

	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ -	\$ 327,136
Investments, at fair value	<u>27,816,624</u>	<u>-</u>
Total assets	<u>\$ 27,816,624</u>	<u>\$ 327,136</u>
LIABILITIES		
Amounts held for others	<u>\$ -</u>	<u>\$ 327,136</u>
Total liabilities	<u>\$ -</u>	<u>\$ 327,136</u>
NET ASSETS		
Held in trust for pension benefits	<u>\$ 27,816,624</u>	

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
STATEMENT OF CHANGES IN NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Pension Trust Funds</u>
ADDITIONS	
Contributions:	
Employer	\$ 940,423
Employee	<u>417,969</u>
Total contributions	1,358,392
Net investment income	<u>3,197,723</u>
Total additions	<u>4,556,115</u>
DEDUCTIONS	
Pension payments	1,529,230
Administrative expenses	<u>45,326</u>
Total deductions	<u>1,574,556</u>
Change in net assets	2,981,559
Net assets, beginning	<u>24,835,065</u>
Net assets, ending	<u><u>\$ 27,816,624</u></u>

See notes to basic financial statements.

**TOWN OF ORANGE, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2007**

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.

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 Town Government-wide Financial Statements include a statement of net assets and a statement of activities. These statements present summaries of governmental and business-type activities of the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements. These statements are presented on an economic resources measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets and liabilities, including capital

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net assets. The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. 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.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, receivables and payables. All internal balances in the statement of net assets have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

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

Governmental Fund Financial Statements

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

All governmental funds are accounted for on a spending of 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)

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

and available (collectible within the current period or soon thereafter) to finance expenditures of the current period. Accordingly, the Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Town of Orange reports the following major governmental funds:

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

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

Proprietary Fund Financial Statements

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

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

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

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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.

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.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

- 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 53 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, 2007 is as follows:

	<u>Revenues and Transfers</u>	<u>Expenditures and Transfers</u>	<u>Fund Balance</u>
Budgetary basis (page 53)	\$50,665,328	\$49,748,653	\$ 9,519,066
Encumbrances:			
Prior year encumbrances liquidated or lapsed during the year	-	1,128,760	3,161
Prior year encumbrances outstanding	-	-	462,866
Current year encumbrances outstanding	-	(601,512)	601,512
State on-behalf payments for teachers' retirement	<u>1,003,882</u>	<u>1,003,882</u>	<u>-</u>
GAAP Basis (page 18)	<u><u>\$51,669,210</u></u>	<u><u>\$51,279,783</u></u>	<u><u>\$10,586,605</u></u>

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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 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. 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.

Cash and Cash Equivalents

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

Investments

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

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

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

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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 for fiscal year ended June 30, 2007.

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.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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.

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

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

Unreserved Fund Balance – This category represents the portion of fund equity which is available for appropriation and expenditure in future periods.

Use of Estimates

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

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Note 2 - Cash and Cash Equivalents and Investments

The Town's cash and cash equivalents and investments balances as of June 30, 2007 were:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Cash and cash equivalents	\$ 9,542,374	\$ 327,136	\$ 9,869,510
Investments	4,571,416	27,816,624	32,388,040
Total	\$ 14,113,790	\$ 28,143,760	\$ 42,257,550

Cash and Cash Equivalents

Deposits - Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a formal deposit policy for custodial credit risk. As of June 30, 2007, \$5,853,678 of the Town's bank balance of \$6,499,100 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,268,310
Uninsured and collateral held by pledging bank's trust department not in the Town's name	585,368
Total amount subject to credit risk	\$ 5,853,678

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Investments

The Town's investments as of June 30, 2007 consisted of the following:

	<u>Carrying and Fair Value</u>	<u>Investment Maturities (In Years)</u>
CT State Treasurer Short Term Investment Fund	\$ 4,542,302	N/A
Mutual Funds - Pension Trust Funds	27,816,624	N/A
US Treasury Bond	<u>29,114</u>	9
 Total Investments	 <u><u>\$ 32,388,040</u></u>	

Interest rate risk - The Town does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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, 2007.

	<u>Due From</u>	<u>Due To</u>
Governmental Funds:		
Major - General	\$ 3,062,898	\$ -
Major - 2004 Bond Projects	-	2,252,303
Nonmajor (aggregate)	-	101,349
Internal Service Fund	-	709,246
	<hr/>	<hr/>
Total	<u>\$ 3,062,898</u>	<u>\$ 3,062,898</u>

Transfers Between Funds

In the governmental fund financial statements, total transfers out were \$404,000 as follows:

	<u>Transfers In:</u> General Fund
Transfers Out:	
Nonmajor Governmental Funds (aggregate)	<u>\$ 404,000</u>
Total	<u><u>\$ 404,000</u></u>

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2007 was as follows:

	<u>Beginning Balance (as restated)</u>	<u>Additions and Transfers</u>	<u>Disposals and Transfers</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 10,611,371	\$ 315,000	\$ -	\$ 10,926,371
Construction in progress - infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets not being depreciated	<u>10,611,371</u>	<u>315,000</u>	<u>-</u>	<u>10,926,371</u>
Capital assets, being depreciated:				
Land improvements	549,824	-	-	549,824
Buildings and improvements	34,054,640	822,526	-	34,877,166
Equipment	6,911,881	432,414	-	7,344,295
Vehicles	1,859,805	202,548	-	2,062,353
Infrastructure	<u>12,775,189</u>	<u>343,934</u>	<u>-</u>	<u>13,119,123</u>
Total capital assets being depreciated	<u>56,151,339</u>	<u>1,801,422</u>	<u>-</u>	<u>57,952,761</u>
Less, accumulated depreciation for:				
Land improvements	184,558	21,240	-	205,798
Buildings and improvements	15,872,149	1,071,134	-	16,943,283
Equipment	2,788,250	491,096	-	3,279,346
Vehicles	1,411,605	119,084	-	1,530,689
Infrastructure	<u>9,216,800</u>	<u>177,199</u>	<u>-</u>	<u>9,393,999</u>
Total accumulated depreciation	<u>29,473,362</u>	<u>1,879,753</u>	<u>-</u>	<u>31,353,115</u>
Total capital assets being depreciated, net	<u>26,677,977</u>	<u>(78,331)</u>	<u>-</u>	<u>26,599,646</u>
Governmental activities capital assets, net	<u>\$ 37,289,348</u>	<u>\$ 236,669</u>	<u>\$ -</u>	<u>\$ 37,526,017</u>

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

	Beginning Balance	Additions	Disposals	Ending Balance
Business-Type Activities:				
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	8,271,700	43,605	-	8,315,305
Equipment	369,947	-	-	369,947
Total capital assets being depreciated	12,108,582	43,605	-	12,152,187
Less, accumulated depreciation for:				
Buildings and improvements	1,038,788	86,981	-	1,125,769
Sewer lines and pump stations	4,141,877	221,213	-	4,363,090
Equipment	313,926	19,700	-	333,626
Total accumulated depreciation	5,494,591	327,894	-	5,822,485
Total capital assets being depreciated, net	6,613,991	(284,289)	-	6,329,702
Business-type activities capital assets, net	\$ 6,632,961	(\$ 284,289)	\$ -	\$ 6,348,672

Depreciation expense was charged to programs/functions as follows:

Governmental Activities:	
General Government	\$ 115,854
Public Safety	196,002
Public Works and Sanitation	279,934
Culture and Recreation	542,366
Health and Welfare	20,829
Education	724,768
Total depreciation expense in governmental activities	\$ 1,879,753
Business-type Activities:	
Water Pollution Control Authority	\$ 236,551
Congregate Elderly Housing	91,343
Total depreciation expense in business-type activities	\$ 327,894

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...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, 2007:

	<u>Balance July 1, 2006</u>	<u>Issued/ Additions</u>	<u>Matured/ Deletions</u>	<u>Balance June 30, 2007</u>	<u>Due Within One Year</u>	<u>Due in More than One Year</u>
Governmental Activities:						
General obligation bonds	\$ 16,730,000	\$ -	\$ 925,000	\$ 15,805,000	\$ 850,000	\$ 14,955,000
Mortgage note payable	875,000	-	125,000	750,000	125,000	625,000
Capital leases payable	4,269	-	4,269	-	-	-
Compensated absences	1,006,197	-	47,090	959,107	83,637	875,470
Claims and judgments	52,225	-	27,225	25,000	25,000	-
Total Governmental Activities	<u>\$ 18,667,691</u>	<u>\$ -</u>	<u>\$ 1,128,584</u>	<u>\$ 17,539,107</u>	<u>\$ 1,083,637</u>	<u>\$ 16,455,470</u>
Business-Type Activities:						
Claims and judgments	\$ 1,193,128	\$ -	\$ 77,500	\$ 1,115,628	\$ 205,921	\$ 909,707
Total Business-type Activities	<u>\$ 1,193,128</u>	<u>\$ -</u>	<u>\$ 77,500</u>	<u>\$ 1,115,628</u>	<u>\$ 205,921</u>	<u>\$ 909,707</u>

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

General Obligation Bonds

As of June 30, 2007, the outstanding general obligation bonded indebtedness of the Town was as follows:

	Outstanding Amount
General Public Improvement:	
\$5,200,000 general obligation bond, issue of 5/29/01, due 8/15/09, interest at 4.0% to 5.0%, annual principal payments of \$325,000 to \$425,000.	\$ 800,000
\$7,520,000 general obligation refunding bond, issue of 10/19/04, due 8/15/15, interest at 2.0% to 5.0%, annual principal payments of \$10,000 to \$1,020,000.	7,430,000
\$7,575,000 general obligation bond, issue of 10/1/05, due 10/1/25, interest at 3.50% to 4.15%, annual principal payments of \$375,000 to \$525,000.	<u>7,575,000</u>
	<u><u>\$ 15,805,000</u></u>

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

Fiscal Year	Principal	Interest	Total
2008	\$ 850,000	\$ 621,346	\$ 1,471,346
2009	1,360,000	570,871	1,930,871
2010	1,370,000	521,096	1,891,096
2011	1,395,000	460,071	1,855,071
2012	1,380,000	406,772	1,786,772
2013-2017	5,375,000	1,349,834	6,724,834
2018-2022	2,050,000	621,875	2,671,875
2023-2026	<u>2,025,000</u>	<u>170,963</u>	<u>2,195,963</u>
	<u><u>\$ 15,805,000</u></u>	<u><u>\$ 4,722,828</u></u>	<u><u>\$ 20,527,828</u></u>

The Town has \$4,400,000 in authorized, unissued debt at June 30, 2007.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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

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

The difference of \$389,762 between the book value of the Refunded Bonds and the amount deposited to the irrevocable trust to fund their debt service represents a loss which has been deferred and is being recognized as an adjustment of interest expense over the life of the 2004 Refunding Bonds using the outstanding bond method. Amortization of the deferred loss for the year ended June 30, 2007 totaled \$57,441.

Mortgage Note Payable

On March 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 \$750,000 at June 30, 2007.

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, 2007 is \$959,107.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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, 2007. The balance payable was \$1,115,628 of June 30, 2007.

Regional School District Number 5

In addition to the Town, the only political subdivision with power to issue debt on behalf of the Town is the Amity Regional School District Number 5 (the District). As of June 30, 2007 the Amity Regional School District Number 5 had general obligation bond issues outstanding aggregating \$57,565,000. The District also had \$6,175,000 in bond anticipation notes outstanding as of June 30, 2007, which matured in November 2007. 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, 2007 the percentage for the Town of Orange was 44.856%. On September 20, 2007, the District issued \$2,570,000 of bond anticipation notes, which matured on November 28, 2007. On November 28, 2007, the District issued \$8,950,000 of bond anticipation notes which mature in November 2008. The District has \$29,345,191 in authorized, unissued bonds.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Note 6 - Capital Projects

The following is a summary of project authorizations at June 30, 2007:

	<u>Project Authorization</u>	<u>Expenditures</u>		<u>Unexpended Authorization June 30, 2007</u>
		<u>During Year</u>	<u>Cumulative</u>	
Town and School Building Renovations	\$ 2,805,000	\$ -	\$ 2,752,198	\$ 52,802
Edison Road Reconstruction, Connair Road Reconstruction, Boston Post Road Lighting Project	1,181,000	780,996	922,260	258,740
2004 Bond Projects:				
Road Improvements	1,940,000	-	1,870,520	69,480
Open Space	2,000,000	-	1,316	1,998,684
HPCC and Public Works Improvements	2,045,000	42,252	2,030,870	14,130
School Building Renovations	4,700,000	658,881	4,446,246	253,754
Total	<u>\$ 14,671,000</u>	<u>\$ 1,482,129</u>	<u>\$ 12,023,410</u>	<u>\$ 2,647,590</u>

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Note 7 - Pension Plans

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

Defined Benefit Plans

As of January 1, 2007, the date of the most recent actuarial valuations, membership consisted of:

	Police	Town
Retirees, disabled members and beneficiaires currently receiving benefits	27	51
Terminated vested employees	4	13
Active members	20	32
	51	96

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 FINANCIAL STATEMENTS
June 30, 2007
...Continued...**

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 FINANCIAL STATEMENTS
June 30, 2007
...Continued...**

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

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

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

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

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Funding Policy and Annual Pension Cost

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

	Police	Town
Contribution rates:		
Town	(A)	(A)
Members:		
Police	7%	-
Supervisors	-	3% of earnings to \$7,800 plus 5% of excess
All others	-	2% of earnings to \$7,800 plus 5% of excess
Annual pension cost	\$554,257	\$141,549
Contributions made	\$554,257	\$141,549
Actuarial valuation date	1/1/2007	1/1/2007
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5 yr. smoothed market	5 yr. smoothed market
Actuarial assumptions:		
Investment rate of return	6.75%	6.75%
Projected salary increases	4.00%	4.00%
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 FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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, 2007, there were 86 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 \$244,617 to the plan in the year ended June 30, 2007.

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 FINANCIAL STATEMENTS
June 30, 2007
...Continued...

SCHEDULE OF PLAN NET ASSETS
June 30, 2007

	<u>Police</u>	<u>Town</u>	<u>Defined Contribution</u>	<u>Total</u>
ASSETS				
Investments, at fair value	\$ 15,026,022	\$ 10,310,955	\$ 2,479,647	\$ 27,816,624
	<u>\$ 15,026,022</u>	<u>\$ 10,310,955</u>	<u>\$ 2,479,647</u>	<u>\$ 27,816,624</u>
NET ASSETS				
Held in trust for pension benefits	<u>\$ 15,026,022</u>	<u>\$ 10,310,955</u>	<u>\$ 2,479,647</u>	<u>\$ 27,816,624</u>

SCHEDULE OF CHANGES IN PLAN
NET ASSETS
Year Ended June 30, 2007

	<u>Police</u>	<u>Town</u>	<u>Defined Contribution</u>	<u>Total</u>
ADDITIONS				
Contributions:				
Employer	\$ 554,257	\$ 141,549	\$ 244,617	\$ 940,423
Employee	<u>116,329</u>	<u>57,023</u>	<u>244,617</u>	<u>417,969</u>
Total contributions	670,586	198,572	489,234	1,358,392
Net investment income	<u>1,704,852</u>	<u>1,180,380</u>	<u>312,491</u>	<u>3,197,723</u>
Total additions	<u>2,375,438</u>	<u>1,378,952</u>	<u>801,725</u>	<u>4,556,115</u>
DEDUCTIONS				
Pension payments	860,015	584,592	84,623	1,529,230
Administrative expenses	<u>18,461</u>	<u>16,898</u>	<u>9,967</u>	<u>45,326</u>
Total deductions	<u>878,476</u>	<u>601,490</u>	<u>94,590</u>	<u>1,574,556</u>
Change in net assets	1,496,962	777,462	707,135	2,981,559
NET ASSETS, beginning	<u>13,529,060</u>	<u>9,533,493</u>	<u>1,772,512</u>	<u>24,835,065</u>
NET ASSETS, ending	<u>\$ 15,026,022</u>	<u>\$ 10,310,955</u>	<u>\$ 2,479,647</u>	<u>\$ 27,816,624</u>

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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 \$412,101,958, of which \$1,003,882 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, 2007, Town teachers contributed \$579,469 to the plan and covered Board of Education payroll for the year was approximately \$7,993,000. The Town's total payroll for the year ended June 30, 2007 was approximately \$17,496,000.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Note 8 - 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, 2007, CIRMA had 220 members in the workers compensation pool and 159 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 9 - 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, 2007, a liability of \$407,592 has been recorded, which represents estimated claims incurred but not yet reported.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

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

Balance, July 1	\$ 314,872
Current year claims	3,755,390
Change in estimate	92,720
Claims payments	<u>(3,755,390)</u>
Balance, June 30	<u>\$ 407,592</u>

Note 10 - Contingent Liabilities

The Town has entered into several operating lease agreements in the conduct of its day-to-day operations to provide for facilities and/or services. None of these operating leases are considered to be significant commitments.

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 general-purpose 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.

TOWN OF ORANGE, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
June 30, 2007
...Continued...

Note 11 - Subsequent Events

On July 3, 2007 the Town issued \$4,400,000 of General Obligation Bond Anticipation Notes with an interest rate of 3.59%. The Notes were used to purchase approximately 43 acres of open space. The Notes are to mature December 19, 2007.

On December 15, 2007 the Town issued \$3,900,000 of General Obligation Bonds with an interest rate of 3.97%. The Bonds were used to pay for the aforementioned Notes. The bonds are to mature December 15, 2027. In addition, subsequent to June 30, 2007, the Town received a \$500,000 grant from the State of Connecticut to be applied towards the open space purchase.

Note 12 - New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2007 that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements of the Town:

Statement No. 43, "Financial Reporting for Postemployment Benefit Plans other than Pension Plans", issued April 2004, will be effective for the fiscal year ending June 30, 2008.

Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions", issued June 2004, will be effective for the fiscal year ending June 30, 2009.

Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets Future Revenues", issued September 2006, will be effective for the fiscal year ending June 30, 2008.

Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", issued November 2006, will be effective for the fiscal year ending June 30, 2009.

Statement No. 50, "Pension Disclosures - an amendment of GASB Statements No. 25 and 27", issued May 2007, will be effective for the fiscal year ending June 30, 2008.

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

Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", issued November 2007, will be effective for the fiscal year ending June 30, 2009.

**TOWN OF ORANGE, CONNECTICUT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2007**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, July 1, 2006			\$ 8,602,391	
Resources (inflows):				
Property taxes	\$ 45,818,936	\$ 45,818,936	45,787,378	(\$ 31,558)
Interest and lien fees	50,000	50,000	108,933	58,933
Licenses, permits, fees and fines	727,765	727,765	712,339	(15,426)
Intergovernmental	1,492,943	1,492,943	2,067,264	574,321
Program revenues	167,100	167,100	147,718	(19,382)
Investment income	550,000	550,000	1,048,828	498,828
Charges for facilities and services	13,050	13,050	54,498	41,448
Other	321,700	321,700	334,370	12,670
Transfers from other funds	408,000	408,000	404,000	(4,000)
Use of fund balance	410,000	410,000	-	(410,000)
	<u>49,959,494</u>	<u>49,959,494</u>	<u>50,665,328</u>	<u>705,834</u>
Total resources				
Charges to appropriations (outflows):				
General government	1,727,458	1,818,107	1,760,242	57,865
Public safety	4,426,476	4,321,463	4,249,954	71,509
Public works and sanitation	2,976,635	3,089,541	3,094,276	(4,735)
Culture and recreation	1,268,539	1,270,131	1,252,984	17,147
Health and welfare	1,211,187	1,214,919	1,185,211	29,708
Employee benefits	4,265,743	4,157,081	4,054,114	102,967
Education:				
Orange Board of Education	15,577,881	15,577,881	15,577,881	-
Regional School District #5	16,465,375	16,465,375	16,465,375	-
Other	462,815	463,214	454,436	8,778
Debt service	1,167,385	1,167,385	1,167,385	-
Capital outlay	410,000	414,397	486,795	(72,398)
	<u>49,959,494</u>	<u>49,959,494</u>	<u>49,748,653</u>	<u>210,841</u>
Total charges to appropriations				
Excess of resources over charges to appropriations	<u>\$ -</u>	<u>\$ -</u>	<u>916,675</u>	<u>\$ 916,675</u>
Budgetary fund balance, June 30, 2007			<u>\$ 9,519,066</u>	

**TOWN OF ORANGE, CONNECTICUT
SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
POLICE PENSION AND RETIREMENT PLAN
June 30, 2007**

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded Actuarial Liability (c)	Actuarial Value of Assets as a Percentage of Actuarial Accrued Liability (a) / (b)	Annual Covered Payroll (d)	Unfunded Actuarial Accrued Liability as a Percentage of Annual Covered Payroll (c) / (d)
1/1/02	\$ 8,792,062	\$ 11,477,258	\$ 2,685,196	76.60 %	\$ 2,123,835	126.43 %
1/1/03	8,615,498	11,861,236	3,245,738	72.64	1,951,430	166.33
1/1/04	11,320,340 *	14,525,709	3,205,369	77.93	1,830,608	175.10
1/1/05	11,598,210 *	15,890,221	4,292,011	72.99	2,023,092	212.15
1/1/06	13,532,572 *	17,509,786	3,977,214	77.29	1,778,125	223.67
1/1/07	14,433,895 *	18,939,228	4,505,333	76.21	1,487,728	302.83

* Value includes employee contributions with interest.

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2002	\$ 378,864	100 %
2003	412,236	100
2004	448,848	100
2005	412,560	100
2006	530,496	100
2007	554,257	100

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

Actuarial Valuation Date	January 1, 2007
Actuarial Cost Method	Entry age normal
Asset Valuation Method	Market value of assets with future market gains / losses recognized over five years
Actuarial Assumptions:	
Investment Return	6.75%
Projected Salary Increases (*)	4.0%
(*) Includes Inflation at	2.5%
Cost of Living Adjustments	2% for retirements after January 1, 2000
Amortization Method	Amortization period will decrease by one year for the next nine years and then will remain at ten years
Remaining Amortization Period	19 years

**TOWN OF ORANGE, CONNECTICUT
SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
EMPLOYEE PENSION AND RETIREMENT INCOME PLAN
June 30, 2007**

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Total Unfunded (Funded) Actuarial Liability (c)	Actuarial Value of Assets as a Percentage of Actuarial Accrued Liability (a) / (b)	Annual Covered Payroll (d)	Unfunded Actuarial Accrued Liability as a Percentage of Annual Covered Payroll (c) / (d)
1/1/02	\$ 7,181,137	\$ 7,124,680	(\$ 56,457)	100.79 %	\$ 1,786,277	- %
1/1/03	6,838,899	7,602,172	763,273	89.96	1,638,463	46.58
1/1/04	8,508,682 *	8,659,857	151,175	98.25	1,514,645	9.98
1/1/05	8,452,676 *	9,341,359	888,683	90.49	1,465,984	60.62
1/1/06	9,602,643 *	10,300,392	697,749	93.23	1,462,070	47.72
1/1/07	9,910,114 *	10,620,767	710,653	93.31	1,439,402	49.37

* Value includes employees contributions with interest.

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2002	\$ 160,812	100 %
2003	140,508	100
2004	226,044	100
2005	122,472	100
2006	225,612	100
2007	141,549	100

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

Actuarial Valuation Date	January 1, 2007
Actuarial Cost Method	Entry age normal
Asset Valuation Method	Market value of assets with future market gains / losses recognized over five years
Actuarial Assumptions:	
Investment Return	6.75%
Projected Salary Increases (*)	4.0%
(*) Includes Inflation at	2.5%
Cost of Living Adjustments	None
Amortization Method	Amortization period will decrease by one year for the next nine years and then will remain at ten years
Remaining Amortization Period	19 years

**TOWN OF ORANGE, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007**

	Special Revenue						
	Youth Services	Education Grants	Cafeteria	Orange Family Counseling Services	Orange Drug & Alcohol Action Committee	Federal Drug Property Forfeiture	Police Donations
ASSETS							
Cash and cash equivalents	\$ 842	\$ 63,033	\$ -	\$ 870	\$ 29,465	\$ 17,581	\$ 800
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	-	15,149	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	<u>\$ 842</u>	<u>\$ 63,033</u>	<u>\$ 15,149</u>	<u>\$ 870</u>	<u>\$ 29,465</u>	<u>\$ 17,581</u>	<u>\$ 800</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 23,381	\$ -	\$ -	\$ -	\$ -
Bank overdraft	-	-	8,505	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	12	-	-	-	-	-
Unearned revenue	-	63,021	-	-	201	-	-
Total liabilities	<u>-</u>	<u>63,033</u>	<u>31,886</u>	<u>-</u>	<u>201</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	842	-	(16,737)	870	29,264	17,581	800
Capital Projects Funds	-	-	-	-	-	-	-
Total fund balances	<u>842</u>	<u>-</u>	<u>(16,737)</u>	<u>870</u>	<u>29,264</u>	<u>17,581</u>	<u>800</u>
Total liabilities and fund balances	<u>\$ 842</u>	<u>\$ 63,033</u>	<u>\$ 15,149</u>	<u>\$ 870</u>	<u>\$ 29,465</u>	<u>\$ 17,581</u>	<u>\$ 800</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007
...Continued...**

	Special Revenue						
	School of 21st Century	Narcotics Task Force	Recreation Self Support	LoCIP	School Grants and Donations	Town Road Aid	Orange Visiting Nurses Association
ASSETS							
Cash and cash equivalents	\$ 158,691	\$ 17,249	\$ 113,233	\$ 15,846	\$ -	\$ 65,829	\$ 39,182
Accounts receivable	-	-	-	-	-	-	86,503
Due from other governments	-	1,200	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	<u>\$ 158,691</u>	<u>\$ 18,449</u>	<u>\$ 113,233</u>	<u>\$ 15,846</u>	<u>\$ -</u>	<u>\$ 65,829</u>	<u>\$ 125,685</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank overdraft	-	-	-	-	5,912	-	-
Due to other funds	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	33,397	-	-	-	-	-	-
Total liabilities	<u>33,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,912</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	125,294	18,449	113,233	15,846	(5,912)	65,829	125,685
Capital Projects Funds	-	-	-	-	-	-	-
Total fund balances	<u>125,294</u>	<u>18,449</u>	<u>113,233</u>	<u>15,846</u>	<u>(5,912)</u>	<u>65,829</u>	<u>125,685</u>
Total liabilities and fund balances	<u>\$ 158,691</u>	<u>\$ 18,449</u>	<u>\$ 113,233</u>	<u>\$ 15,846</u>	<u>\$ -</u>	<u>\$ 65,829</u>	<u>\$ 125,685</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007
...Continued...**

	Special Revenue				
	Police Special Duty	Senior Reimbursable	Youth Reimbursable	Orange Public Library Estate	Orange Library Endowment
ASSETS					
Cash and cash equivalents	\$ -	\$ 24,203	\$ 19,865	\$ 22,091	\$ 10,006
Accounts receivable	15,130	-	-	-	-
Due from other governments	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-
Total assets	<u>\$ 15,130</u>	<u>\$ 24,203</u>	<u>\$ 19,865</u>	<u>\$ 22,091</u>	<u>\$ 10,006</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Bank overdraft	-	-	-	-	-
Due to other funds	13,995	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>13,995</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Reserved for permanent funds	-	-	-	-	-
Unreserved, reported in:					
Special Revenue Funds	1,135	24,203	19,865	22,091	10,006
Capital Projects Funds	-	-	-	-	-
Total fund balances	<u>1,135</u>	<u>24,203</u>	<u>19,865</u>	<u>22,091</u>	<u>10,006</u>
Total liabilities and fund balances	<u>\$ 15,130</u>	<u>\$ 24,203</u>	<u>\$ 19,865</u>	<u>\$ 22,091</u>	<u>\$ 10,006</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007
...Continued...**

	Special Revenue						
	Orange Library Gift	Pryde Memorial	Orange Agricultural Fair	Allen Poole Memorial	O.P.H.N.S. Special	Town Improvement Program P.A. 86-1	
ASSETS							
Cash and cash equivalents	\$ 29,630	\$ 148,182	\$ 70,816	\$ 2,842	\$ 1,655	\$ 97,807	\$ 15,060
Accounts receivable	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-
Total assets	<u>\$ 29,630</u>	<u>\$ 148,182</u>	<u>\$ 70,816</u>	<u>\$ 2,842</u>	<u>\$ 1,655</u>	<u>\$ 97,807</u>	<u>\$ 15,060</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank overdraft	-	-	-	-	-	-	-
Due to other funds	-	-	493	-	-	86,045	-
Due to other governments	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>493</u>	<u>-</u>	<u>-</u>	<u>86,045</u>	<u>-</u>
FUND BALANCES							
Reserved for permanent funds	-	-	-	-	-	-	-
Unreserved, reported in:							
Special Revenue Funds	29,630	148,182	70,323	2,842	1,655	11,762	15,060
Capital Projects Funds	-	-	-	-	-	-	-
Total fund balances	<u>29,630</u>	<u>148,182</u>	<u>70,323</u>	<u>2,842</u>	<u>1,655</u>	<u>11,762</u>	<u>15,060</u>
Total liabilities and fund balances	<u>\$ 29,630</u>	<u>\$ 148,182</u>	<u>\$ 70,816</u>	<u>\$ 2,842</u>	<u>\$ 1,655</u>	<u>\$ 97,807</u>	<u>\$ 15,060</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007
...Continued...**

	Special Revenue							Permanent Fund
	Park and Recreation Gift	Human Services	Police D.A.R.E.	Mary L. Tracy School	Town Exchange	Special Events and Programs	Historic Preservation	Mary T. McGuire Trust
ASSETS								
Cash and cash equivalents	\$ 4,319	\$ 10,633	\$ 3,843	\$ 37	\$ 25,653	\$ 15,970	\$ 22,315	\$ 906
Accounts receivable	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-
Permanently reserved investments	-	-	-	-	-	-	-	29,114
Total assets	<u>\$ 4,319</u>	<u>\$ 10,633</u>	<u>\$ 3,843</u>	<u>\$ 37</u>	<u>\$ 25,653</u>	<u>\$ 15,970</u>	<u>\$ 22,315</u>	<u>\$ 30,020</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank overdraft	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	816
Due to other governments and agencies	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>816</u>
FUND BALANCES								
Reserved for permanent funds	-	-	-	-	-	-	-	29,204
Unreserved, reported in:								
Special Revenue Funds	4,319	10,633	3,843	37	25,653	15,970	22,315	-
Capital Projects Funds	-	-	-	-	-	-	-	-
Total fund balances	<u>4,319</u>	<u>10,633</u>	<u>3,843</u>	<u>37</u>	<u>25,653</u>	<u>15,970</u>	<u>22,315</u>	<u>29,204</u>
Total liabilities and fund balances	<u>\$ 4,319</u>	<u>\$ 10,633</u>	<u>\$ 3,843</u>	<u>\$ 37</u>	<u>\$ 25,653</u>	<u>\$ 15,970</u>	<u>\$ 22,315</u>	<u>\$ 30,020</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007
...Continued...**

	Capital Projects			Total Non-Major Governmental Funds
	Capital Improvement	Town and School Building Renovations	STEAP	
ASSETS				
Cash and cash equivalents	\$ 11,390	\$ 52,802	\$ 52,038	\$ 1,164,684
Accounts receivable	-	-	-	101,633
Due from other governments	-	-	20,242	36,591
Permanently reserved investments	-	-	-	29,114
Total assets	\$ 11,390	\$ 52,802	\$ 72,280	\$ 1,332,022
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 11,390	\$ -	\$ 72,280	\$ 107,051
Bank overdraft	-	-	-	14,417
Due to other funds	-	-	-	101,349
Due to other governments	-	-	-	12
Unearned revenue	-	-	-	96,619
Total liabilities	11,390	-	72,280	319,448
FUND BALANCES				
Reserved for permanent funds	-	-	-	29,204
Unreserved, reported in:				
Special Revenue Funds	-	-	-	930,568
Capital Projects Funds	-	52,802	-	52,802
Total fund balances	-	52,802	-	1,012,574
Total liabilities and fund balances	\$ 11,390	\$ 52,802	\$ 72,280	\$ 1,332,022

**TOWN OF ORANGE, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2007**

	Special Revenue						
	Youth Services	Education Grants	Cafeteria	Orange Family Counseling Services	Orange Drug & Alcohol Action Committee	Federal Drug Property Forfeiture	Police Donations
REVENUES							
Intergovernmental:							
Federal	\$ -	\$ 244,747	\$ 41,743	\$ -	\$ 7,790	\$ -	\$ -
State	-	47,151	32,020	-	-	348	-
Federal commodities	-	-	1,117	-	-	-	-
Program revenues	-	-	264,438	-	-	-	-
Investment income	2	-	-	4	-	-	-
Charges for facilities and services	-	-	-	-	-	-	-
Miscellaneous	-	-	1,469	-	-	-	800
Contributions to permanent fund	-	-	-	-	-	-	-
Total revenues	<u>2</u>	<u>291,898</u>	<u>340,787</u>	<u>4</u>	<u>7,790</u>	<u>348</u>	<u>800</u>
EXPENDITURES							
Public safety	-	-	-	-	-	24,295	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	4,295	-	-
Education - Orange Board of Education	-	291,898	371,857	-	-	-	-
Other	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>291,898</u>	<u>371,857</u>	<u>-</u>	<u>4,295</u>	<u>24,295</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2</u>	<u>-</u>	<u>(31,070)</u>	<u>4</u>	<u>3,495</u>	<u>(23,947)</u>	<u>800</u>
OTHER FINANCING USES							
Interfund transfers	-	-	-	-	-	-	-
Net change in fund balance	2	-	(31,070)	4	3,495	(23,947)	800
FUND BALANCES, beginning	<u>840</u>	<u>-</u>	<u>14,333</u>	<u>866</u>	<u>25,769</u>	<u>41,528</u>	<u>-</u>
FUND BALANCES, ending	<u>\$ 842</u>	<u>\$ -</u>	<u>(\$ 16,737)</u>	<u>\$ 870</u>	<u>\$ 29,264</u>	<u>\$ 17,581</u>	<u>\$ 800</u>

...Continued...

**TOWN OF ORANGE, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2007
...Continued...**

	Special Revenue						Orange Visiting Nurses Association
	School of 21st Century	Narcotics Task Force	Recreation Self Support	LoCIP	School Grants and Donations	Town Road Aid	
REVENUES							
Intergovernmental:							
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	16,790	-	141,384	-	137,560	-
Federal commodities	-	-	-	-	-	-	-
Program revenues	517,861	-	666,088	-	-	-	-
Investment income	-	-	-	-	-	-	-
Charges for facilities and services	-	-	-	-	-	-	560,021
Miscellaneous	-	-	-	-	28,012	-	-
Contributions to permanent fund	-	-	-	-	-	-	-
Total revenues	517,861	16,790	666,088	141,384	28,012	137,560	560,021
EXPENDITURES							
Public safety	-	7,224	-	-	-	-	-
Public works and sanitation	-	-	-	132,084	-	76,099	-
Culture and recreation	-	-	512,855	-	-	-	-
Health and welfare	-	-	-	-	-	-	141,917
Education - Orange Board of Education	508,051	-	-	-	36,811	-	-
Other	-	-	-	-	-	-	-
Total expenditures	508,051	7,224	512,855	132,084	36,811	76,099	141,917
Excess (deficiency) of revenues over expenditures	9,810	9,566	153,233	9,300	(8,799)	61,461	418,104
OTHER FINANCING USES							
Interfund transfers	-	-	(40,000)	-	-	-	(294,000)
Net change in fund balance	9,810	9,566	113,233	9,300	(8,799)	61,461	124,104
FUND BALANCES, beginning	115,484	8,883	-	6,546	2,887	4,368	1,581
FUND BALANCES, ending	\$ 125,294	\$ 18,449	\$ 113,233	\$ 15,846	(\$ 5,912)	\$ 65,829	\$ 125,685

...Continued...

TOWN OF ORANGE, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2007
...Continued...

	Special Revenue				
	Police Special Duty	Senior Reimbursable	Youth Reimbursable	Orange Public Library Estate	Orange Library Endowment
REVENUES					
Intergovernmental:					
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-
Federal commodities	-	-	-	-	-
Program revenues	-	88,964	8,898	-	-
Investment income	-	-	-	-	50
Charges for facilities and services	191,158	-	-	-	-
Miscellaneous	-	-	-	-	-
Contributions to permanent fund	-	-	-	-	-
	<u>191,158</u>	<u>88,964</u>	<u>8,898</u>	<u>-</u>	<u>50</u>
Total revenues					
	<u>191,158</u>	<u>88,964</u>	<u>8,898</u>	<u>-</u>	<u>50</u>
EXPENDITURES					
Public safety	121,599	-	-	-	-
Public works and sanitation	-	-	-	-	-
Culture and recreation	-	-	-	1,923	-
Health and welfare	-	-	-	-	-
Education - Orange Board of Education	-	-	-	-	-
Other	-	76,520	3,448	-	-
	<u>121,599</u>	<u>76,520</u>	<u>3,448</u>	<u>1,923</u>	<u>-</u>
Total expenditures					
	<u>121,599</u>	<u>76,520</u>	<u>3,448</u>	<u>1,923</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>69,559</u>	<u>12,444</u>	<u>5,450</u>	<u>(1,923)</u>	<u>50</u>
OTHER FINANCING USES					
Interfund transfers	(70,000)	-	-	-	-
Net change in fund balance	(441)	12,444	5,450	(1,923)	50
FUND BALANCES, beginning	<u>1,576</u>	<u>11,759</u>	<u>14,415</u>	<u>24,014</u>	<u>9,956</u>
FUND BALANCES, ending	<u>\$ 1,135</u>	<u>\$ 24,203</u>	<u>\$ 19,865</u>	<u>\$ 22,091</u>	<u>\$ 10,006</u>

...Continued...

TOWN OF ORANGE, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2007
...Continued...

	Special Revenue						
	Orange Library Gift	Pryde Memorial	Orange Agricultural Fair	Allen Poole Memorial	O.P.H.N.S. Special	Town Improvement Program P.A. 86-1	Easement
REVENUES							
Intergovernmental:							
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	1,932	-	-	-	-	-	-
Federal commodities	-	-	-	-	-	-	-
Program revenues	-	-	116,638	-	-	-	-
Investment income	-	-	3,513	-	-	1,916	283
Charges for facilities and services	-	-	-	-	-	-	-
Miscellaneous	8,293	5,157	-	325	325	-	-
Contributions to permanent fund	-	-	-	-	-	-	-
Total revenues	<u>10,225</u>	<u>5,157</u>	<u>120,151</u>	<u>325</u>	<u>325</u>	<u>1,916</u>	<u>283</u>
EXPENDITURES							
Public safety	-	-	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-
Culture and recreation	11,919	-	164,966	-	-	-	-
Health and welfare	-	-	-	1,040	1,493	-	-
Education - Orange Board of Education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total expenditures	<u>11,919</u>	<u>-</u>	<u>164,966</u>	<u>1,040</u>	<u>1,493</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,694)</u>	<u>5,157</u>	<u>(44,815)</u>	<u>(715)</u>	<u>(1,168)</u>	<u>1,916</u>	<u>283</u>
OTHER FINANCING USES							
Interfund transfers	-	-	-	-	-	-	-
Net change in fund balance	<u>(1,694)</u>	<u>5,157</u>	<u>(44,815)</u>	<u>(715)</u>	<u>(1,168)</u>	<u>1,916</u>	<u>283</u>
FUND BALANCES, beginning	<u>31,324</u>	<u>143,025</u>	<u>115,138</u>	<u>3,557</u>	<u>2,823</u>	<u>9,846</u>	<u>14,777</u>
FUND BALANCES, ending	<u>\$ 29,630</u>	<u>\$ 148,182</u>	<u>\$ 70,323</u>	<u>\$ 2,842</u>	<u>\$ 1,655</u>	<u>\$ 11,762</u>	<u>\$ 15,060</u>

...Continued...

TOWN OF ORANGE, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended June 30, 2007
 ...Continued...

	Special Revenue							Permanent Fund
	Park and Recreation Gift	Human Services	Police D.A.R.E.	Mary L. Tracy School	Town Exchange	Special Events and Programs	Historic Preservation	Mary T. McGuire Trust
REVENUES								
Intergovernmental:								
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-	-	-
Federal commodities	-	-	-	-	-	-	-	-
Program revenues	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-
Charges for facilities and services	-	-	-	-	-	-	-	-
Miscellaneous	-	4,919	-	-	56	36,049	3,100	-
Contributions to permanent fund	-	-	-	-	-	-	-	29,204
Total revenues	-	4,919	-	-	56	36,049	3,100	29,204
EXPENDITURES								
Public safety	-	-	1,838	-	-	-	-	-
Public works and sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	1,509	-	-	-	-	-	-
Education - Orange Board of Education	-	-	-	-	-	-	-	-
Other	-	-	-	-	1,851	23,793	-	-
Total expenditures	-	1,509	1,838	-	1,851	23,793	-	-
Excess (deficiency) of revenues over expenditures	-	3,410	(1,838)	-	(1,795)	12,256	3,100	29,204
OTHER FINANCING USES								
Interfund transfers	-	-	-	-	-	-	-	-
Net change in fund balance	-	3,410	(1,838)	-	(1,795)	12,256	3,100	29,204
FUND BALANCES, beginning	4,319	7,223	5,681	37	27,448	3,714	19,215	-
FUND BALANCES, ending	<u>\$ 4,319</u>	<u>\$ 10,633</u>	<u>\$ 3,843</u>	<u>\$ 37</u>	<u>\$ 25,653</u>	<u>\$ 15,970</u>	<u>\$ 22,315</u>	<u>\$ 29,204</u>

...Continued...

TOWN OF ORANGE, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 Year Ended June 30, 2007
 ...Continued...

	Capital Projects			Total Non-Major Governmental Funds
	Capital Improvement	Town and School Building Renovations	STEAP	
REVENUES				
Intergovernmental:				
Federal	\$ -	\$ -	\$ -	\$ 294,280
State	-	-	780,996	1,158,181
Federal commodities	-	-	-	1,117
Program revenues	-	-	-	1,662,887
Investment income	-	-	-	5,768
Charges for facilities and services	-	-	-	751,179
Miscellaneous	-	-	-	88,505
Contributions to permanent fund	-	-	-	29,204
Total revenues	<u>-</u>	<u>-</u>	<u>780,996</u>	<u>3,991,121</u>
EXPENDITURES				
Public safety	-	-	-	154,956
Public works and sanitation	-	-	777,246	985,429
Culture and recreation	-	-	-	691,663
Health and welfare	-	-	-	150,254
Education - Orange Board of Education	-	-	-	1,208,617
Other	-	-	3,750	109,362
Total expenditures	<u>-</u>	<u>-</u>	<u>780,996</u>	<u>3,300,281</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>690,840</u>
OTHER FINANCING USES				
Interfund transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>(404,000)</u>
Net change in fund balance	-	-	-	286,840
FUND BALANCES, beginning	<u>-</u>	<u>52,802</u>	<u>-</u>	<u>725,734</u>
FUND BALANCES, ending	<u>\$ -</u>	<u>\$ 52,802</u>	<u>\$ -</u>	<u>\$ 1,012,574</u>

**TOWN OF ORANGE, CONNECTICUT
 COMBINING STATEMENT OF CHANGES IN
 ASSETS AND LIABILITIES
 AGENCY FUNDS
 For the Year Ended June 30, 2007**

	<u>Balance, July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2007</u>
ASSETS				
Cash and cash equivalents				
Employee Savings	\$ 7,347	\$ 16	\$ 3,564	\$ 3,799
Performance Bonds	<u>278,337</u>	<u>45,000</u>	<u>-</u>	<u>323,337</u>
Total cash and cash equivalents	<u>\$ 285,684</u>	<u>\$ 45,016</u>	<u>\$ 3,564</u>	<u>\$ 327,136</u>
Total Assets	<u><u>\$ 285,684</u></u>	<u><u>\$ 45,016</u></u>	<u><u>\$ 3,564</u></u>	<u><u>\$ 327,136</u></u>
LIABILITIES				
Amounts held for others	<u>\$ 285,684</u>	<u>\$ 45,016</u>	<u>\$ 3,564</u>	<u>\$ 327,136</u>

**TOWN OF ORANGE, CONNECTICUT
SCHEDULE OF PROPERTY TAXES LEVIED,
COLLECTED AND OUTSTANDING
Year Ended June 30, 2007**

Grand List	Balance Uncollected June 30, 2006	Current Levy	Lawful Corrections		Transfers to Suspense	Balance to be Collected	Collections			Net Uncollected Taxes June 30, 2007	
			Additions	Deductions			Taxes	Interest	Lien Fees		Total
2005	\$ -	\$ 46,072,093	\$ 93,975	(\$ 145,947)	\$ -	\$ 46,020,121	\$ 45,704,770	\$ 77,819	\$ 3,280	\$ 45,785,869	\$ 315,351
2004	210,261	-	2,150	(18,854)	-	193,557	109,379	22,170	1,521	133,070	84,178
2003	36,797	-	-	(4,835)	(31,997)	(35)	14,000	5,784	201	19,985	(14,035)
2002	543	-	-	(1,139)	(16,668)	(17,264)	278	1,162	50	1,490	(17,542)
2001	4,350	-	-	-	-	4,350	-	-	-	-	4,350
2000	3,550	-	-	-	-	3,550	-	-	-	-	3,550
1999	5,359	-	-	-	-	5,359	-	-	-	-	5,359
1998	813	-	-	-	-	813	-	-	-	-	813
1997	3,216	-	-	-	-	3,216	-	-	-	-	3,216
1996	1,441	-	-	-	-	1,441	-	-	-	-	1,441
1995	1,288	-	-	-	-	1,288	-	-	-	-	1,288
1994	1,648	-	-	-	-	1,648	-	-	-	-	1,648
1993	612	-	-	-	-	612	-	-	-	-	612
1992	906	-	-	-	-	906	-	-	-	-	906
1991	(1,106)	-	-	-	-	(1,106)	-	-	-	-	(1,106)
1990	2,102	-	-	-	-	2,102	-	-	-	-	2,102
	<u>\$ 271,780</u>	<u>\$ 46,072,093</u>	<u>\$ 96,125</u>	<u>(\$ 170,775)</u>	<u>(\$ 48,665)</u>	<u>\$ 46,220,558</u>	<u>\$ 45,828,427</u>	<u>\$ 106,935</u>	<u>\$ 5,052</u>	<u>\$ 45,940,414</u>	<u>\$ 392,131</u>

**TOWN OF ORANGE, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
June 30, 2007**

The Town's statement of Debt Limitation under Connecticut General Statutes, Section 7-374(b) as of June 30, 2007 is as follows:

Total tax collections (including interest and lien fees) for the year ended June 30, 2007	\$ 45,896,311
Reimbursements for revenue loss:	
Tax relief for veterans	15,004
Tax relief for the elderly - freeze	6,000
Tax relief for manufacturing machinery and equipment	148,928
Tax relief for the elderly and disabled	<u>97,167</u>
Base	<u>\$ 46,163,410</u>

The Connecticut General Statutes provide that the total authorized debt of the Town shall not exceed seven times the above base cash receipts, of \$323,143,870, 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	\$ 103,867,673	\$ -	\$ -	\$ -	\$ -
4-1/2 times base	-	207,735,345	-	-	-
3-3/4 times base	-	-	173,112,788	-	-
3-1/4 times base	-	-	-	150,031,083	-
3 times base	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,490,230</u>
Total debt limitation	<u>103,867,673</u>	<u>207,735,345</u>	<u>173,112,788</u>	<u>150,031,083</u>	<u>138,490,230</u>
Indebtedness:					
Bonds payable	11,210,172	4,594,828	-	-	-
Bonds authorized and unissued	4,400,000	-	-	-	-
Net Amity Regional School District debt	-	30,172,426	-	-	-
Claims and judgments	25,000	-	1,115,628	-	-
Mortgage payable	750,000	-	-	-	-
Assessments receivable	-	-	(970,437)	-	-
School construction grants receivable	<u>-</u>	<u>(731,554)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total indebtedness	<u>16,385,172</u>	<u>34,035,700</u>	<u>145,191</u>	<u>-</u>	<u>-</u>
Excess of debt limitation over indebtedness at June 30, 2007	<u>\$ 87,482,501</u>	<u>\$ 173,699,645</u>	<u>\$ 172,967,597</u>	<u>\$ 150,031,083</u>	<u>\$ 138,490,230</u>



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 891-2122 Ext. 713, 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.