

East Windsor, Connecticut

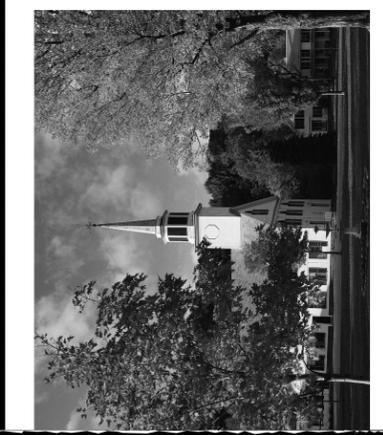
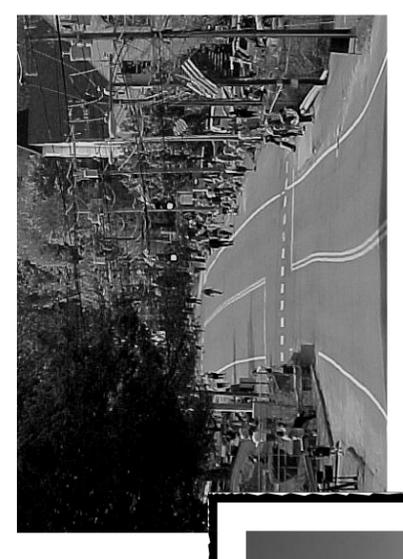
2005

2006

ANNUAL REPORT



2 0 0 5 / 2 0 0 6



TOWN OF EAST WINDSOR TELEPHONE NUMBERS

FOR EMERGENCIES DIAL 911

POLICE — FIRE — AMBULANCE

Assessor	623-8878
Building Department	623-2439
Emergency Management	623-2174
Director of Health (William H. Blitz, M.P.H., R.S.)	745-0383
Dog Warden	292-1962
Fire (Routine Business) Broad Brook	623-5940
Fire (Routine Business) Warehouse Point	623-5596
First Selectman	623-8122
Public Works / Engineering	292-7073
Human Services (Annex)	623-2430
Inland Wetlands / Zoning Enforcement Officer	623-2302
Parks and Recreation Department	627-6662
Police (Routine)	292-8240
Probate Court for District of East Windsor (South Windsor)	644-2511
Registrar of Voters (Annex)	292-5915
Senior Citizens Nutrition Program	292-8279
Senior Citizens Transportation (By Appointment Only)	292-8261
Tax Collector	623-8904
Town Clerk	292-8255
Town Planner	623-6030
Town Treasurer	292-5909
Visiting Nurse (Annex)	623-2304
Water Pollution Control Authority	292-8264
SCHOOLS	
Superintendent	623-3346
Business Office	623-3553
Broad Brook Elementary School	623-2433
East Windsor Middle School	623-4488
East Windsor High School	623-3361
TOWN LIBRARIES	
Broad Brook 78 Main Street Broad Brook, CT 06016 (Wednesday 1:00 pm - 7:00 pm; Saturday 10:00 am - 12:00 pm)	627-0493
Warehouse Point 107 Main Street East Windsor, CT 06088 (Mon & Tues 10:00 am - 8:00 pm; Wed, Thurs, Fri 10:00 am - 5:00 pm Saturday 10:00 am - 3:00 pm; Closed Sunday)	623-5482

TABLE OF CONTENTS

TOWN REPORT SECTION	PAGE
Appointed Town Officials	-
Elected Town Officials	-
Assessor	3
Board of Assessment Appeals	3
Board of Finance	3
Broad Brook Volunteer Fire Department	9
Broad Brook Library	11
Building Committee	15
Building Department	15
Conservation Commission / Inland Wetland Watercourse Agency	14
East Windsor Ambulance Association	8
East Windsor Board of Education	5
East Windsor Emergency Management Agency	9
East Windsor American Heritage River Commission	10
East Windsor Historical Commission	n/a
East Windsor Representative to the North Central Tourism Bureau	n/a
East Windsor Senior Citizen Center	11
East Windsor Water Pollution Control Authority	12
Economic Development Commission	14
Fire Marshal	8
First Selectman	1
Human Services	10
Independent Auditors' Report	22
Library Association of Warehouse Point	12
North Central District Health Department	13
Park and Recreation Department	6
Planning and Zoning Commission	16
Planning and Development Department	16
Police Commission	7
Police Department	7
Public Works / Engineering	14
Registrars of Voters	3
School Nurses	6
Superintendent of Schools	4
Tax Collector	2
Town Clerk	2
Treasurer	2
Veterans Commission	n/a
Warehouse Point Fire District and Warehouse Point Fire Department	9
Zoning Board of Appeals	16

APPOINTED TOWN OFFICIALS — As of June 30, 2006

ASSESSOR

Caroline G. Madore

ASSISTANT TOWN CLERKS & ASSISTANT REGISTRARS OF VITAL STATISTICS

Joanne M. Slater
Mary Higgins

SUB-REGISTRARS OF VITAL STATISTICS

Gerald R. Dowd
Gary W. Mather
Charles A. Palomba

TAX COLLECTOR

Janet L. Regina

TOWN CLERK & REGISTRAR OF VITAL STATISTICS

Karen W. Gaudreau

TOWN TREASURER

Mary Szabo

DEPUTY REGISTRARS OF VOTERS

Sonia T. Morell, Democrat
Claire S. Badstubner, Republican

BUILDING INSPECTOR

Rand Davis Stanley

CHIEF OF POLICE

Edward DeMarco

FIRE MARSHAL

Blaine G. Simpkins

HUMAN SERVICE COORDINATOR

Elizabeth Burns

SENIOR CENTER DIRECTOR

Laura J. Clynch

SUPERINTENDENT OF SCHOOLS

Dr. Joseph R. Gallucci

TOWN PLANNER

Laurie P. Whitten

WATER POLLUTION CONTROL AUTHORITY SUPERINTENDENT

Kevin Leslie

AMERICAN HERITAGE RIVER COMMISSION

Richard U. Sherman, Chairman
Peter Wielhouwer, Vice Chairman
Pierrette Donihee, Secretary
Thomas J. Pikul
Tom Tyrer
Barbara Sherman
Albert Floyd

BUILDING COMMITTEE

Kenneth C. Crouch, Chairman
Edward Filipone, Vice Chairman
James R. Miller, Jr.
James Thurz
Stanley Kement, Jr.
Steve Pilch
Edward Farrell
Cliff Nelson
Peter Sanders

CENTRAL CONNECTICUT TOURISM DISTRICT

James C. Richards

CAPITOL IMPROVEMENT PLANNING COMMITTEE

Linda Roberts, Chairman
Kenneth C. Crouch
Edward Filipone
Gilbert Hayes
Dave Tyler
Edward Farrell
Leonard Norton
Mary Szabo

CIVIL PREPAREDNESS ADVISORY COUNCIL

Christina L. Ware
David Olender, AH
Blaine Simpkins
Joseph F. Roberts
Jonathan Towle
Shane Roberts

CABLE TV ADVISORY COMMISSION

Elizabeth Burns
Scott Riach
James C. Richards

COMMISSION FOR THE ELDERLY

Claire Badstubner, Chairman
Karen Boutin
Madeleine Thompson
Catherine M. Drouin
Elizabeth Burns

APPOINTED TOWN OFFICIALS — As of June 30, 2006

CONNECTICUT RIVER ASSEMBLY

Joseph F. Roberts
Mark Gudzunus, Alternate

**CONSERVATION COMMISSION &
INLAND WETLANDS AGENCY**

Linda Kehoe, Chairman
Michael Ceppetelli, Vice Chairman
Rene Thibodeau, Secretary
Michael Sawka
Michael Koczera
John B. Malin
Janice Warren, Alternate
Richard Osborn, Alternate
Tina McCarter, Alternate
Vacancy, Alternate

ECONOMIC DEVELOPMENT COMMISSION

Eric Moffett, Chairman
Sharon Aprea, Co-Chairman
Matthew Crossen
James Richards
Josh Kapelner

ETHICS COMMISSION

Dale Nelson, Chairman
Gil Lowell
Bishop Ralph Saunders
Jayne Lucas

GREATER HARTFORD TRANSIT DISTRICT

James C. Richard

HISTORICAL COMMISSION

Barbara Smigiel, Chairman
Paul Scannell, Vice Chairman
Germaine Hoffman, Secretary
Marilyn Butenkoff
Michael Hunt
Irene Clifton, Alternate

HOUSING AUTHORITY

Karen Boutin, Chairman
Beverly Percoski, Vice Chairman
Barbara LeMay, Secretary
Ruth Mezzetti
Pauline C. Legassie

INLAND WETLANDS AGENT

Nancy J. Rudek

MUNICIPAL AGENT

Elizabeth Burns

**NORTH CENTRAL CONNECTICUT
HEALTH DEPARTMENT BOARD OF
DIRECTORS**

William Blitz

PARKS AND RECREATION COMMISSION

Sandra B. Foster, Chairman
Blaine Simpkins
Ted Szymanski
Patricia M. Briggs
Nicole Hayes

PENSION AND RETIREMENT BOARD

Linda Roberts
Lorraine Devanney-P.D. Comm.
Paul Catino/BOF
Ken Crouch/BOS
Mary Szabo/Treasurer
John Pica-Sneedeen/BOE
Marie DeSousa
Jack Mannette
Dale Nelson
Tammy Sorenson-Duray

PLANNING AND ZONING COMMISSION

Gary G. Guiliano, Chairman
Frank K. Gowdy, Vice Chairman
Kevin R. Saunders, Secretary
Tim Rodrigue
John Kehoe, Alternate
Joseph P. Quелlette, Alternate
David A. Tyler, Alternate

VETERANS COMMISSION

Warren Wenz, Chairman
Ernie Teixeira, Vice Chairman
Ron Hwalek, Treasurer
Mark Simmons, Secretary
Rick Webster
Ken Crouch
William Abbe, Sr.
David H. Malo
George Butenkoff
Fred McDermott
D. James Barton

**WATER POLLUTION CONTROL
AUTHORITY**

Paul Anderson, Chairman
Thomas Davis, Vice Chairman
Reginald E. Bancroft
Mark Livings
David A. Tyler
Edward Farrell
D. James Barton, Alternate

ELECTED TOWN OFFICIALS — As of June 30, 2006

FIRST SELECTMAN

Linda Roberts

SELECTMEN

Ken Crouch, Deputy Selectman

Edward T. Filipone

Thomas J. Sinsigallo, Jr.

Gilbert R. Hayes

BOARD OF FINANCE

Paul Catino, Chairman

Marie DeSousa

William Dove

Noreen Farmer

Dale A. Nelson

Tammy Sorensen-Duray

Jack Mannette, Alternate

Leo Szymanski, Alternate

BOARD OF EDUCATION

John V. Pica-Sneeden, Chairman

Judith Rajala, Vice Chairman

JoAnne Holigan, Secretary

Amanda L. Bates

Leisa Guiliano

JoAnn Kubick

William G. Raber

Wade Signor

Terri Willingham

BOARD OF ASSESSMENT APPEALS

James M. Lenegan, Chairman

Marilyn Butenkoff

Elaine A. Stevens

CONSTABLES

Jeffrey J. Bancroft

Frank L. Kirchof, Jr.

Richard P. Pippin, Jr.

James P. Barton

Blaine G. Simpkins

Leo Szymanski

George H. Ulitsch

POLICE COMMISSION

Richard U. Sherman, Chairman

D. James Barton

Lorraine Devanney

Mark Simmons

Linda Sinsigallo

REGISTRARS OF VOTERS

Marilyn Rajala

Linda Sinsigallo

ZONING BOARD OF APPEALS

Michael A Ceppetelli, Chairman

Mary E. Buckley

Cliff Nelson

Stanley W Paleski Jr

Richard P Pippin III

Thomas J Gudzunus, Alternate

Daniel A Leone Jr, Alternate

Thomas Arcari, Alternate

FIRST SELECTMAN

The major components of the Town's mission statement are to provide a living and working environment for our residents and businesses, maintain a high quality of municipal services in a fiscally responsible manner and facilitate economic development while preserving our rural charm. Over the past few years, we have grown at a more rapid pace than any other time in our history and we are experiencing the challenges and opportunities that such growth brings. We, as a community, have become more diverse and as the needs of our population change we must continue to seek ways to address those changing needs.

In keeping with our mission statement, we have continued to sponsor and provide the celebrations and activities that keep our community spirit alive. Volunteers coordinate almost all of these events and my heartfelt gratitude goes out to each and everyone one of you for making them possible. While it is always difficult to name individuals for fear of leaving someone out, every year a few should be recognized for exceptional service. This year's choice for Rotary Club's "Citizen of the Year" was Linda Sinsigallo. Linda was selected for her involvement within our Town, her church, and especially for her work with the youth of our community. Another individual who deserves a special thank-you is Al Regina, my long time fellow selectman who moved to Montville last year. Among many other projects, Al was instrumental in drafting and coordinating our volunteer incentive program. His contributions are greatly missed.

On a sad note, this year we lost two long time public servants this year. Teresalee Bertinuson, a community civic and political leader, died in October. As a State Legislator, she will be remembered for her work with area farmers, her contributions to preserving the environment and locally for her support of the Trolley Museum. We also mourned the passing of Stu Woodard who served as a Broad Brook volunteer firefighter for more than 41 years and will be fondly remembered as the gatekeeper at Reservoir Park.

Our grand list grew this year by 4.12%, largely to new residential construction. Although this growth is significant, our dynamics are changing. Over the past five years our residential to business ratio has changed from 60/40 to 67/33. We must strive to keep this change in check as homeowners draw more heavily on Town services than businesses.

Our open farmland, a great asset in promoting our rural charm, makes us an ideal community for the construction of new homes and, due to a significant increase in density housing proposals, a nine-month moratorium was enacted on residential development. This gave our Planning and Zoning Commission the opportunity to review our Zoning Regulations to keep them in harmony with our newly adopted Comprehensive Plan of Development. I am pleased to report that, in spite of a heavy workload, the Commission members, with the help of our planning department, were able to accomplish their goal and our new regulations will insure that our community is developed in accordance with the plan.

One of the ways to preserve our farmland is through Town acquisition. As this report goes to press, we have applied for a grant from the state that will enable us to purchase a 40-acre parcel on Rye Street. This tract of land is adjacent to a parcel we already own and borders the Scantic River. The opportunity to purchase it was made available through the patience of Herbert Tschummi and the efforts of our grant writer, Ed Farrell.

We completed several infrastructure projects this year, including the community development and drainage along Dean Avenue, an addition to the community center at Park Hill and renovations to our police department. Construction of a salt dome at the highway department, repair to the Windsorville Bridge and the widening of Route 191 along Mill Street are currently in progress.

A proposal to install a sewer line along North Road in conjunction with the construction of a luxury apartment complex was turned down at Town Meeting in December. This was unfortunate, as there are many businesses in the area that needed the connection to sustain their present occupancy or to further develop their property. The project received all necessary approvals and construction will occur using an alternative route that has little benefit to the Town.

As times change, we try to be cognizant of the changes in our way of governing that need to follow. This year we passed an updated Code of Ethics based on a model provided by the Connecticut Conference of Municipalities. The updated code contains provisions for the filing of a complaint and outlines penalties that may be enforced for non-compliance. Our Charter Revision Committee made a final report to the board of selectmen and recommended that all changes be included in one yes/no question that will be included on the ballot in November. We also adopted a new format and method of distribution for our quarterly Newsletter, allowing us to publish and circulate for a greatly reduced cost.

The Town is always in need of individuals to serve on Boards, Commissions, and in other capacities. If you have a particular talent or interest you would like to share with our community, please check out our website for a listing of available appointments, call Jennifer at 623-8122 or stop by the First Selectmen's office and pick up a volunteer form. Your service will be greatly appreciated.

In closing, I want to thank you once again for allowing me the privilege of serving as your First Selectman. If you have any questions, comments or concerns about our Town and its operations, please stop by, call or contact me by e-mail at lroberts@eastwindsorct.com.

Respectfully submitted,

Linda Roberts, **First Selectman**

TREASURER

The office of the Treasurer is responsible for performing the many diverse functions associated with the finance office of any private sector.

Safeguarding and investing Town Funds are the primary responsibilities of the Town Treasurer. Safety, liquidity, and yield are of primary concern.

The Treasurer's Office is the custodian of all Town Funds, administering not only the General Fund, but all other funds that are integral parts of the governmental fund accounting function. Our responsibility extends from original entry through General Ledger, and to the preparation of financial statements.

As part of our numerous duties, the office also handles records of attendance, vacation, personal time, health, and life insurance, as well as the administration of the employee's pension plan, all normally considered Human Resource Functions

Through controlled fiscal spending, active revenue collection, and prudent investments, the year's operation closed with a surplus that boosted our fund balance.

The Treasurer's office will continue to strive to maintain a professional financial operation.

Respectfully submitted,

Mary Szabo, **Town Treasurer**

TAX COLLECTOR

The office of the Tax Collector is responsible for the collection of various taxes. In addition to real estate, motor vehicle, and personal property bills, the office also collects parking ticket fines, recycle bin fees, aircraft registration, sewer assessments, and sewer facility connection charges.

In June, 18,033 bills were mailed for the 2004 Grand List. This total represents bills, mailed for real estate, motor vehicle, personal property, sewer assessment, and facility connection charges. In addition to collecting taxes, the office issues refunds and processes pro-rations, abatements and add-ons to tax bills.

The office collected \$19,963,127 for the fiscal year 7/1/2005-6/30/2006. This represents tax, interest, and penalties from the current and back year Grand Lists. Also collected was \$421,992 from sewer assessments, facility charges, and sewer facility connection charges, \$5,970 from aircraft registration and \$166 from parking tickets issued by the East Windsor Police Department. As in the past, the office will continue to work with our tax payers to arrange schedules for those who need a time payment plan.

Respectfully submitted,

Janet L. Regina, **Tax Collector, CCMC**

TOWN CLERK

The office of the Town Clerk is responsible for administering the Connecticut General Statutes in the areas of Records Management, Vital Statistics, Land Records, Maps, and Elections, including the printing and issuing of Absentee Ballots.

In addition, the daily duties include verifying and recording Military Discharges, Liquor permits, minutes from Boards & Commissions, registering new voters, and the sale and record keeping of dog and sporting licenses and permits for the State of Connecticut. The Town Clerk's office is the official Notary Public for the Town, and is considered to be the information center for the Town.

I applied for, and was awarded, my 6th (\$7,000) grant from the State of Connecticut for Historical Preservation of records. This grant will be used to microfilm and recreate the remaining 18 large land record books into legal sized books, thereby increasing storage space and to purchase storage cabinets for survey maps.

I am pleased to welcome Joanne M. Slater, Assistant Town Clerk to my staff, joining Mary Higgins, Assistant Town Clerk. Joanne previously served as the Town Clerk in Sharon Vermont, for 15 years. Mary will complete her studies in 2006 and sit for the state certification exam in 2007.

	2005-2006	2004-2005
Land Records Recorded	3636	4049
Transfers & Sales Ratio Certificates Processed	442	552
Maps filed and recorded	138	119
Military Discharges filed and Recorded	26	42
Liquor Permits Filed	27	24
Sporting Licenses Sold	2861	2220
Dog Licenses Sold	1408	1388
Notary Certificates Recorded	31	21
Trade Names Filed	102	68

REVENUE		
Town Clerks Account	\$109,278	\$109,258
Conveyance Tax	\$174,263	\$211,121
Conveyance Tax Collected by Town Clerk for State	\$451,245	\$422,242
Historic Preservation Fees	\$5,044	\$3,060
Historic Preservation Fees Collected by Town Clerk for State	\$5,880	\$6,120
Farmland Preservation Collected by Town Clerk for State	\$54,704	\$0.00
LOCIP	\$6,312	\$0.00

VITAL STATISTICS		
Births	98	99
Marriages	167	169
Civil Unions	3	
Deaths	135	132
Burial Permits	95	79

Respectfully submitted,

Karen W. Gaudreau CCTC, CMC
Town Clerk and Registrar of Vital Statistics

BOARD OF FINANCE

The Board of Finance is an elected board consisting of six regular and two alternate members. Regular meetings are held on the third Wednesday of the month at the Town Hall.

The Board's responsibilities include preparation of the Annual Town Budget, setting public hearings regarding the proposed budget and submitted the finalized budget to the Annual Town Meeting, which is held on the third Tuesday in May. Upon approval of the budget by the voters of the Town, the Board of Finance is responsible for setting the tax rate for the ensuing year. The Board is also responsible for publication of the Annual Town Report, which contains the audited financial statements for the Town of East Windsor.

Meeting minutes are available on the Town website:

www.eastwindsor-ct.gov/Public_Documents/EWindsorCT_bcomm/finance

REGISTRARS OF VOTERS

As Registrars, we are dedicated to the efficient conduct of free and impartial elections, Competent management of voter registration and enrollment processes. We develop various methods and administer all elections: national, state, municipal, primaries, and referenda. We are responsible for voter education and organizing of the annual canvas of electors.

Registrars maintain and update files, prepare department budgets and train election officials. We print registration and enrollment lists and insure the proper maintenance of voting machines. We update ourselves with the election laws and all new changes, which are voted upon at the national and state level. This is a constant process.

We attend workshops throughout the year to keep ourselves abreast of new changes in the laws and current electoral trends.

Next year we will no longer be using our old voting machines. The new electronic voting system will be in place as it is a requirement throughout the United States. Registrars will be thoroughly trained and will train all poll workers in the usage of the new system.

Although our respective parties nominate us every four years, we are above all still public servants. Partisan politics have no place in our office. We have served the Town and Registrars of Voters for a total of 60 years. (Republican Registrar – 26 and Democratic Registrar – 34)

We will make appointments outside our regular Town Hall hours and accommodate residents wanting to do business with our office.

For the past seven years the law has mandated that registrars hold voter-making sessions each Spring at their local high schools. We have been doing this for over thirty years and were the first in the state to do so. We have registered more than 1,600 students over the years.

At the present time, our office has over 6,500 voters on file.

Respectfully submitted,

Linda C. Sinsigallo, **Republican Registrar**

Marilyn S. Rajala, **Democratic Registrar**

BOARD OF ASSESSMENT APPEALS

The Board of Assessment Appeals is charged to serve as an appeal body for aggrieved taxpayers as well as to review and correct values set by the Assessor. The Board is composed of three members, James M. Lenegan, Marilyn F. Butenkoff and Elaine A. Stevens, each elected for a term of four years.

The Board held public sessions at the Town Hall in April of 2006. Thirty-nine appeals were heard and the decisions acted upon by Board members.

An additional session was held in September 2005 for the purpose of hearing taxpayers' appeals on motor vehicle assessments only. Eleven appeals were heard and the decisions acted upon by Board members.

Respectfully submitted,

James M. Lenegan, **Chairman**

ASSESSOR

Valuation and assessment of real and personal property, including motor vehicles, is the main function of the Assessor's office. Connecticut law requires all real estate, motor vehicles, and certain types of personal property must be assessed at 70% of fair market value.

The Assessor has the responsibility to discover, list, and value all taxable and non-taxable property in order to compile the Grand List by the statutory date of January 31. The primary objective of property assessment is that each property owner bears his/her appropriate share of the tax burden.



According to Connecticut General Statutes, the next real estate Revaluation is scheduled for October 1, 2007. Motor vehicles and personal property are revalued annually, also as allowed by State Statute.

The Town has approximately 5,238 real estate accounts (33% commercial/industrial vs. 67% residential-based upon assessment value totals). The personal property accounts total approximately 1,116 and 28 applications for property tax exemptions for newly acquired manufacturing machinery and equipment. The motor vehicle Grand List consisted of 11,886 accounts.

The Assessor and staff process state and local exemptions for veterans, blind and disabled individuals. Generally, the filing period is February 1 to October 1 for a particular Grand List year.

Tax relief for the elderly, totally disabled and homeowners, are also processed by this office. Homeowners apply biennially February 1 to May 15. Income benefit guidelines, set by the State, must be met in order to qualify for benefits. The Town had 2 Freeze applicants and 159 Elderly and/or Disabled Homeowner applicants and all benefits are reimbursed to the Town by the State.

Taxpayers applying for relief under classifications such as Farm or Forest Land under Public Act 490 must file during September and October.

Persons owning aircraft based in East Windsor must register with the Aircraft Registration Official annually during the month of September. During the 2005 application session, 61 aircrafts were registered.

My office continues to be staffed with dedicated and qualified personnel: Jane Grigsby – Assistant Assessor, Deb Arnold – Assessor's Aide, and Columbine Martin – Assessor's Clerk.

Respectfully submitted,

Caroline G. Madore, **Assessor**

SUPERINTENDENT OF SCHOOLS

EAST WINDSOR PUBLIC SCHOOLS
70 SOUTH MAIN STREET
EAST WINDSOR, CONNECTICUT 06088
WEBSITE: www.eastwindsorschools.org

2005-2006 ADMINISTRATION

Dr. Joseph R. Gallucci, Superintendent of Schools (retired 7/06)

70 South Main Street
 East Windsor CT 06088
 PH: 623-3346 FAX: 292-6817

Ms. Carol A. Fox, Director of Special Education

70 South Main Street
 East Windsor CT 06088
 PH: 623-3347 FAX: 292-6817

Ms. Diane Dugas, Director of Curriculum

70 South Main Street
 East Windsor CT 06088
 PH: 623-3347 FAX: 292-6817

Mr. Timothy S. Howes, Assistant Superintendent of Schools

70 South Main Street
 East Windsor CT 06088
 PH: 623-3553 FAX: 292-6817

SCHOOLS

East Windsor High School (Grades 9-12)

76 South Main Street
 East Windsor CT 06088
 PH: 623-3361 FAX: 623-7197

Mr. Joseph Kopf, Principal (retired 4/06)

Mr. Salvatore Saitta, Interim Principal (4/06-6/06)

Ms. Kathleen Barmak, Assistant Principal

East Windsor Middle School (Grades 5-8)

38 Main Street
 Broad Brook CT 06016
 PH: 623-4488 FAX: 654-1915

Mr. James Slattery, Principal

Mr. Richard Shonty, Assistant Principal

Broad Brook Elementary School (Grades PreK-4)

14 Rye Street
 Broad Brook CT 06016
 PH: 623-2433 FAX: 623-0717

Ms. Jeanne McCarroll, Principal

Ms. Laura Foxx, Assistant Principal

ENROLLMENT

	<u>2004</u>	<u>2005</u>
Broad Brook School (PreK-4)	640	627
EW Middle School (5-8)	469	442
EW High School (9-12)	483	504
Total	1592	1573

PERSONNEL

During the 2005-2006 school year, a total of 220 persons were employed by the Board of Education either full or part time. Included in this number were 117 certified personnel and 10 administrators. Also employed were 79 non-certified personnel (tutors, nurses, secretaries, custodians, and paraprofessionals). An additional 14 employees worked in the school cafeterias. Cafeteria employees were paid from funds generated by the lunch program, which continues to be self-supporting.

At the end of the year, the following staff members retired from the school district: **Belinda Bendak** (35 yrs of service), **Gaenor Larson** (30 yrs), and **Diane Gowdy** (27 yrs).

IMPROVEMENT IN BUILDINGS

East Windsor High School

- Barrel roof repainted
- New bathroom partitions in the boys' locker room, sinks, and faucets in A-wing boys' lav, vertical blinds in S-wing, Art room, Graphics
- Replace various broken mini blinds and inset matting W-wing, N-wing
- Relined parking lot
- Retubed #1 boiler
- Trees trimmed

East Windsor Middle School

- New bathroom partitions all boys' lavs, chilled drinking fountain across from office, and blinds - rooms D-1, 3, and 5
- Tempered glass put in showcases
- Trees removed/trimmed
- Replaced skylight in gym
- Relined parking lot

Broad Brook Elementary School

- Remodeled bathrooms/coatrooms - rooms 1-7
- Installed hot water to rooms 1, 2, 3, and 4
- New chilled drinking fountain in café, bathroom partitions fourth grade boys and girls lav, and New classroom faucet - rooms 5, 6, and 7
- Trim and removal of trees
- Relined parking lot
- Added mulch to playground area

2005-2006 ACCOMPLISHMENTS

- District-wide training and implementation of Professional Learning Communities (Including best teaming practices, mission, vision, beliefs, SMART goals, instructional strategies, data analysis, reflective team practices)
- Organization, distribution, and training in CMT/CAPT materials
- Implementation of a year long series of beginning teacher support seminars and Professional Book Study Groups focused on teaching and learning
- Completion of DRAFT Technology Curriculum
- Implementation of Language Arts Curriculum Committee and Technology Curriculum Committee
- Redesign of Summer Reading
- Grant writing and awards in excess of a half million dollars (\$521,803.00): *BEST Beginning Teacher Support Grant* – to train and retain highly qualified teachers; *Connecticut Academy of Science Grant* – A partnership with the CT Science Academy is supporting our work in assessing and analyzing East Windsor Student's level of scientific knowledge and inquiry, utilizing results to align science content, revise curriculum, develop formative assessments, and embed inquiry strategies into lessons; *Teacher Quality Partnership Grant: Content Literacy in Science, Social Studies and Math* – Provides professional development through a partnership with Eastern Connecticut State University to deepen subject matter knowledge of Literacy through the content of Science, Social Studies and Math based on best research practices in instructional design, implementation, and assessment in alignment with new standards
- Reviewed Strategic School Profiles
- Disaggregated Testing Performance and Demographics
- Improved Professional Development Program
- Placed the first bricks in the new Walk of Fame at the EWHS
- Formed Dress Code and Wellness Committees, and presented a revisions to the Board Policy Review Committee and BOE
- EWMS Implemented Academic Assistance Program, Homework Club, Tutorial Assistance, and added second late bus
- HS Social Studies Teacher **George Croft** was selected EW's Teacher of the Year.
- Continued improvement to EW Public Schools website

Respectfully submitted,

Timothy S. Howes, **Acting Superintendent of Schools**

EW BOARD OF EDUCATION

EAST WINDSOR BOARD OF EDUCATION
70 SOUTH MAIN STREET
EAST WINDSOR, CONNECTICUT
(860) 623-3346

Parent Link Voice Mail System: 623-6071

www.eastwindsorschools.org

BATES, AMANDA (Dem)
 16 Wesley Road
 Broad Brook CT 06016
 627-8470 PL #1889
 abates@ewindsor.k12.ct.us

GUILIANO, LEISA (Rep)
 69 Graham Road
 Broad Brook CT 06016
 292-1882 PL #3449
 lguiliano@ewindsor.k12.ct.us

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MISSION STATEMENT

The East Windsor Public Schools provide a climate that inspires the school community to achieve their full potential through continuous improvement, mutual trust, and respect. A rigorous curriculum, taught by outstanding educators, motivates students to acquire fundamental, critical thinking, and problem solving skills necessary to become life-long learners and productive members of a global and diverse society.

Specific Responsibilities of the Board of Education

- To delegate to the superintendent of schools responsibility for all administrative functions, except those specifically reserved through board policy for the board chairperson. Those reserved areas might include conducting board meetings and public hearings, approving the agenda and minutes and other activities incidental to, and associated with, serving as presiding officer of the board.
- To support the superintendent fully in all decisions that conform to professional standards and board policy.
- To hold the superintendent responsible for the administration of the school through regular constructive written and oral evalua-

tions of the superintendent's work. Effective evaluation is an ongoing effort and should be linked to goals established by the board with the assistance of the superintendent.

- To provide the superintendent with a comprehensive employment contract.
- To give the superintendent the benefit of the board's counsel in matters related to individual board members and familiarity with the local school system and community interests.
- To hold all board meetings with the superintendent or a designee present.
- To consult with the superintendent on all matters, as they arise, that concern the school system and on which the board may take action.
- To develop a plan for board-superintendent communications.
- To channel communications with school employees that require action through the superintendent, and to refer all applications, complaints and other communications, oral or written, first to the superintendent in order to assure that the district process such communications in an effective, coordinated fashion and is responsive to students and patrons.
- To establish a policy on the effective management of complaints.

BOE ACCOMPLISHMENTS FOR 2005-2006

- The BOE joined 41 other Connecticut towns in a lawsuit against the US Department of Education for lack of adequate funding of the NCLB Act.
- Initiated an education foundation—a non-profit organization whose board would represent the local community and education leaders and is financially accountable to their communities.
- Approved new policies concerning: Cell Phone Use in the Schools, Sexual Harassment, Non-Discrimination, Dress Code, Homework, and Wellness, and revised a policy on religious celebrations.
- Held open forum for discussing the proposed 2006-2007 budget and high school principal search forum.
- Conducted Superintendent's Eval and BOE Self-Eval.
- BOE members volunteered to serve on 16 subcommittees.
- Published four BOE Quarterly newsletters and distributed to every East Windsor box holder.
- The district received: Beginning Teacher Support Grant for \$3,000 (which purchased portfolio exemplars), Annual Consolidated School Grant for \$168,803, Teacher Quality Partnership Grant for \$150,000 (which will allow for two weeks of stipend training to deepen subject matter knowledge of literacy through the content of science, social studies, and math at the Middle School), Connecticut Academy Science Grant for \$200,000 (which will pay for 180 hrs of consultant time to help assess, analyze, and strategize students' scientific knowledge).
- Appointed David Chambers Principal at the EW High School.
- Held joint meeting with BOF and BOS regarding Connecticut Coalition for Justice in Education Funding.
- Approved the recommendation to provide an alternative education program for "at risk" students at the middle school.
- Approved bathroom renovations at Broad Brook School, including asbestos removal.
- Provided breakfast for 75 students after the Graduate and Celebrate party.

BOE GOALS FOR 2006-2007

- 1 Every learner shall be enmeshed in a positive educational setting that expects continuous academic progress.
- 2 Every learner shall be encouraged to become an active responsible citizen.
- 3 Every learner shall develop an understanding of positive lifestyle decisions to enhance his/her quality of life.
- 4 Students, staff, and the community shall be provided with a safe, orderly school environment along with adequate resources to ensure success.

Respectfully submitted,

John V. Pica-Sneedeen, Chairman
East Windsor Board of Education

SCHOOL NURSES

Daily visits: (First aid, illness, medications, health counseling)	25,487
Students given vision screenings:	1,088
Students given hearing screenings:	928
Students given postural screenings:	470
Physical Examinations: (Athletic and grade 6 & 10 health assessments)	1
Students given hemoglobin tests for anemia:	1
Students given Mantoux tuberculin tests:	20

The nursing staff welcomed back Kate Egli, LPN, to the East Windsor Middle School following the resignation of Beth Kaselouskas, LPN.

The school nurses have provided care for students needing tube feedings, breathing treatments, and personal care. They also assess sick and injured students and administer daily medications. They have contacted parents, physicians, and teachers of students with medical problems to ensure continuity of care during in and out of state trips. They have accompanied students with health concerns on field trips making it possible for them to participate and enjoy these events with their peers. The nurses provided an annual update for all staff members on the precautions they must take when exposed to blood and body fluids.

The school nurses attended workshops on, "The use of insulin pumps by school age children, "Cancer in the Classroom," as well as Nursing Supervisor Conferences.

At the elementary school, students participated in the Crest Kids dental program.

We would like to thank the VNA volunteers for the many hours they give annually to assist with vision and hearing screenings. Vision and Hearing screening training was provided for new volunteers.

We would like to thank the East Windsor Lion's Club for providing free vision and hearing exams and treatment for students in need.

We appreciate the generous contributions of the students and their parents for the holiday food baskets distributed by the VNA.

We would also like to thank the secretaries and clerical staff for their assistance during the year.

Respectfully submitted,

Mildred Hildebrand, RN
District Nursing Supervisor, East Windsor Public Schools

PARK & RECREATION DEPARTMENT

This fiscal year was a learning experience for everyone. Being the new director I had to create programs that were self-sustaining and think of CIP projects that would be beneficial to our department. Thankfully, with some guidance from the commission, I was able to accomplish both.

Our implementation of a full day Summer Camp was extremely successful, with over 60 children enjoying our Summer Fun Program. This program allowed kids two days a week to have fun, socialize, swim, and take field trips with their friends and counselors. We look to expand on this very successful program next year.

The rest of the summer was filled with sounds of summer at our Summer Concert Series. The Northeast Navy Band, Quintera, Gopher Broke and a local band, "Rewinding Backwards," dazzled us with their musical talents.

The fall months brought us into soccer season, where we teamed up with the East Windsor High School Girls Soccer Team to teach the fundamentals of soccer to children ages 3 and 4. This program was a huge success, with 35 participants. Also, a donation was made to the soccer team for their outstanding efforts.

Other fall programs allowed us to utilize our beautiful East Windsor Park, and other Town facilities. Halloween drew over 200 children, who came out and had a safe and fun event. While we collected leaf after leaf at all Town parks and schools, and with fall wrapping up, we started our acting classes and kicked our way into shape with kickboxing.

The winter was quickly approaching and the holiday season brought us Santa Calls, and a revamped Town tradition of the East Windsor Parks and Recreation Department and the Broad Brook Fire Department Torch Light Parade and Carol Sing. The East Windsor High School Chorus awed us with their talents, and the children had tons of fun with cookie decorating, face painting, and a visit with Santa Claus. January and February kicked off the New Year with Connecticut Recreation and Park Association Hot Shot Contest, as well as the Winter Carnival – even if we had to bring in "snow" from Enfield Twin Rinks.

The winter flew by and spring was ushered in with our Easter Egg Hunt, Hershey Track Meet, and the East Windsor High School Cheerleading Camp. These programs helped ring in my first year anniversary and gave all of us a successful year of recreation for the residents of East Windsor.

Enough cannot be said about the efforts of our full-time grounds supervisor, Keith Tetro. The outstanding work and organization of his seasonal crew keep the East Windsor Park, ball fields, swimming area, and parks and grounds looking – as some residents have said – "Best in Show."

The department maintains seven parks in East Windsor, the largest being East Windsor Park, which is the main location of our summer season. Other locations include Warehouse Point Park, Prospect Hill, Pierce Memorial, Broad Brook Pond, Abbe Road, and Volunteer Park. These facilities, paired with maintaining the grounds and athletic fields at all East Windsor schools, keep us extremely busy.

The Park and Recreation Commission is comprised of five members appointed by the Board of Selectmen and empowered to maintain, manage and regulate parks and playgrounds for both passive and active recreation. We meet on the third Monday of the month at the East Windsor Town Hall.

While we had a record year in swim lesson participants, Men's Softball Teams, and the creation of many programs we looked forward to 2006 – 2007 as a year to upgrade not only the quantity, but also the quality, of programs, equipment, and grounds for all residents of East Windsor to enjoy – because together Parks and Recreation creates better communities.

Respectfully submitted,

Melissa Green, **Director of Parks and Recreation**

POLICE DEPARTMENT

The East Windsor Police Department in accomplishing its purpose and mission of maintaining the peace, prevention and detection of crime, apprehension of offenders and protection of persons and property, is continuing its tradition of supplying an invaluable service to its community. During the past year the department dealt with retirements and police officer position vacancies. The authorized strength of the department is 26 sworn members, this includes the Chief of Police. The department is supported by one (1) full-time Animal Control Officer and (1) one part-time Animal Control Officer. Non-sworn personnel consist of 5 Dispatchers, 1 Records Clerk, 1 Part Time Records Clerk, and an Administrative Assistant to the Chief's office. With the many mandates, the department has concentrated on filling these vacancies throughout the year. This year the department will reach its authorized staffing level.

The special assignment of Neighborhood Resource Officer located at Mill Pond Village has been very productive in community-policing endeavors. The School Resource Officer program has started its second school year and provides an invaluable service to our community. This position works closely with the school system, Department of Family and Services, Juvenile Court, and members of the department. In addition she handles most complaints involving students in our school system. Officers of the department along with the department in general have received numerous letters of appreciation during the year for work they have done while interacting with the public. The department recognized many of its police officers for outstanding performance during the performance of their duties. Recognition was for a variety of reasons including successful completion of significant investigations, life saving measures, and felony arrests.

The Town of East Windsor continues to face significant growth and the problems associated with this growth. Our message remains the same, *"the police and the community must work together if we are to be effective and successful in preventing and reducing criminal activity in East Windsor."* The police department administration will continue to focus on achieving adequate staffing and supervision to handle the level of demand placed on our growing community. As a police department we continue to face the challenges of an ever-changing town and society. We remain vigilant and ready to face these challenges twenty-four (24) hours a day, seven (7) days a week with a dedicated group of men and women. Good communication between citizens and the police are vital to meet and exceed our core goals.

In order for the police department to provide the most competent officers for the Town of East Windsor, officers continue to receive training in various aspects of policing. The department makes every attempt to provide training above and beyond the minimum requirements for officers to maintain their certification as police officers. We have recently completed mandated training in the area of critical incident management. Personnel continue to take an active role in representing the department at many of the Town's public functions such as (but not limited to): Broad Brook and Warehouse Point Fire Department Parades, Memorial Day Parade, and National Night Out.

The Animal Control Officer's activity continues to provide a valuable service to the Town. This position has increased or maintained its level of activity since the present Animal Control Officer's hiring in 1996. This position deals not only with domestic animals but wildlife as well, which included an increase in rabid animals. Although, this report cannot address all the activity of the department, it does reflect an agency that is providing a significant service to the Town of East Windsor. With the continued support of the Town government, the Town's residents and business community it can be anticipated that the East Windsor Police Department will continue in its efforts to be considered one of Connecticut's most professional police agencies.

The Town of East Windsor is truly unique. Although the Town is rural, it does encompass 26.3 square miles and has 88.25 road miles. We are charged with providing public safety for the five

distinctive villages all with different needs and characteristics. The Town is centrally located equal distance between the Cities of Hartford and Springfield; it is along the I-91 corridor, and within close proximity to Bradley International Airport. Below you will find the Uniformed Crime Reports (UCR) for the Town of East Windsor for the year. They consist of the "index" crimes: homicide, non-negligent manslaughter, forcible rape, robbery, aggravated assault, burglary, larceny-theft, motor-vehicle theft, and arson.

Emergency Services Call 911

UNIFORMED CRIME REPORTS (UCR)

- Homicide (2)
- Nonnegligent manslaughter (0)
- Forcible Rape (3)
- Robbery (6)
- Aggravated Assault (11)
- Burglary (57)
- Larceny-Theft (264)
- Motor Vehicle Theft (38)
- Arson (5)

Respectfully submitted,

Edward J. DeMarco, Jr., **Chief of Police**

POLICE COMMISSION

The Police Commission, an elected board of five resident-taxpayers of the Town of East Windsor, is charged by the Connecticut State Statute with the general management and supervision of the Town's Police Department, equipment and property used in connection therewith. The Board has sole powers of appointment, promotion, and removal of the officers and members of the Police Department.

The Commission holds monthly meetings at the Town Hall on the second Wednesday of each month at 7:00 pm. The Commission invites any citizen or businessperson of East Windsor to attend and make suggestions or general comments for the Police Department in the Town's interest.

The Commission's goal is to plan for the present and future needs of the Town and Police Department by providing the most professional and complete police services available. To achieve its goal, the Commission will ensure the securing and researching of state and federal grants, and is continuing the process toward national certification of the Police Department. The renovations at the Police Department, which are almost completed, will bring the facility up to national certification standards.

The Town's unique location, midway between Hartford and Springfield, has created growth and a large volume of transient visitors and vehicles. Due to its location adjacent to the east bank of the Connecticut River with two access bridges, East Windsor has special needs and requirements. The Town's location, its position as a corridor town, the increased growth and transient nature of its visitors, all add to the complex nature of the police services that are required.

Police Chief Edward DeMarco, Jr., completed his third year. There have been internal changes within the Department to ensure the best service that can be afforded. The full-time Community Police Officer at Mill Pond Village is performing the duties and is interacting very well with the dense population of the Village. The Department's two dogs have been working out well and, at times, work with surrounding towns when called.

The Police Commission is challenged to keep pace with the Town's ever-changing conditions, but the Commission is up to that challenge. The Town of East Windsor can be proud of its Police Department and can be assured that the high standards it has set will be maintained.

Respectfully submitted,

Richard U. Sherman, **Chairman**

EW AMBULANCE ASSOCIATION

The past year has been another extremely progressive year for the East Windsor Ambulance. Several important goals for the organization were met. The East Windsor Ambulance became the first emergency medical service in this area to fully implement a computerized patient care report.

This system while extremely expensive, enhances our flow of patient data, improves patient care quality assurance, and permits the association to submit bills directly to insurance carrier without the need for an outside billing contractor.

You may see our staff writing on tablet computers while interviewing you for demographic information, medical history, and your insurance data. Once completed the run report is transmitted to the hospital and to our billing office via the Internet.

This year we placed a fourth ambulance in service to enable us to respond to more emergencies and be less reliant on mutual aid coverage. The addition of a fifth complete set of Advanced Life Support was also purchased at a cost of over \$20,000 dollars allows our paramedics to care for more critical patients as well.

A second van ambulance was purchased last year improving patient comfort during transport to hospital. This makes our two primary ambulances less than two years old. Our third ambulance was purchased in 2001 and our fourth in 1995.

Our fast pace of growth has unfortunately placed us in need of much more space. Many of our vehicles are housed outside, our office spaces are extremely limited, much of our equipment is stored in less than appropriate locations, our bunk, shower, and cleaning facilities are also inadequate.

Our Broad Brook facility has dramatically improved our response times to our patients on the east side of Town. Unfortunately, without garage space, the ambulance is outside during snow and other inclement weather slowing our response. It is our desire to eventually obtain a more suitable inside location.

Unfortunately, the Town has been less than willing to support adding facilities for our service due to what are other Town priorities have been. And our revenues do not permit for such costly capital improvement. A simple look around to other communities and you will see towns that do provide much better facilities than we have endured for over 20 years. It is our hope that some day the Town will recognize the need to build a new facility for each side of Town.

We have made these dramatic improvements through patient billing and our extremely successful fund drives that are conducted each year. This year's fund drive generated over \$14,000 from private citizens and businesses throughout our community. It is important to note that we will not distribute fund drive donor lists to outside solicitors ensuring your anonymity.

This year, our emergency personnel participated in many functions. Our participation in "Alex's Lemonade Stand" on June 10 helped raise over \$1300.00 for pediatric cancer research. For more information see their website at www.alexlemonade.org.

In cooperation with East Windsor Senior Services a "File of Life" program was initiated to help emergency medical service teams collect better medical information from seniors during medical emergencies. Medical data cards are completed by seniors prior to an emergency and placed in a magnetic pouch to be placed on their refrigerator. Laura Clynch, Director of Senior Services, has these in her office and with her staff can assist seniors with completing these cards.

We also organized a softball team, which participated in the East Windsor Park and Recreation summer league. While our win loss record was not impressive, the exercise for our staff and camaraderie for the organization proved invaluable.

Each year the East Windsor Ambulance Association also participates in many Town functions including Community Day, the fire department parades and carnivals, the Veteran's road race, and static demonstrations and shopping centers.

As you can see our staff is extremely committed to providing the East Windsor residents the highest quality emergency medical

care possible. Our commitment to being in front of the challenges in emergency medicine is unmatched.

We hope that your experience with our service is a positive one and appreciate the support that we receive from many of our patients and their families each and every day. To learn more about our organization, please visit www.ewambulance.org. Donations can be made to the East Windsor Ambulance Association, Inc. P.O. Box 188 East Windsor CT 06088.

Please be sure to acknowledge the great work that our staff does for our community when you see them in around Town. A simple gesture goes a long way in this extremely demanding profession. I would like to acknowledge the hard work and commitment of all of our Emergency Medical Technicians, Paramedics, and Jill Caron, the department's administrative assistant for their dedication.

Sincerely,

Thomas J. Clynch III, **Emergency Medical Services Chief**

FIRE MARSHAL

The Fire Marshal for the Town of East Windsor is appointed by the Board of Selectmen and is under said jurisdiction. As a fire marshal in the State of Connecticut, I am regulated by the Connecticut State Police and receive my certification from the State to enforce the Life Safety Code, which was adopted by the State of Connecticut. In order to maintain certification, the State mandates that every fire marshal receive ninety (90) hours of schooling within a three (3) year period every three years.

I, as Fire Marshal for the Town, annually inspect all local businesses, places of assembly, schools and multi-family dwellings over three-families. New liquor licenses, as well as, renewals must be signed off by the Fire Marshal. I follow up on complaints regarding possible fire code violations. When requested, I review proposed site plans for the Planning and Zoning Commission. There is a great deal of coordination with the Building Department in regards to sign offs prior to issuance of a building permit and issuance of a Certificate of Occupancy for buildings/structures that fall under the fire marshal's jurisdiction. We also coordinate the paperwork prior to and after storage tank removal or replacement for businesses/industrial properties, which requires an inspection by myself after the proper paperwork, is obtained from the Building Department. One of my duties is to maintain records of all underground storage tanks and update as tanks are removed as well as replaced. After a building permit is issued for installation of a sprinkler system, I must inspect said work for compliance.

I am responsible for inspections/investigations after a fire. Following each inspection/investigation a report must be submitted to the State Fire Marshal's office that in turn sends it on to the National Reporting agency.

Also, as Fire Marshal I am responsible for completing all the National Safety Disaster sheets for all hazardous material as mandated under OSHA and State guidelines.

I am the local Emergency Planning Coordinator for SARA (Superfund Amendments and Reauthorization Act of 1986) for the Town of East Windsor. The United States Government mandates that all Towns be part of the SARA program. It is my job to be sure that all businesses in the Town who deal with hazardous material submit a list of those materials and a contingency plan in the event of a spill.

One of my duties is to maintain records of all underground storage tanks and update as tanks are removed as well as replaced.

I am also the Open Burning Official for the Town of East Windsor. As Fire Marshal and Burning Official, I am on call 24 hours a day.

Steven Knibloe was appointed by the Building Official to serve as Housing Enforcement Officer on March 15, 2002 to enforce the Town of East Windsor's Property Maintenance Code. I was then appointed by Steven Knibloe as Assistant Housing Enforcement Officer to assist him in his capacity.

Respectfully submitted,

Blaine G. Simpkins, **Town Fire Marshal**

BROAD BROOK VOLUNTEER FIRE DEPARTMENT

The Broad Brook Volunteer Fire Department is an all volunteer organization of 56 members. It consists of a membership elected Board of Directors, fire fighting officers, fire fighters, active reserve members, junior members and special service members. The following personnel are the elected officers of the Department:

- Chief Cal Myers
- Asst. Chief John Madigan
- Deputy Chief Richard Pippin Jr.
- Captain David Lockwood
- Captain Thomas Arcari
- Lieutenant Gerald Bancroft III
- Lieutenant Jeff Huffmire
- Lieutenant Richard Salmon
- Lieutenant Chuck Riggott
- Lieutenant Jim Bancroft
- Lieutenant Vincent Lamay
- Board Chairman Thomas Stremper

We continue to work very closely with the Warehouse Point Fire Department by providing and receiving mutual aid for most emergency calls. Emergency calls have increased significantly due to this agreement. In addition our Fire Department now responds to all life threatening medical call in the Broad Brook section of Town in order to provide immediate care for those in need.

During the evening hours we have an assigned duty officer, which is a program designed to provide command training and experience to our junior officers. Fire fighter safety is a major concern to our volunteer organization. Training is constantly required and provided to the membership. Each year many members attend fire fighter I and II certification programs, which take 4-6 months to complete. This training is above and beyond their regular volunteer fire fighting responsibilities. Several officers have attended advanced officer training at the CT Fire Academy. Our fire prevention department visits the schools during fire prevention week in October to discuss fire safety with the students.

Looking to the future, we can see that our Town is growing. We encourage Town residents to become active in their community. Contact you local fire department and see if you can help. We are always looking for new fire fighters and support people to help run our organization. Daytime manpower shortages are critical. We have been able to compensate for this problem with the help of mutual aid from surrounding communities. In the near future a more permanent solution will have to be found.

As Chief of the Broad Brook Fire Department I am grateful to the members, past and present, for their dedicated service to the Department and the Town of East Windsor.

Respectfully submitted,

Chief Cal Myers, **Broad Brook Fire Department**

WAREHOUSE POINT FIRE DISTRICT

The Warehouse Point Fire District continues to make improvements to the services provided to the residents of the Fire District and to the citizens of the Town of East Windsor.

With donations throughout the year the Warehouse Point Fire Department Inc. was able to purchase a ford expedition used as a Duty Officer Vehicle. This vehicle was purchased with donations from the community and was donated by the Fire Department Inc. to the Fire District for use in every day operations. We would like to thank the citizens of this community for making this possible.

We continue to work very closely with the Broad Brook Fire Department by providing and receiving mutual aid for many emergency calls on a daily basis. The two departments combined do approximately 1,000 fire emergency calls a year. Daytime help is

very limited and the mutual aid provided by each department is a tremendous help to keep this community safe.

We are always looking for new fire fighters, young and old, to help provide immediate care for those in need. The Junior Division is very active with their monthly meetings and training. With the increasing emergency calls that we receive there is an abundance of mutual aid from surrounding towns, including the Broad Brook Fire Department. The increasing call volume will soon come down to the hiring of full time firefighters. Our members enjoy and take pride dedicating their time to the Town of East Windsor.

As Chief of the Warehouse Point Fire Department, I am grateful to all our members for their dedicated service to the Fire District and the Town of East Windsor. I also want to thank all the citizens in East Windsor for their continued support, especially during our carnival season.

Please visit our website at www.whpfd.org for the latest information and upcoming events. Feel free to stop by any of our fire stations for a tour. Our doors are always open!

Warehouse Point Fire Officers

- Chief James P. Barton
- Assistant Chief Harry Daniel
- Deputy Chief Richard Austin
- Captain Christy Delvey
- Captain Elliot Garner
- Lieutenant Mark Morell
- Lieutenant Dan Starvish
- Lieutenant Vacant

Warehouse Point Fire Commissioners

- Chairman Victor DeCapua
- Michael Balf
- Anthony Dimastrantonio
- D. James Barton
- Dean Saucier
- Patrice Marie Howell

Respectfully submitted,

Chief James P. Barton, **Warehouse Point Fire Department**

EAST WINDSOR EMERGENCY MANAGEMENT AGENCY

East Windsor Emergency Management is there to serve during crisis situations. Some of our functions include:

- Updating Emergency Operations Plans including making them National Incident Management System (NIMS) compliant.
- A disaster plan, which was provided to the Connecticut Office of Emergency Management, including details as food and ice availability.
- In the Town Garage storage area there are sixty (60) cots and bedding, which is the distribution point for the area.
- National incident management systems training, which defines the roles of individuals in case of an actual emergency.

The Town has three shelters: The Town Hall Annex, The Broad Brook Fire Department/Senior Center, and Scout Hall.

The Town Hall Annex Shelter was activated in the winter during power outages and again in the summer during an extreme heat wave.

Respectfully submitted,

Blaine Simpkins, **Director of Emergency Management**

HUMAN SERVICES

The function of the Town of East Windsor's Department of Human Services is to assist residents with social, emotional, and economic needs. Our staff composition is one full-time director, one full-time human service aide and one full-time administrative intake assistant. We strive to assist our clients in attaining self-sufficiency, maintaining economic well-being, and re-establishing control in their lives. We service all areas of the population, which include children, adults, elderly, the disabled, and the economically disadvantaged. This office has assisted residents with issues such as emergency food, clothing, housing, and mental health needs as well as being a vital referral and information source.

Due to new organizational changes I have the distinct pleasure of having the additional responsibilities for all Senior Services. I look forward to the exciting years ahead to work creatively with the Senior Center personnel to increase opportunities for our senior population.

Also, as Municipal Agent, I am aware of the increase number of Senior and disabled citizens who are requesting assistance from the Human Services Department. It is apparent that there is a need for an additional full-time position to increase our outreach capacity to this target population. This lack of staffing continues to be critical and I will be advocating for our citizens and our departmental needs in this area.

Since its inception, this office continues to be the intake site for the energy assistance programs for those who meet income eligibility guidelines. This basic program is the Connecticut Energy Assistance Program (CEAP), which assists eligible residents with the home heating bills from November to April. Also this year (SAFA) State appropriated Fuel Assistance Program was approved by the Connecticut State Legislature so those individuals who were 200% of the poverty level could obtain assistance with fuel. During this 2005 – 2006 energy season, 331 individuals and families were assisted through this program. This program helped the local economy with an additional \$202,820.00 in benefits from Federal and State dollars.

The Renter Rebate Program has become an integral part of the Human Services Department. This program provides tax relief for elderly residents age 65 and over and for the totally disabled renters as defined by Social Security Statutes. A claimant must also have received no financial aid or subsidy from federal, state, or municipal funds other than Social Security Income. This year, 158 Town residents received the benefits of this State of Connecticut program in the amount of \$64,791.29.

Although SAGA (State Assisted General Assistance) determines the eligibility of an applicant from East Windsor, this office continues to provide the ongoing case management and social services for this program and for all other State programs. The State of Connecticut Department of Social Services relies on the towns to provide all the other auxiliary services.

As the economy worsens, this office continues to see an increase in the use of our Food Shelf, our Bread Basket program, our Second Chance Clothes Closet, and our Holiday Basket and Toy Giving Programs. The list of requests to Human Services is ever-changing as more of our citizens have medical issues, housing issues and employment issues. Because of these every changing needs we are very appreciative of the support from the community through their generous financial donations and gift items.

I continue to serve as the Town's ADA Coordinator and Fair Housing Officer, along with being Chairman of the East Windsor Juvenile Review Board, serving as a member of the Family Resource Center Board of Directors, and as the Salvation Army Northeast Hartford County Unit Chairman. These programs are all highly effective in our community and provide very worthwhile services.

Respectfully submitted,

Elizabeth Burns, **Director of Human Services**



Pictured: Jane Simpkins, Elizabeth Burns, Lori Butenas

EAST WINDSOR AMERICAN HERITAGE RIVER COMMISSION

The responsibilities of the River Commission are to promote awareness and appreciation of the Connecticut River and its tributaries, as both a historical and recreational resource for the residents of the Town of East Windsor. The Commission meets on the third Thursday of each month at the Warehouse Point Library, at 7pm. Meetings are open to the public and all are welcome. Anyone desiring to become a member of the Commission may call the Office of the First Selectman for additional information.

During the past fiscal year, the Commission continued to focus on the Scantic River by surveying properties along the Scantic. Properties owned by the Town and/or the state have been identified and recorded. A parcel of land on the Scantic River from Omelia Road going north along the east bank was received from the State of Connecticut and now belongs to the Town of East Windsor. A rough river trail has been made in the new parcel of land to be marked soon.

Several members of the Commission are actively involved in the Scantic River Watershed Association, whose mission is to protect and preserve the natural resources of the Scantic River watershed. In close association with the Watershed Association, the River Commission works toward protecting water quality and reducing runoff bearing soil contaminants and fertilizers into the river, managing bank erosion, freeing the river of trash and litter, and promoting compatible recreational opportunities such as fishing, canoeing, kayaking, and hiking.

This year Commission members made several trips down parts of the Scantic River to survey it after the floodwaters last fall and subsequent large storms that affected the area. The survey found that there are more trees down across the Scantic River blocking passage of water, as well as canoes and kayaks. Some of the old blockages have been removed but many are still in place. Again the Commission organized a cleanup in the Town along the Connecticut River and the Scantic River. This was in conjunction with the Connecticut River Watershed "Source to Sea" cleanup involving four states along the River.

Respectfully submitted,

Richard U. Sherman, **Chairman**

EAST WINDSOR SENIOR CITIZEN CENTER

The East Windsor Senior Center is located at 125 Main Street in the Broad Brook Section of East Windsor. Residents sixty years of age or older are welcome to participate in scheduled programs and receive vital services of interest throughout the year. We are a non-profit agency, requiring no dues or membership fees. Senior Centers are focal points for our community's elders as they seek out services, recreational programs, social activities, and educational programs in a safe environment. We strive to promote the socialization, independence, self-sufficiency and community involvement of our senior citizens. To continue to help educate our seniors and the public about our programs and services, you can find all of our monthly activities, monthly nutritional menu, and information on the Town website at www.eastwindsorct.com, under the heading of Senior Services.

Under the umbrella of the Senior Services, the Director is responsible for the administration of services and programs, transportation services for the elderly and handicapped, and nutrition services (both On-Site and Meals-on-Wheels) for homebound elderly. The position of Director is full-time and is assisted by a part-time (19-hour) Clerk. The Transportation Service employs one full-time Coordinator and three full-time Drivers. The Nutrition Service employs one Site Manager who works 25 hours per week. The Town is fortunate to have such a dedicated and caring team of employees.

We continue to sponsor educational programs and an array of lectures throughout the year, such as: our bi-yearly AARP's Driver Education class, Arthritis Education Management class, and monthly Nutrition Education to name a few. Lectures have included such topics as "How to Talk to Your Doctor and Get the Most out of Your Visit," "How to Work with Your Doctors and Local Pharmacies to Keep Track of Your Prescriptions," and "What You Should Know about Advanced Directives and Living Wills." Additionally, the center offered a multitude of varied seminars, workshops, and interactive classes. Through grant monies we continue to offer Bereavement Counseling and Nutrition Counseling throughout the year. These classes continue to be a valuable component to our services. This year the senior center, in conjunction with the East Windsor Ambulance Association, launched the "File of Life" program. The File of Life magnetic card, which is available free of charge to our community members, enables ambulance personnel to obtain a quick medical history when the patient is unable to offer one. This card will help eliminate the risk of forgetting critical information, which could possibly save a life or that of a loved one. This program has proven very popular with our seniors. We have targeted our outreach efforts toward our senior communities throughout the Town such as Park Hill Senior Housing, Spring Village Senior Housing, and our 55 senior active communities of Hillside Farms and Coleman Farms.

Our Elder Wellness Programs are offered on a continuing basis and consist of free blood pressure and free blood sugar screenings, foot care services, the Annual Flu Clinic, cholesterol screenings, exercise classes, and free glaucoma exams. All are offered to assist seniors in maintaining a healthy and productive lifestyle.

Coffee Conversations continue to be popular with our community elders in providing the opportunity for seniors to meet with our Town officials in an informal, bi-partisan forum. These meetings are well-attended and encourage senior involvement in the community. We continue to involve the Superintendent of Schools to speak to our group about the school budget. This exchange of information is pertinent to involving senior citizens with the opportunity to learn about issues facing the school system in addition to providing an opportunity to attend a budget forum/presentation during the *day time hours*. Most Town meetings are traditionally held in the evening, a time that many seniors are unable to attend.

We continue to draw in large crowds for our popular Monthly Socials (which include live entertainment), Annual Thanksgiving Dinner, Annual Christmas Dinner, and our Annual Senior Picnic. This past year, the center held a catered dinner/dance to commemorate the completion of our twenty-fifth year of operation. We provide weekly transportation to local grocery stores and daily transporta-

tion to our Senior Community Café (located in the Senior Center). Here seniors can enjoy a hot, nutritious meal at a nominal fee. Senior Centers are often an important source of nutrition for our elders.

Last year our agency, like all Town agencies, suffered substantial cuts to our operating budget. At one point last year there was talk of eliminating one day of services per week for the senior center as well as all Town offices. This initiative, if enacted, would be devastating to a large population that relies on the vital services that we bring to this community.

We continue to take advantage of state and federal funding to offset our transportation costs. Additionally, our senior patrons contribute annual donations to the transportation program. We continue to apply for grant monies, look to monetary support from our business community, and look to volunteers to offset costs. Budget cuts continue to mean that we will be unable to participate in occasional weekend and evening community events. Budget cuts again mean this past year we were unable to secure increased hours for our secretarial position, which continues to remain at 19 hours weekly amidst an ever-growing population in our community.

Addressing the needs of a diverse population is challenging therefore we strive to provide a wide range of programs. Services are well-attended and heavily utilized. Our success is a reflection of a dedicated staff, as well as the many collaborative efforts and the interagency cooperation that we receive from community groups and local businesses. Seniors are living longer and healthier lifestyles, as seen in the growth of several active adult communities in our Town. Senior centers provide a safe place for seniors to get and receive vital services to maintain independent healthy lifestyles, to keep in touch with the community events, to get to know the Townspeople and services available to them. Just as young families moving into our community investigate our educational system as a deciding factor to relocate, our retired population is doing the same but with their attention to senior services. For many seniors, services provided by senior centers have become the deciding factor in their decision to locate into our community. The continuing success of the center is contingent upon adequate funding and support for these services.

In my twenty-third year as Director of the East Windsor Senior Center, I look forward to the opportunity to serve you.

Respectfully,

Laura J. Clynch, **Director of Senior Services**

BROAD BROOK LIBRARY

The Broad Brook Library is located at 78 Main Street in the Broad Brook section of East Windsor.

The Library was established in 1919 and was originally in the basement of the Broad Brook Congregational Church. In the early 1940's, through the generosity of the Broad Brook Woolen Mill, the Library was relocated at the corner of Church and Main Streets.

With an appropriation of \$10,500.00 from the Town, the Library maintains the physical plant as well as the purchase of new books.

We circulated 8,120 books last year, approximately 4600 adult and 3500 juniors. A fax machine and copier are available for our patrons.

We make home deliveries for our local homebound readers and in addition to our regular hours, Tuesdays 1pm to 7pm and Saturdays 10am to 12pm, the Library is available by appointment.

- Chairman John Rajala
- Vice Chairman Donald Ojantakanen
- Secretary/Treasurer Beverly Percoski
- Librarian Marilyn Rajala
- Claire Badstubner
- Frank Gowdy
- Marion Griswold
- Helen Kessler
- Eileen Koetsch
- Sophia Muska
- Dennis Soucy

Respectfully submitted,

John E. Rajala, **Chairman, Board of Directors**
Broad Brook Library - Board of Trustees

LIBRARY ASSOCIATION OF WAREHOUSE POINT

Library Association of Warehouse Point
107 Main Street
East Windsor, CT 06088
(860) 623-5482 FAX (860) 627-6823

Annual Report to the Town Fiscal Year 2005-2006

The mission of the Library Association of Warehouse Point is to satisfy the cultural, informational, educational, and leisure reading needs of the residents of East Windsor by providing a multimedia environment, exhibits, and space for programs and meetings. To meet these goals, the library maintains a collection that has grown to almost 40,000 items. These include books, magazines, large print books, talking books on cassette tape, and compact disc, videotapes, DVD's, musical compact discs, CD-ROMs, and access to electronic databases.

Library users visited the library almost 26,000 times last year and borrowed over 56,000 items. Over the past 12 years, circulation of library materials has seen a 49% increase while the number of people using the library has seen a 27% increase. The library staff answered over 9,000 reference questions last year.

The Library's Youth Services Department offers a variety of programs for pre-school and school-aged children including story times and craft programs, as well special visits from Santa Claus, various story tellers and performers.

The library also sponsors programs for adults: book discussions, craft programs, and business programs. The library also offers a variety of local history and Connecticut History programs thanks to the efforts of the East Windsor Historical Society and the Friends of the Library.

The Library offers a home delivery and pick up service for any resident who, because of health or physical problems, cannot get to the library. A call to the library is all that is needed to make arrangements.

Town residents once again responded generously to the Library's annual fund drive donating over \$10,000. The funds were used to upgrade the various areas of the library's collections and helped to double the amount of money the Library was able to spend on its collection. While the original purpose of the annual fund drive was to support projects not covered by its annual budget, such as the purchase of computers and the make-over of the Community Room, over the past few years it has become necessary to use the fundraiser as a means of providing adequate funding for the library's collection development budget to meet the growing needs of our customers. A new service the library began offering this past year was providing downloadable audio books that can be accessed through the library's website.

The Library has a dedicated Friends of the Library group that assists the library with meeting the needs of library users. The proceeds from The Friends' annual used book sale are used to support the growth of the library's DVD and audio book collections as well as purchase much needed equipment and furniture for the Children's Department. The Friends of the Library also purchases family passes to area museums for the Library to circulate. These passes offer free or reduced family admission rates. Museum passes available are: The Connecticut Trolley Museum, The Lutz Children's Museum, Mystic Aquarium, The New England Air Museum, The Science Center of Connecticut and Roaring Brook Nature Center, The Springfield Library and Museums, and the Mashantucket Pequot Museum and Research Center.

Through an annual donation from the East Windsor Lions Club the

Library is able to maintain its Large Print Book collection, an area of the collection that has seen its circulation increase 336% over the last 10 years.

This year the library is embarking on a project to digitize the archival collection of photographs, postcards, and manuscripts for access by library users. It is hoped that this project will also include digitizing The East Windsor Enterprise, a weekly newspaper published in the early 1960's. The library's copies of this publication are much too fragile to allow people to look through them. By digitizing them, we can make them available to the public.

The Library is open Monday and Tuesday, 10:00 am - 8:00 pm; Wednesday, Thursday, and Friday, 10:00 am - 5:00 pm; and Saturday, 10:00 am - 3:00 pm. The Library is closed on Saturday during July and August. The Library's collection and databases can be accessed from home or work through its website at www.warehousepoint.lib.ct.us. The Library's phone number is 623-5482 or visit us at our website.

Respectfully submitted,

Vincent J. Bologna, **Director**

EAST WINDSOR WATER POLLUTION CONTROL AUTHORITY

The Water Pollution Control Authority is responsible for operation and maintenance of the Town's collection and wastewater treatment facilities. The Authority is comprised of five regular members and two alternate members. Each member is appointed to a term of four years. Paul Anderson is the current WPCA Chairman and Tom Davis is the WPCA Vice Chairman.

The revenue required to effectively operate the facilities is collected through an annual sewer use charge fee. An annual sewer use charge bill is sent to all of the units connected to the sanitary sewer system. The resulting revenue pays for all direct costs associated with operation and maintenance of the facilities. The FY 2005-06 operating budget for the WPCA was \$913,378.

Currently, there are 4,488 sewer use charge units distributed throughout the 2,175 connections to the system. Each unit paid a sewer use charge of \$180. The difference between the operating budget and the amount billed to customers comes from interest earned, late fees, collected delinquencies, and surplus from the previous budget years.

Long-range capitol improvement plans of the WPCA consist of upgrading its older pumping stations.

Nitrogen Permit Limits associated with the State of Connecticut Long Island Sound study began this year. This is a 15-year plan instituted by the Department of Environmental Protection to reduce the amount of nitrogen reaching Long Island Sound and ultimately improve its water quality. Each year, the DEP will review the nitrogen reduction performance of all of the municipal wastewater treatment plants in Connecticut and either charges them a fee or issues them a nitrogen credit based upon the previous year's nitrogen reduction levels achieved. Your facility is already achieving the 15 year goal assigned to it and as such has received a nitrogen credit in the amount of \$9,224 from a pool collected from other municipalize unable to reach their required limits.

Respectfully submitted,

Kevin Leslie, **Superintendent**

NORTH CENTRAL DISTRICT HEALTH DEPARTMENT

The North Central District Health Department provides East Windsor with full-time health department services and is on call seven days a week twenty-four hours a day for emergencies.

The Department is governed by a Board of Directors (Board of Health) in accordance with the General Statutes of Connecticut. Carol Sargent and Cecelia Mickey serve as East Windsor's representative to the Board.

The Health Department is staffed by a Director of Public Health, a Chief of Environmental Services (both Registered Sanitarians), an Emergency Response Coordinator, a part-time Health Educator, seven sanitarians and a support staff of approximately 2.5 clerical workers. The Department has a medical advisor and contracts for bookkeeping, auditing, and legal services.

THE PRIMARY MISSION

The primary mission of the NCDHD is disease prevention and surveillance and health promotion in the district's population. The District is responsible for programs in a number of areas including:

- Preventing epidemics and outbreaks of diseases, undertaking epidemiological investigations, follow-up and working to prevent the spread of communicable diseases such as tuberculosis, hepatitis, sexually transmitted diseases, and the like.
- Assisting private physicians in obtaining free vaccine from the state for childhood immunizations.
- Inspection of restaurants, other food service establishments and facilities and the epidemiological investigations follow-up and prevention of the spread of food borne diseases.
- Safety inspections of schools, convalescent homes, and other institutions.
- Water quality testing of bathing areas.
- Review, testing and approval of new septic systems, as well as the review and approval of plans for system repairs and/or expansion.
- Review of laboratory testing of well water for approval of new wells for homes.
- Provision of laboratory testing of drinking water, paint samples for lead, blood, stool, and other samples as may be necessary in the investigation of outbreaks and illnesses.
- Investigation of complaints in regard to public health hazards, nuisances, rodent or insect control.
- The provision and support of health education and prevention programs.
- Monitoring the health status of the population.
- Assistance to the Department of Environmental Protection upon request for help in collection of samples or for follow-up or investigation of specific problems.
- Development and implementation of Regional Points of Dispensing (POD) clinics to dispense medications or vaccinate for post exposure to Smallpox, other biological agents, or other natural outbreaks; all hazard emergency response plan to respond to, mitigate, and recover from natural and manmade disasters to protect the populations of the District.

HIGHLIGHTS

This past year, the Director of Public Health managed the department's four offices and worked to purchase and renovate a headquarters building for the health department in Enfield at 31 North Main Street. He continued work and testing of a plan for the transport vaccination or medication of all Town residents should a influenza or other disease bioterrorism event occur where there is a need for mass medication or vaccination and handled endless miscellaneous requests and complaints, worked on childhood obesity prevention and many other programs.

During the 2005-2006 building year, new soil testing and new proposed subdivision work in East Windsor had declined compared to the last few years. However, the new septic system plans submitted for review and construction permits issued for new work was greater than the previous two years. As sewered areas increase, the testing of new lots to be serviced by septic systems will decrease.

The Health District licensed 68 food service facilities and conducted 122 inspections of those facilities that include full service restaurants, fast food establishments, school cafeterias, day care centers, convenience and grocery stores. We sponsored a Serv-Safe food safety class for interested applicants to obtain a food safety certificate. The department continues to work with and provide food safety education to various non-profits and civic organizations serving food to the public.

In 2005-2006, the North Central District Health Department offered several health education programs open to residents of our District. These programs included an ACTIVE exercise program through the East Windsor Senior Center, a Nutrition Education program for residents 18 years and older at the Warehouse Point Library, a Childhood obesity program for parents of children in grades 1-4 in one school system and will expand and move that program into other towns in the coming years. All of our advertised programs are open to residents in our member towns.

You can now view the latest information on health education, West Nile Virus and other important issues as well as print application forms for permits from our website at www.NCDHD.org.

SUMMARY OF ENVIRONMENTAL SERVICES ACTIVITY

The following inspections and investigations are listed. It should be noted that the raw numbers are no indication of time spent or the relative complexity of inspections, therefore a comparison is only possible in the most general sense.

N.C.D. HEALTH DEPARTMENT	2004-2005	2005-2006
Soil Tests (total): New	21	12
Repair	9	8
Septic Permits: New	29	34
Repair	16	18
Septic Inspections	163	155
Well Permits	30	27
Additions Reviews (on well/septic)	54	30
Plans Reviewed: Subdivisions (total lots)	4/39	2/7
New Plot Plans	41	54
Repairs	20	17
Wells Only	11	10
Well Water Test Reviews	16	19
Permits to Discharge	34	37
Food Licenses Issued	75	68
Temporary Food Permits	21	24
Food Service Inspections	171	122
Plans Reviewed for Food	6	5
Food Orders Issued	13	20
Complaints (total):	44	51
Garbage & Refuse	6	7
Housing	13	18
Rodents & Insects	4	5
Sewage Overflow	5	3
Water Quality	1	2
Food Complaints	11	13
Miscellaneous	4	3
Complaint Orders Sent	9	4

Respectfully submitted,
Raymond Renaudette, **Chairman**

CONSERVATION COMMISSION / INLAND WETLAND AGENCY

The Inland Wetlands and Watercourses Agency's mission is to protect the inland wetland and watercourse resources of the Town of East Windsor by effectively implementing and enforcing the Inland Wetland and Watercourse Regulations. The Agency reviews all developmental activities proposed within and adjacent to inland wetland and watercourse areas at regular monthly meetings held on the first Wednesday of each month. We urge the public to attend these meetings and to call the office for any information concerning inland wetlands and watercourses.

The Agency is a regulatory body authorized and required by Connecticut State Statute. The Agency is assisted by Nancy Rudek, Inland Wetland Agent, as well as Planning & Development Department staff. The Commission is comprised of seven regular members and three alternates appointed by the Board of Selectmen to serve staggered four-year terms. In December, Linda K. Kehoe was elected to serve as Chairman, Michael Ceppetelli as Vice Chairman, and Rene Thibodeau as Secretary. The other members include: Michael Sawka, John Malin, Michael Koczera, Richard Osborn, Janice Warren and Tina McCarter. There is currently one alternate position available.

During the Fiscal year 2005-2006, the Inland Wetland Agency received a total of 37 applications. Of those applications, 18 were granted permits for regulated activities, 1 modification, 4 amendments, 1 denial, 2 withdrawn applications, 2 jurisdictional rulings, 7 agent decisions, and 2 permitted uses as-of-right. The Inland Wetland Regulations and application forms can be found on the Town's website at www.eastwindsorct.com.

At this time, the Natural Resources Protection Committee (NRPC) serves as the Conservation Commission. Janice Warren is the overlapping member from the IWA. The committee is continuing to work on the Natural Resource Inventory as the first step in developing an overall open space plan. When the plan is completed it will be available as a guide to land use boards and a guide to coordinate Town property purchases. The NRPC is also actively seeking bonding funds for the purchase of open space in response to the citizen requests in the Plan of Conservation and Development.

The IWA/CC is constantly seeking out continuing education for its members and staff. This year that included the Annual CACIWC Conference to be kept up to date on environmental and legal issues, the DEP Municipal Inland/Wetland Commissioner's Training Program to refine specific skills and learn action responses to common wetland concerns, and a DEP training video to review the roles, responsibilities and legal definitions for IWA members. East Windsor also hosted a regional Terrace Escarpment Workshop presented in great detail by David Askew of the North Central Conservation District.

In the lull created by the Planning and Zoning Commission's moratorium, we were able to discuss at length and update our Conservation Easement document. This year we protected wetland and watercourses by easement on eight applications. The Agency also was able to take the time to draft, review and pass by-laws.

Respectfully submitted,

Linda K. Kehoe, **Chairman**

PUBLIC WORKS / ENGINEERING

The Public Works/Engineering Department consists of 6 highway workers, 1 working foreman, 1 part time administrative assistant, and a Director of Public Works/Town Engineer/Tree Warden.

The Public Works Division is responsible for the maintenance of approximately 70 miles of Town roadways including pavement patching, overlayment and chip sealing, maintenance of storm drainage and waterways, snow plowing and sanding, the removal of dead trees within the Town's right-of-ways, and the responsibility of maintenance of Town owned buildings.

We also assist with the hazardous waste collection day in the spring and provide manpower and equipment to assist other Town departments with the moving of furniture and other items.

We are on call 24/7 to the East Windsor Police Department to remove downed trees, and other items that create hazardous conditions, from Town roads.

The Engineering Division is responsible for the design of Town roadway and drainage projects. We also review plans submitted to the Planning & Zoning Commission, the Wetlands Commission, and the Water Pollution Control Authority, and oversee all roadway and site development construction projects in Town.

Respectfully submitted,

Leonard J. Norton, P.E.

Director of Public Works/Town Engineer/Tree Warden

ECONOMIC DEVELOPMENT COMMISSION

The East Windsor Economic Development Commission has implemented a strategy to grow the Town in two ways: external and internal development. External development is a program the EDC is using to promote the Town outside the immediate area.

In the past year, the EDC has developed a marketing brochure as well as a 10 point fact sheet, posted on the East Windsor website, to attract potential businesses searching for the ideal area to locate.

The EDC has also reached out to several business and property owners to pull them into East Windsor for potential development. Internal development is the education of East Windsor to encourage positive growth.

In recent actions, the Town lost an opportunity to create a valuable resource that would have aided in the growth of the Town. Misinformation was the cause of this issue and it is the EDC's goal to properly inform our Town to support planned development and to support our most valuable assets - our existing businesses.

By understanding the concerns of the Town and by working with our fellow boards, the EDC is building the framework to educate and foster positive development of East Windsor.

Respectfully submitted,

Eric Moffett, **Chairman**

BUILDING DEPARTMENT

The Building Department seeks substantial compliance with all provisions of The 2005 State of Connecticut Building Code. The Town of East Windsor adopted basic provisions in 1968 and total adoption of the State Codes in 1972. The department acts on all questions relative to the mode or manner of construction, the method and materials proposed in the construction of any and all structures, including but not limited to additions, alterations, repairs, removal, demolition, installation of service equipment, and the location, use, occupancy, and maintenance of all buildings and structures, except as otherwise specifically provided for by statute.

Currently, in fiscal year 2005/2006, there are two full time employees with the support of one part-time administrative employee.

The staff assists the public with building code queries, the permitting process, inspections, violations, and the issuance of Certificates of Occupancies. We provide a wide array of assistance to attorneys, appraisers, architects, engineers, contractors, real estate agents, businesses, and homeowners.

We work in conjunction with the following agencies: Town Fire Marshall, District Fire Marshall, North Central Health Agency, Planning & Zoning, Wetlands, The Water Pollution Control Authority, State Department of Transportation, Town Engineer, the East Windsor Police Department, all utility companies servicing the Town of East Windsor, the State Department of Consumer Protection and the State Department of Environmental Protection.

The Building Department's hours of operation are as follows:

8:30 am to 4:30 pm Monday through Wednesday

8:30 am to 7:00 pm Thursday

8:30 am to 1:00 pm Fridays

We appreciate the opportunity to serve the community with convenient hours, particular to the late Thursday schedule and welcome public comment and criticism in order to provide a complete and professional service. As we continue with the remarkable transition and transformation our community is faced with, we also appreciate your understanding of the strain our community is under as we strive to achieve our potential in serving the current request for service.

Building permits issued from July 2005 to June 2006:

Quantity	Description	Estimated Cost of Construction
79	Single Family House	\$10,830,904
191	Residential Additions and Renovations	2,006,594
19	Demolition Permits	164,850
5	Mobile Homes	107,500
82	Other Structures	855,489
24	Swimming Pools	182,704
7	New Commercial / Industrial Buildings	5,321,549
53	Additions and Renovations to Commercial / Industrial Buildings	5,062,901
711		\$19,469,590

Mechanical and other permits issued from July 2005 to June 2006:

Quantity	Description	Estimated Cost of Construction
293	Electrical Permits	\$1,653,794
155	Plumbing Permits	843,457
225	Heating Permits	2,008,462
16	Sign Permits	89,370
22	Woodstove Permits	42,330
711		\$4,637,413

SUMMARY FOR 2005-2006:

- Total Number of Building and Other Permits: 1,171
- Amount of Fees Collected for Permits: \$318,850
- Projected Income: \$300,000
- Revenues Above Projection : + \$18,850
- Total Estimated Construction Cost of Permits Issued: \$28,910,376
- Emergency Calls 14 — Hours 29.5
- Copying: \$4.00

Respectfully submitted,

Rand Davis Stanley, **Building Official**

BUILDING COMMITTEE

The East Windsor Building Committee regularly meets on the second Monday of every month at the Board of Education offices.

The Committee, under the direction of the Board of Selectmen, is responsible for all Town owned buildings and real estate in the Town of East Windsor and oversees all new building construction, repairs and renovations.

The Building Committee consists of nine members. This past year Ken Crouch served as Chairman of the committee and Jim R. Miller, Jr. served as Vice Chairman. The remaining members are Edward Filipone, Stanley Kement, Jr., Tim Thurz, Peter Sanders, Steve Pilch, and Cliff Nelson. Laurie Slate is the commission's recording secretary for its meeting.

This year the Building Committee has been involved in the following projects:

1. **Volunteer Park** – The project is complete. There are funds remaining that await direction from the Selectman's Office as to any further items to be purchased or constructed.
2. **Broad Brook Restroom Renovations** – The Broad Brook Elementary School underwent renovations to four (4) restroom/coatrooms during 2006. This project was completed on time and under budget.
3. **Salt Shed** – The salt shed is nearing completion. All that remains is the construction of the roof and some electrical items. The salt shed should be weather tight and ready for use for the coming winter.
4. **Police Department Renovations** – This project is almost complete. There are some small items that need to be finished.

Respectfully submitted,

Kenneth Crouch, **Chairman**

PLANNING & DEVELOPMENT DEPARTMENT

During every fiscal year the Department of Planning and Development continues its efforts to provide a greater level of service to the community. Serving towards that goal, the employees of the department are a full-time Director/Town Planner (Laurie P. Whitten, CZEO, AICP), a full-time Assistant Town Planner/Wetlands & Zoning Enforcement Official (Nancy J. Rudek, CZEO), full-time Administrative Assistant (Marlene Bauer), and a part-time Clerical Assistant (Ginny Powers).

The Department of Planning and Development provides staff assistance to the Planning and Zoning Commission, Zoning Board of Appeals, Conservation Commission/Inland Wetlands and Watercourses Agency, and Economic Development Commission. This includes a full range of administrative, clerical, technical, and policy services to the land use boards, while meeting the changing demands of the community.



The department operates under the control of State Legislature, and Local Ordinances and Regulations. It is the Staff's job to adhere to these legal guidelines, while facilitating the process for all involved. With this in mind, Staff services also include assistance to the public, our clients. We are there to help with land use questions, and to assist in the application and permitting process. We have an open door policy, and promote preliminary discussions for any proposal.

During the fiscal year 05-06, staff worked on projects such as the rewriting of residential regulations during the 9-month residential moratorium, and the initiation of the comprehensive re-writing of the zoning regulations.

During the fiscal year 255 zoning permits were issued, compared to 285 for the previous year.

The permits were divided into the following categories:

PERMITS	FY 04-05	FY 05-06
Single-family homes	50	49
Multi-family units	24	9
Accessory (in-law) apartments	0	0
Additions / Improvements to Residential	110	74
New Commercial / Industrial	15	8
Other Commercial/Industrial (Signs / Additions, etc.)	21	26
Other Residential / Institutional	3	5
Active Adult Units	32	29

Zoning Permit fees brought in \$14,627 this year compared to \$19,167 last year.

Respectfully submitted,

Laurie P. Whitten, CZEO, AICP

ZONING BOARD OF APPEALS

The Zoning Board of Appeals consists of five regular members and three alternates who are elected for four-year terms. This past year Michael Ceppetelli served as Chairman, with Stanley Paleski, Jr. as Vice Chairman, and Cliff Nelson as Secretary. The other regular members are Mary Buckley and Peter Pippin, with Thomas Arcari, Thomas Gudzunus and Daniel Leone, Jr. serving as alternates.

The primary function of the Zoning Board of Appeals (ZBA) is to review and act upon applications for variances from the Zoning Regulations when it is determined that a literal interpretation of the law would create a unique hardship. The ZBA also hears and decides appeals where citizens allege that there is an error in any

order, requirement, or decision made by the Zoning Enforcement Officer. The ZBA is staffed through the Planning and Zoning Department. This department handles applications and provides information to the public. The ZBA meets on the first Monday of each month at the Town Hall. All hearings are open to the public. Citizens may speak for or against an application or may question the ZBA or applicant regarding a pending application.

This year the ZBA held 10 regular meetings at which 10 variances were requested resulting in 9 approvals and 1 denial. There was also 1 appeal of a decision made by the Zoning Enforcement Officer, which was denied. Application fees totaling \$984 were collected this fiscal year.

Respectfully submitted,

Michael Ceppetelli, Chairman

PLANNING & ZONING COMMISSION

The Planning and Zoning Commission (PZC) typically meets on the second Tuesday of every month for Regular Meetings and the fourth Tuesday of every month for Working Sessions. The Commission consists of five regular members and three alternates, all appointed by the Board of Selectman to serve five year staggered terms. Commission members elect their own officers every October. This past year Gary Guiliano served as Chairman of the Commission, Frank Gowdy as Vice Chairman, and Kevin Saunders as Secretary. The remaining regular members are Tim Rodrigue and Joe Ouellette. Serving as alternates are Dave Tyler, John Kehoe, and John Matthews. Peg Hoffman is the Commission's recording secretary for their meetings.

The Commission reviews and acts on applications for Commercial and Residential development as well as proposed changes to the Plan of Conservation and Development, Subdivision, and Zoning Regulations.

In FY 05-06, responding to rapidly increasing residential development, a preponderance of residential applications, and shortcomings in both the subdivision and zoning regulations, the PZC established a 9-month residential moratorium. Through a series of workshops, the PZC worked together with a consultant, concerned citizens, and staff to rewrite the residential components of the regulations. The resulting regulations promote managed residential growth, improved development patterns, preservation of open space, and enhanced infrastructure design, including requirements for sidewalks and trail systems.

In an effort to promote viable economic development and varied housing stock, the PZC approved a 220-unit multi family complex on North Road. The proposal included a sewer expansion that could have benefited the Town by meeting the goal of the Plan of Conservation and Development to increase economic development along the Rte. 140 corridor. This collaborative sewer proposal was rejected at Town Meeting. It is unfortunate that the Town will not reap the added economic benefits from this project. A comprehensive rewriting of the entire zoning regulations was also initiated. Being a major undertaking, the updated zoning regulations are expected to be adopted in FY 06-07.

The PZC is staffed through the Department of Planning and Development. Copies of all land use regulations can be viewed or purchased in this office located at the Town Hall. Regulations may also be viewed at local libraries. The Planning Office also has application forms, bylaws, and procedural checklists. Many of these items are available on the Town's website at www.eastwindsorct.com.

The PZC held 21 Regular Meetings and 9 Special Meetings/Work Sessions. Applications received are broken down into the categories of Site Plan Reviews (24), Special Use Permit requests (10), Subdivision/Resubdivisions (9) involving 63 new lots, Zone Changes (2), and Text Changes (3). The following fees were received by the East Windsor Planning and Zoning Commission during the past fiscal year: Hearing/application fees \$32,752; Sale of Regulations \$559; Miscellaneous \$1,349; and Open Space Fees \$17,314.30 for a total of \$51,974.30.

Respectfully submitted,

Gary Guiliano, Chairman

Financial Statements and Supplemental Schedules

Town of East Windsor

Year Ended June 30, 2006

With Independent Auditors' Report

TOWN OF EAST WINDSOR, CONNECTICUT

TABLE OF CONTENTS
JUNE 30, 2006

	Page
FINANCIAL SECTION	
Independent Auditors' Report.....	19
Management's Discussion and Analysis	20
Exhibit	
Basic Financial Statements:	
Government-wide Financial Statements:.....	24
I Statement of Net Assets	
II Statement of Activities	
Fund Financial Statements:	25
Governmental Funds:	
III Balance Sheet	
IV Statement of Revenues, Expenditures and Changes in Fund Balances	
Fiduciary Funds:	26
V Statement of Fiduciary Net Assets	
VI Statement of Changes in Plan Net Assets – Pension Trust Fund	
Notes to Financial Statements	26
Required Supplementary Information:	
General Fund:	
RSI-1 Schedule of Revenues and Other Financing Sources – Budget and Actual	
RSI-2 Schedule of Expenditures and Other Financing Uses – Budget and Actual	
Combining and Individual Fund Statements and Schedules:	
General Fund:	
A-1 Comparative Balance Sheet	
A-2 Report of Tax Collector	
Nonmajor Governmental Funds:	
B-1 Combining Balance Sheet	
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Agency Funds:	
C-1 Combining Statement of Net Assets	
C-2 Combining Statement of Changes in Assets and Liabilities	
Capital Assets Used in the Operation of Governmental Funds:	
D-1 Comparative Schedule by Source	
D-2 Schedule by Function and Activity	
D-3 Schedule of Changes by Function and Activity	
General Long-Term Debt:	
E Statement of Debt Limitation	



Scully & Wolf, LLP / Certified Public Accountants / Glastonbury, Connecticut 06033

INDEPENDENT AUDITORS' REPORT

Board of Finance
Town of East Windsor
East Windsor, Connecticut

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of East Windsor, Connecticut, as of and for the year ended June 30, 2006, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the 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, each major fund, and the aggregate remaining fund information of the Town of East Windsor, as of June 30, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2006 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 35 through 40 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. 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's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have 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.

October 27, 2006

TOWN OF EAST WINDSOR, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2006

This discussion and analysis of the Town of East Windsor, Connecticut's ("Town") financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2006. Please read this MD&A in conjunction with the Town's financial statements, Exhibits I to VI.

FINANCIAL HIGHLIGHTS

- Net assets of our governmental activities increased by \$1.7 million, or nearly 11.5 percent.
- During the year, the Town had expenses that were \$1.7 million less than the \$32.3 million generated in tax and other revenues for governmental programs.
- Total cost of all of the Town's programs was \$30.6 million with no new programs added this year.
- The General Fund reported a fund balance this year of \$3.8 million.
- The resources available for appropriation were \$791 thousand more than budgeted for the General Fund. Expenditures were kept within spending limits.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The statement of net assets and the statement of activities (Exhibits I and II, respectively) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements are presented in Exhibit III to VI. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The analysis of the Town as a whole begins on Exhibit I and II. The statement of net assets and the statement of activities report information about the Town as a whole and about its activities for the current period. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net assets and changes in them. The Town's net assets, the difference between assets and liabilities, is one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

In the statement of net assets and the statement of activities, the Town reports its activities:

- *Governmental activities* – The Town's basic services are reported here, including education, public safety, conservation and health, highways, sanitation, surety bonds, culture and recreation, debt service, and general administration. Property taxes, charges for services, and state and federal grants finance most of these activities.

Fund Financial Statements

The fund financial statements begin with Exhibit III and provide detailed information about the most significant funds – not the Town as a whole. Some funds are required to be established by Charter. However, the Board of Finance establishes many other funds to help control and manage financial activities for particular purposes (like the Sewer Operating Fund and the Sewer Assessment Fund) or to show that it is meeting legal responsibilities for using grants, and other money (like grants received for education from the State and Federal governments). The Town's funds are divided into two categories: governmental and fiduciary.

- *Governmental funds (Exhibit III and IV)* – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.
- *Fiduciary funds (Exhibit V and VI)* – The Town is the trustee, or fiduciary, for its employees' pension plans. All of the Town's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's government-wide activities net assets changed from a year ago increasing from \$14.9 million to \$16.7 million. The analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Town's governmental activities.

**Table 1
Net Assets**

	Governmental Activities	
	2006	2005
Current and other assets	\$12,905,285	\$11,961,482
Capital assets.....	<u>21,243,889</u>	<u>20,974,745</u>
Total assets.....	<u>34,149,174</u>	<u>32,936,227</u>
Long-term debt outstanding.....	15,923,394	16,609,134
Other liabilities.....	<u>1,556,417</u>	<u>1,383,579</u>
Total liabilities.....	<u>17,479,811</u>	<u>17,992,713</u>
Net assets:		
Invested in capital assets, net of debt.....	7,509,844	7,983,258
Restricted.....	33,735	32,906
Unrestricted.....	<u>9,125,784</u>	<u>6,927,350</u>
Total net assets.....	<u>\$16,669,363</u>	<u>\$14,943,514</u>

Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – changed from \$6.9 at June 30, 2005 to \$9.1 million at the end of this year.

Part of the increase in unrestricted net assets is due to an increase in property taxes, a result of increased real estate activity within the Town. The increase is also due to an increase in operating grants and contributions including state assistance in education.

**Table 2
Changes In Net Assets**

	Governmental Activities	
	2006	2005
Revenues:		
Program revenues:		
Charges for services.....	\$ 2,656,718	\$ 2,163,436
Operating grants and contributions.....	8,170,900	6,979,384
Capital grants and contributions.....	74,206	657,962
General revenues:		
Property taxes.....	20,424,001	19,168,314
Grants and contributions not restricted to specific purposes.....	604,989	510,409
Unrestricted investment earnings.....	393,313	219,380
Other general revenues.....	<u>7,115</u>	<u>1,241</u>
Total revenues.....	<u>32,331,242</u>	<u>29,700,126</u>
Program expenses:		
General government.....	3,274,821	2,887,597
Public safety.....	4,805,708	4,468,412
Conservation and health.....	388,419	317,958
Highways.....	1,061,047	1,079,171
Sanitation and waste removal.....	1,843,018	1,767,261
Insurance and surety bonds.....	247,460	324,511
Culture and recreation.....	519,473	516,180
Education.....	17,832,707	16,663,452
Miscellaneous.....	167,175	202,231
Interest on long-term debt.....	<u>465,565</u>	<u>482,117</u>
Total program expenses.....	<u>30,605,393</u>	<u>28,708,890</u>
Increase in net assets.....	<u>\$ 1,725,849</u>	<u>\$ 991,236</u>

The Town's total revenues were \$32.3 million. The total cost of all programs and services was \$30.6 million. Our analysis below separately considers the operations of governmental activities.

Governmental Activities

Revenues of the governmental activities increased in 2005-2006 largely because of increased property tax collections. Due to a \$756,239,060 Grand List, a new mill rate of 27.8123 was placed into effect on July 1. The grand list increased, approximately 3.9 percent or \$28,575,694.

New construction was also reflected in building department revenues of \$312,754, which was \$12,754, more than budgeted. Also low mortgage rates resulted in high activity in the Town Clerk's Office, which collected \$309,692 in revenues, \$84,692 more than budgeted.

Table 3 presents the cost of each of the Town's five largest programs - education, public safety, general government, sanitation and waste removal, and highways - as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the Town's taxpayers by each of these functions.

**Table 3
Governmental Activities**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Education	\$17,832,707	\$16,663,452	\$10,541,719	\$10,266,824
Public safety	4,805,708	4,468,412	4,587,741	4,145,961
General government	3,274,821	2,887,597	1,562,667	1,538,555
Sanitation and waste removal	1,843,018	1,767,261	541,104	903,454
Highways	1,061,047	1,079,171	871,123	409,499
All others	<u>1,788,092</u>	<u>1,842,997</u>	<u>1,599,215</u>	<u>1,643,815</u>
Totals	<u>\$30,605,393</u>	<u>\$28,708,890</u>	<u>\$19,703,569</u>	<u>\$18,908,108</u>

TOWN FUNDS FINANCIAL ANALYSIS

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the balance sheet - Exhibit III) reported a combined fund balance of \$7.8 million, which is a change from last year's total of \$7.6 million. Included in this year's total change in fund balance, is an increase of \$460,485 in the Town's General Fund. The primary reasons for the General Fund's increase mirror the governmental activities analysis highlighted in Exhibit IV.

The Capital and Nonrecurring Fund increased by \$367,793. Major activity in the fund included: Installation of Heating System at the Annex, Town wide Drainage Projects, and Replacement of the Town Hall Roof.

General Fund Budgetary Highlights

Total local revenues had a favorable variance when compared to the budget in the amount of \$791,156. Charges for services had a favorable variance with \$12,754 more than budgeted collected by the building department, \$84,692 more than budgeted collected by the Town Clerk, and \$19,767 coming from the Planning and Zoning Department.

Intergovernmental revenues showed a favorable variance, although there was a reduction in Telecommunications Tax, and a reduction in the Mashantucket Pequot Grant. A favorable budget variance was also recognized in interest earned from investments. This was due to a higher rate of return on temporary General Fund cash investments with an amount received that was \$186,214 more than budgeted.

General Government - positive expenditure variances were due from a general savings in most departments, but primarily in the fire protection (water) line \$23,905 was saved due to active water conservation. Overall we saved \$191,205 due to conservative spending allocations.

Additional Appropriations were needed in various salary lines (\$17,359) due to contract settlement with the Supervisor's Union.

An increase in the cost of utilities, particularly, gas and oil, necessitated an added appropriation of \$29,163.

Appropriations were needed in the Town Counsel and Legal line due to various personnel issues (\$19,520) and in the registrar's budget to cover budget referendums (\$12,850).

Public Safety - the Warehouse Point Fire Department required an additional \$5,700 for replacement of Light Tower for Rescue 138 and \$104,070 was transferred to the police budget to cover overtime and other related costs.

There was an overall savings of \$92,123 in the personnel Benefits Budget; this was attributed to lower rates after budget was adopted, higher employee contributions, and the adoption of a payment in lieu of policy.

The aforementioned items combined with the planned \$400,000 use of fund balance to minimize the annual tax impact to residents resulted in completing the June 30, 2006 year with an unreserved and undesignated fund balance of \$3,442,968.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2006, the Town had \$21.2 million invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment, roads, bridges, and water and sewer lines - Table 4. This amount represents a net increase (including additions and deductions) of \$269 thousand or 1.28 percent, over last year.

**Table 4
Capital Assets at Year-end (Net of Depreciation)**

	Governmental Activities	
	<u>2006</u>	<u>2005</u>
Land.....	\$ 4,432,065	\$ 4,432,065
Buildings and improvements.....	12,563,053	12,220,202
Machinery and equipment.....	1,216,427	1,274,448
Construction in progress.....	1,786,317	1,774,779
Infrastructure.....	<u>1,246,027</u>	<u>1,273,251</u>
Totals.....	<u>\$21,243,889</u>	<u>\$20,974,745</u>

The Town's fiscal-year 2006-07 capital budget calls for it to spend another \$641,508 for capital projects, principally for: Public Safety Communications System, Bathroom Renovations at the Broad Brook School, Town Hall Annex Building Improvements, Building a Salt Storage Shed, and major repairs to the Windsorville Road Bridge.

More detailed information about the Town's capital assets is presented in Note 1 and Note 6 to the financial statements.

Long-term debt

At June 30, 2006 the Town had \$13.9 million in bonds and notes outstanding versus \$15.2 million last year - a decrease of 8.7 percent - as shown in Table 5.

**Table 5
Outstanding Debt, at Year-end**

	Governmental Activities	
	<u>2006</u>	<u>2005</u>
General obligation bonds and notes (backed by the Town)	<u>\$13,999,990</u>	<u>\$15,231,395</u>

There were no Bonds issued or authorized in 2006.

The Town's general obligation bond rating continues to be A-1, a rating that has been assigned by national rating agencies to the Town's debt since 1994. The State limits the amount of general obligation debt that cities can issue based on formula determined under State Statutes based on type of debt and tax base. The Town's outstanding general obligation debt is significantly below this \$139 million state-imposed limit.

Other obligations include accrued vacation pay and sick leave. More detailed information about the Town's long-term liabilities is presented in Note 8 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's elected and appointed officials considered many factors when setting the fiscal year 2007 budget tax rates. One of those factors is the economy. In July, unemployment in the Town was at 4.1 percent. This compares with the Hartford region of 4.8 percent and the State's unemployment rate of 4.6 percent.

These indicators were taken into account when adopting the General Fund budget for 2006-07. Amounts available for appropriation in the General Fund budget are \$28,466,684 a increase of 5.15 percent over the final 2006 budget of \$27,072,099 Property taxes benefiting from 2006 rate increases and increase in assessed valuations are expected to lead this increase.

The Town has appropriated \$400,000 from fund balance to the 2006-07 budget.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, Town of East Windsor, 74 South Main Street, East Windsor, Connecticut, 06088.

TOWN OF EAST WINDSOR, CONNECTICUT

STATEMENT OF NET ASSETS
JUNE 30, 2006

GOVERNMENTAL
ACTIVITIES

ASSETS:

Cash and cash equivalents.....	\$ 8,346,448
Investments	309,736
Receivables, net	4,188,013
Due from Fiduciary Funds	31,041
Deferred charges	19,441
Inventory	10,606
Capital assets:	
Assets not being depreciated	6,218,382
Assets being depreciated, net	15,025,507
Total assets	34,149,174

LIABILITIES:

Accounts and other payables.....	507,839
Due to other governments	59,119
Due to Fiduciary Funds.....	17,766
Unearned revenue	886,586
Unamortized bond premiums.....	85,107
Noncurrent liabilities:	
Due within one year.....	1,945,768
Due in more than one year.....	13,977,626
Total liabilities.....	17,479,811

NET ASSETS:

Invested in capital assets, net of related debt.....	7,509,844
Restricted for:	
Trust purposes:	
Expendable	33,735
Unrestricted	9,125,784
Total net assets	\$16,669,363

The accompanying notes are an integral part of these financial statements.

TOWN OF EAST WINDSOR, CONNECTICUT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2006

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	PROGRAM REVENUES OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	NET (EXPENSE) REVENUE AND CHANGES IN ..NET ASSETS... GOVERNMENTAL ACTIVITIES
Governmental activities:					
General government	\$ 3,274,821	\$ 751,388	\$ 960,766		\$ (1,562,667)
Public safety	4,805,708	163,842	54,125		(4,587,741)
Conservation and health	388,419	3,477			(384,942)
Highways	1,061,047		115,718	\$74,206	(871,123)
Sanitation and waste removal	1,843,018	1,301,914			(541,104)
Insurance and surety bonds	247,460				(247,460)
Culture and recreation	519,473	30,257			(489,216)
Education	17,832,707	399,544	6,891,444		(10,541,719)
Miscellaneous	167,175	6,296			(160,879)
Interest on long-term debt	465,565		148,847		(316,718)
Total	\$30,605,393	\$2,656,718	\$8,170,900	\$74,206	(19,703,569)
General revenues:					
Property taxes					20,424,001
Grants and contributions not restricted to specific programs					604,989
Unrestricted investment earnings					393,313
Miscellaneous					7,115
Total general revenues					21,429,418
Change in net assets					1,725,849
Net assets, July 1, 2005, as restated					14,943,514
Net assets, June 30, 2006					\$ 16,669,363

The accompanying notes are an integral part of these financial statements.

TOWN OF EAST WINDSOR, CONNECTICUT

GOVERNMENTAL FUNDS

BALANCE SHEET
JUNE 30, 2006

	GENERAL	CAPITAL AND NONRECURRING	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$4,802,407	\$2,207,911	\$1,336,130	\$ 8,346,448
Investments	309,736			309,736
Receivables	3,314,678		873,335	4,188,013
Due from other funds	212,484	1,363,677		1,576,161
Inventories		10,606		10,606
TOTAL	\$8,639,305	\$2,207,911	\$3,583,748	\$14,430,964

A S S E T S

L I A B I L I T I E S
A N D
F U N D B A L A N C E S

Accounts payables and accrued liabilities	\$ 377,122	\$ 191	\$ 39,039	\$ 416,352
Due to other funds	1,381,443		181,443	1,562,886
Due to other governments	59,119			59,119
Deferred revenue	2,978,653	1,591,333		4,569,986
Total liabilities	4,796,337	191	1,811,815	6,608,343

Fund balances:

Reserved		429,723	276,391	706,114
Unreserved, reported in:				
General Fund	3,842,968			3,842,968
Special Revenue Funds		1,777,997	1,266,654	3,044,651
Capital Project Funds			228,888	228,888
Total fund balances	3,842,968	2,207,720	1,771,933	7,822,621
TOTAL	\$8,639,305	\$2,207,911	\$3,583,748	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds				21,243,889
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds				3,702,841
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds				(16,099,988)

Net assets of governmental activities

\$ 16,669,363

The accompanying notes are an integral part of these financial statements.

TOWN OF EAST WINDSOR, CONNECTICUT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	GENERAL	CAPITAL AND NONRECURRING	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:				
Property taxes.....	\$19,972,600		\$ 407,348	\$19,972,600
Assessment including interest and liens.....			1,789,277	407,348
Intergovernmental revenues.....	6,943,296		1,440,488	8,732,573
Licenses, permit and fees.....	772,946	\$ 17,314	31,658	2,230,748
Revenues from use of money.....	286,214	75,441	225,784	393,313
Other revenues.....				225,784
Total revenues.....	27,975,056	92,755	3,894,555	31,962,366
Expenditures:				
Current:				
General government.....	2,092,876		988,956	3,081,832
Public safety.....	4,057,982		346,237	4,404,219
Conservation and health.....	376,080			376,080
Highways.....	870,725		59,729	930,454
Sanitation and waste removal.....	669,813		989,333	1,659,146
Insurance and surety bonds.....	247,460			247,460
Culture and recreation.....	478,312			478,312
Education.....	16,372,043		1,163,751	17,535,794
Miscellaneous.....	166,987		188	167,175
Capital outlay.....	197,846	217,592	608,109	1,023,547
Debt Service.....	1,793,109			1,793,109
Total expenditures.....	27,323,233	217,592	4,156,303	31,697,128
Excess (deficiency) of revenues over expenditures.....	651,823	(124,837)	(261,748)	265,238
Other financing sources (uses):				
Transfers in.....	464,272	492,630	167,980	1,124,882
Transfers out.....	(655,610)		(469,272)	(1,124,882)
Total other financing sources (uses).....	(191,338)	492,630	(301,292)	
Net change in fund balances.....	460,485	367,793	(563,040)	265,238
Fund balance, July 1, 2005.....	3,382,483	1,839,927	2,334,973	
Fund balance, June 30, 2006.....	\$ 3,842,968	\$2,207,720	\$1,771,933	
Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.....				269,144
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.....				368,876
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceeded proceeds.....				1,203,820
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.....				(381,229)
Change in net assets of governmental activities (Exhibit II).....				\$ 1,725,849

The accompanying notes are an integral part of these financial statements.

TOWN OF EAST WINDSOR, CONNECTICUT
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 JUNE 30, 2006

	PENSION TRUST FUND	AGENCY FUND
ASSETS:		
Cash and cash equivalents.....		\$114,940
Investments	\$8,313,911	63,932
Due from other funds.....		17,766
<hr/>		
Total assets	8,313,911	\$196,638
<hr/>		
LIABILITIES:		
Due to other funds.....	31,041	
Due to student groups and others.....		\$196,638
<hr/>		
Total liabilities	31,041	\$196,638
<hr/>		

NET ASSETS:		
Held in trust for pension benefits	\$8,282,870	

The accompanying notes are an integral part of these financial statements.

TOWN OF EAST WINDSOR, CONNECTICUT
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN PLAN NET ASSETS
 PENSION TRUST FUND
 FOR THE YEAR ENDED JUNE 30, 2006

Additions:		
Contributions:		
Employer		\$ 507,376
Plan members		205,816
<hr/>		
Total contributions		713,192
Investment income:		
Net appreciation in fair value of investments.....	\$548,818	
Interest and dividends	12,542	
<hr/>		
Total		561,360
<hr/>		
Total additions		1,274,552
Deductions:		
Benefits	168,010	
Administration	40,729	
<hr/>		
Total		208,739
<hr/>		
Net increase		1,065,813
Net assets held in trust for pension benefits, July 1, 2005		<u>7,217,057</u>
Net assets held in trust for pension benefits, June 30, 2006		<u>\$8,282,870</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF EAST WINDSOR, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of East Windsor (the "Town") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town was incorporated in 1768. It operates in accordance with the provisions of its Charter, revised November 1998, under a Selectmen - Town Meeting - Board of Finance form of government. The Town provides the following services as authorized by its Charter: public safety (police and fire), community maintenance, conservation and health, education, public improvements, planning and zoning, and general government.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Town has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed.

General Fund - the primary operating fund of the Town. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for service, and interest income.

Special Revenue Funds - account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.

Capital Projects Funds - account for all financial resources used for the acquisition or construction of major capital assets.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide statements.

The fiduciary funds are as follows:

Pension Trust Fund - accounts for the Town of East Windsor's Retirement System.

Agency Funds - are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. The Student Awards Fund, Student Activity Fund, and Contractor's Bond Fund comprise the Town's agency funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The Capital and Nonrecurring Fund is used to account for appropriations related to certain capital and nonrecurring expenditures.

Additionally, the Town reports the following fund type:

The Pension Trust Fund accounts for the activities of the Town's Pension Plan, which accumulates resources for pension benefit payments to qualified Town employees.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between certain Town's functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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

D. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and certain other investments as described in Note 4.

Investments for the Town are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All trade and property tax receivables, are shown net of an allowance for uncollectibles.

Property taxes are levied on all assessed property on the grand list of October 1 prior to the beginning of the fiscal year. Assessed values are established by the Town Assessor's Office at 70% of appraised value. The tax bills are payable in two installments, July and January. In accordance with State Statutes, the oldest outstanding tax is collected first. Delinquent taxes are charged with interest at the rate of 1.5 percent per month. Outstanding real estate tax accounts are automatically lienied each year prior to June 30.

In the governmental fund financial statements property tax revenues are recognized when they become available. Available means due or past due and received within the current period or expected to be collected soon enough thereafter (within sixty days) to be used to pay liabilities of the current period. Property taxes receivable, not expected to be collected during the available period, are reflected as a deferred revenue.

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of 3 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	25
Vehicles	5
Office equipment	5
Computer equipment	3

H. Compensated Absences

A limited amount of vacation time earned may be accumulated by employees until termination of their employment, at which time they are paid for this accumulated time. Vacation leave is valued using current salary costs, as well as, any salary related payments that are directly and incrementally connected with leave payments to employees. Sick leave is accrued and is contingent upon absences being caused by employees' future illness or retirements. The sick leave calculation is also based on current salary costs as well as salary-related payments.

Eligible Town employees earn 1 to 1.5 days of sick leave per month depending on the employees' contract. An employee leaving the employ of the Town is entitled to be paid for all unused vacation and a maximum of 36 to 126 days of sick leave upon retirement.

I. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Significant bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Restatements

Net assets as of July 1, 2005 has been restated by \$302,162 from \$14,641,352 to \$14,943,514 due to correction of errors recognized during the full implementation and review of the Town's capital asset management system. Capital assets, net, have been restated from \$20,672,583 to \$20,974,745.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$(16,099,988) difference are as follows:

Bonds and note payable.....	\$(13,999,990)
Accrued interest payable.....	(91,487)
Net pension obligation.....	(1,356,042)
Compensated absences.....	(702,128)
Unamortized deferral on refunding bonds.....	134,766
Unamortized bond premiums	(85,107)

Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities \$ (16,099,988)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$269,144 difference are as follows:

Capital outlay	\$1,010,100
Depreciation expense	(740,956)

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities..... \$ 269,144

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$1,203,820 difference are as follows:

Deferral on refunding	\$ (40,712)
Repayments of general obligation debt.....	1,231,405
Premium on general obligation bonds.....	19,000
Unamortized bond issuance costs	(5,873)

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities \$1,203,820

Another element of that reconciliation states that "some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this \$381,229 difference are as follows:

Compensated absences	\$ (93,762)
Accrued interest.....	123,724
Net pension obligation	(411,191)

Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities \$(381,229)

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The Board of Finance prepares the budget from information furnished by the various Town departments and the Board of Selectmen recommendations. This operating budget includes proposed expenditures and the means of financing them. The budget is presented at a public hearing before being formally voted on at the Annual Town Meeting. Budget control is established at the department, office, board or commission level. Additional appropriations may be made during the year based upon recommendations of the Board of Finance and subject to Town Meeting approval. Additional appropriations amounted to \$103,899 of which \$24,272 was appropriated from police private duty revenue and \$79,627 from fund balance. Unexpended appropriations lapse at the end of the fiscal year unless specifically continued in force to the subsequent period.

The General Fund budget is prepared on a modified accrual basis of accounting. Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued, and accordingly encumbrances outstanding at year end are reflected in budgetary reports as expenditures in the current year.

Also in accordance with the provisions of Governmental Accounting Standards Board Statement No. 24, the Town has reported "on-behalf" payments made by the State of Connecticut into the teachers' retirement system in the Governmental Funds.

Special Revenue Funds

Budgets for Special Revenue Funds, which are utilized to account for specific grant programs, are established in accordance with the requirements of the grantor agencies. In some instances, such budgets comprehend more than one fiscal year or a fiscal period, which does not coincide with the Town's fiscal year. It is not practicable to present a statement of budgetary operations for Special Revenue Funds on a combined basis.

Capital Projects Funds

Legal authorization for Capital Projects is provided by the related bond ordinances and/or intergovernmental grant agreements.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

4. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute, or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank," as defined by the Statutes, which is not a "qualified public depository."

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: (1) obligations of the United States and its agencies; (2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof; and (3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds does not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF) and the State Tax Exempt Proceeds Fund (TEPF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

A. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents at June 30, 2006:

Deposits:

Demand accounts	\$ 884,822
Certificates of deposit	163,555
Money markets	3,084,474
Savings accounts	594,970

Total deposits	4,727,821
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Petty cash	1,714
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Cash equivalents:

State Short-Term Investment (STIF)	2,339,308
MBIA Inc. - Cooperative Liquid Assets Securities System (CLASS)	1,556,100

Less: Certificates of deposit classified as investments	(163,555)
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TOTAL CASH AND CASH EQUIVALENTS	<u>\$8,461,388</u>
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Deposits

At June 30, 2006 the carrying amount of the Town deposits, including \$163,555 of certificates of deposits classified as investments, was \$4,727,821 and the bank balance was \$4,456,218.

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 deposit policy for custodial credit risk. Of the June 30, 2006 bank balance, \$852,933 was covered by Federal Depository Insurance. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with Federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio. A minimum of \$2,328,555, based on June 30, 2006 deposits, was collateralized (collateral held by the pledging bank's trust department is not in the Town's name). The balance of deposits of \$1,274,730 was uninsured and uncollateralized.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2006 the Town's cash equivalents amounted to \$3,895,408. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Standard and Poor's</u>	<u>Moody's Investor Service</u>	<u>Fitch Ratings</u>
State Short-Term Investment Fund (STIF)	AAm		
MBIA, Inc. - Cooperative Liquid Assets Securities System (CLASS)	AA	Aaa	AAA

B. Investments

Investments as of June 30, 2006 in all funds are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Interest Bearing Investments:		
Certificates of deposit*	\$ 163,555	.78
Other Investments:		
Pooled open-end mutual fund accounts:		
Pension Trust Fund	8,313,911	
General Fund Mutual Fund	210,113	
TOTAL	\$8,687,579	

Portfolio weighted average maturity for interest bearing investments78

*Subject to coverage by Federal Depository Insurance and collateralization under as described under "Deposits" above.

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

Credit Risk – Investments - As indicated above, State Statutes limit the investment options of cities and towns. The Town has no investment policy that would further limit its investment choices. The investments held by the Town for the Pension Trust Fund and Student Awards Fund are not rated by a nationally recognized statistical rating organization.

Concentration of Credit Risk –The Town's investment policy does not specify a limit for an investment in any one issuer.

Custodial Credit Risk – Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2006, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent that were not in the Town's name.

5. RECEIVABLES

Receivables as of year end for the Town's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:			
Interest	\$ 559,742	\$ 19,759	\$ 579,501
Taxes	1,174,777		1,174,777
Accounts.....	46,543	46,595	93,138
Loans receivable		115,177	115,177
Sewer assessments.....		547,810	547,810
Intergovernmental.....	1,653,616	159,448	1,813,064
Gross receivables	3,434,678	888,789	4,323,467
Less: allowance for uncollectibles	(120,000)	(15,454)	(135,454)
Net total receivables	\$3,314,678	\$873,335	\$4,188,

An amount of \$120,000 has been established as an allowance for uncollectible taxes and \$15,454 as an allowance for police private duty receivables.

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Delinquent property taxes and interest receivable.....	\$1,399,243	
School building grant	1,579,410	
Sewer assessments receivable.....	563,985	
Grant drawdowns prior to meeting all eligibility requirements		\$715,594
Sewer operating user receivable.....	25,585	
Loans receivable	115,177	
Advance collections - sewer usage fees		170,992
Total deferred/unearned revenue for governmental funds	\$3,683,400	\$886,586

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 4,432,065			\$ 4,432,065
Construction in progress	1,774,779	\$ 826,924	\$815,386	1,786,317
Total capital assets, not being depreciated	6,206,844	826,924	815,386	6,218,382
Capital assets, being depreciated:				
Buildings and improvements	22,838,638	789,299		23,627,937
Machinery and equipment	3,414,235	209,263		3,623,498
Infrastructure	1,291,472			1,291,472
Total capital assets being depreciated	27,544,345	998,562		28,542,907
Less accumulated depreciation for:				
Buildings and improvements	(10,618,436)	(446,448)		(11,064,884)
Machinery and equipment	(2,139,787)	(267,284)		(2,407,071)
Infrastructure	(18,221)	(27,224)		(45,445)
Total accumulated depreciation	(12,776,444)	(740,956)		(13,517,400)
Total capital assets, being depreciated, net	14,767,901	257,606		15,025,507
Governmental activities capital assets, net	\$ 20,974,745	\$1,084,530	\$815,386	\$ 21,243,889

The Town has not implemented the retroactive reporting requirements related to infrastructure assets. In accordance with GASB Statement No. 34 the Town has until June 30, 2007 to report all previously acquired fixed assets.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 49,036
Public safety	159,862
Highway	84,483
Sanitation and waste removal	124,546
Culture and recreation	17,870
Education	305,159
Total depreciation expense - governmental activities	\$740,956

Construction Commitments

The Town has active construction projects as of June 30, 2006. The projects include school building improvements, boiler replacement and asbestos removal, sewer improvements, Town Hall improvements, and an emergency communication system. At year end the Town's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Salt Storage Shed	\$4,768	\$184,430
Windsorville Bridge	\$28,100	\$331,378
Emergency communications system	\$494,030	\$80,900
Broad Brook bathroom renovation	\$-0-	\$60,000
Town Hall Annex building improvements	\$487,418	\$38,800

The commitments are being financed by General Fund appropriations.

7. INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions were processed through the General Fund on behalf of other funds. A summary of interfund balances as of June 30, 2006 is presented below:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Pension Trust Fund	\$31,041
General Fund	Nonmajor Governmental Funds	181,443
Nonmajor Governmental Funds	General Fund	1,363,677
Agency Funds	General Fund	17,766

TOTAL..... \$1,593,927

Interfund receivables and payables generally represent temporary balances from reimbursement type transactions.
Interfund transfers:

 <i>Transfer In</i>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfer out:			
General Fund		\$464,272	\$ 464,272
Capital and Nonrecurring.....	\$487,630	5,000	492,630
Nonmajor Governmental.....	167,980		167,980
<hr/>			
Total transfers out.....	\$655,610	\$469,272	\$1,124,882

Transfers are for regularly reoccurring operational transactions.

8. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2006, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds.....	\$14,436,395		\$1,031,405	\$13,404,990	\$1,427,091
Less deferred amounts on refunding.....	(175,478)		(40,712)	(134,766)	
<hr/>					
Total bonds payable	14,260,917		990,693	13,270,224	1,427,091
Notes payable.....	795,000		200,000	595,000	200,000
Compensated absences	608,366	\$ 93,762		702,128	318,677
Net pension obligation	944,851	411,191		1,356,042	
<hr/>					
Governmental activity long-term liabilities.....	\$16,609,134	\$504,953	\$1,190,693	\$15,923,394	\$1,945,768

A schedule of bonds outstanding at June 30, 2006 is presented below:

	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Amount of Original Issue</u>	<u>Balance June 30, 2006</u>
Bonds:					
Route #5 Sewer.....	04/13/82	04/13/07	5.0	\$775,000	\$ 31,000
Trimly Road Sewer	03/01/84	03/01/12	5.0	\$305,000	63,000
Sewer System Rehabilitation.....	03/15/90	03/15/10	6.875-6.9	\$1,300,000	287,010
Intermediate School Roof	03/15/90	03/15/10	6.875-6.9	\$520,000	112,990
State of Connecticut Clean Water Fund.....	09/30/96	03/31/16	4.5	\$10,812,482	5,755,990
WPFD Ladder Truck.....	01/15/03	01/15/07	2.75-3.5	\$725,000	195,000
Bond refunding	10/01/04	09/15/15	3.00-3.75	\$3,535,000	3,360,000
Land acquisition.....	10/01/04	09/15/25	3.0-4.375	\$3,000,000	3,000,000
Public works improvements	10/01/04	09/15/25	3.0-4.375	\$600,000	600,000
TOTAL					\$13,404,990
Notes payable:					
Capital Projects	08/15/03	08/15/08	2.75-3.5	\$995,000	\$595,000

The following is a schedule of future debt service requirements as of June 30, 2006:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$1,627,091	\$403,126	\$2,030,217
2008	1,406,992	352,693	1,759,685
2009	1,408,113	311,184	1,719,297
2010	1,219,460	271,513	1,490,973
2011	1,126,034	233,850	1,359,884
2012-2016	5,512,300	714,213	6,226,513
2017-2021	950,000	234,320	1,184,320
2022-2025	750,000	64,594	814,594
TOTAL.....			\$16,585,483

On October 1, 2004, the Town issued \$3,535,000 in general obligation bonds with an interest rate of 3.00-3.75 percent to advance refund \$3,410,000 of outstanding 1995 bonds with an interest rate of 4.3-6.3 percent. The net proceeds of \$3,585,478 (after payment of \$61,641 in underwriting fees, insurance and other issuance costs) were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the bonds are considered to be defeased. The balance of the defeased bonds outstanding at June 30, 2006 is \$3,100,000. All debt service expenditures were funded by the General Fund.

Legal Debt Limit

The Town's indebtedness does not exceed the legal debt limitations as established by the Connecticut General Statutes as reflected in the following schedule:

<u>Category</u>	<u>Debt Limit</u>	<u>Indebtedness</u>	<u>Balance</u>
General purpose.....	\$44,728,580	\$4,390,000	\$40,338,580
Schools	\$89,457,161	\$1,893,580	\$87,563,581
Sewers	\$74,547,634	\$6,137,000	\$68,410,634
Urban renewal	\$64,607,949		\$64,607,949
Pension deficit	\$59,638,107		\$59,638,107

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation or \$139,155,583. School indebtedness is net of \$1,579,410 of school building grants receivable. There is no authorized unissued debt at June 30, 2006.

Net Pension Obligation

The accrued pension obligation represents the accumulated difference between actuarially determined contributions to the Pension Trust and the actual Town contributions.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There are no significant reductions in insurance coverage from the prior year. The amount of claim settlements has not exceeded insurance coverage for each of the past three years.

10. CONTINGENT LIABILITIES

There are various suits and claims pending against the Town, none of which, individually or in the aggregate is believed by counsel to be likely to result in a judgment or judgments, which would materially affect the Town's financial position.

11. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Pension Trust Fund

A. Plan Description

The Town of East Windsor is the administrator of a single-employer Public Employee Retirement System (PERS) established and administered by the Town to provide pension benefits for its employees. The PERS is considered to be part of the Town of East Windsor's financial reporting entity and is included in the Town's financial reports as a pension trust fund. Sworn Police Personnel are required to contribute 7% of their monthly salary to the PERS while all others in the plan contribute 2%. The Town is required to contribute the remaining amounts necessary to finance coverage as determined through biennial valuations. Benefits and contributions are established by the Town and may be amended by the Town.

The plan covers all full-time employees of the Town except certified employees of the Board of Education. The certified employees affiliated with the Board of Education are covered by a plan administered by the Connecticut State Teacher's Retirement Association. The major features of the plan are as follows:

- . Benefit Formula: For all employees, except for Sworn Police Personnel, the monthly retirement benefit is 1.75% of the average of the annual salaries during the highest 3 consecutive calendar years out of the final 10 years of employment multiplied by service. For Sworn Police Personnel effective July 1, 2001, the retirement benefit is calculated at 2.25 percent of the average of the annual salaries during the last 2 calendar years of employment multiplied by service.
- . Eligibility requirements: Employees become eligible to participate in the Plan on the eligibility date coincident with, or next following, attainment of age 25 and completion of one year of service.
- . Normal Retirement Date: For Sworn Police Personnel – later of age 50 with 25 years of participation.
- . Dispatchers - later of age 60 and 25 years of service. Public Works and WPCA - later of age 60 and 15 years of service. All others - later of age 65 and 5 years of service.
- . Vesting provisions: 100% after 5 years of continuous service.
- . Early retirement: later of age 55 and the completion of at least ten years of benefit service.

The membership of the plan consisted of the following at July 1, 2004 the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits.....	22
Terminated vested participants	18
Active Plan members	151

TOTAL 191

B. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting: PERS financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which employee services are performed. Benefit payments and refunds are payable when due and payable in accordance with the terms of the Plan.

Method Used to Value Investments: Fair value is utilized for all assets.

C. Funding Policy

The contribution requirements of plan members are established and may be amended by the East Windsor Pension and Retirement Board. The Town's funding policy provides for periodic employer contributions at actuarially determined rates. The current contribution percentage is 21.50% of pension payroll.

D. Annual Pension Cost and Net Pension Obligations

The Town's annual pension cost and net pension obligation to the Town's Retirement System for the current year were as follows:

Annual required contribution	\$ 970,187
Interest on net pension obligation	66,140
Adjustment to annual required contribution	(117,760)

Annual pension cost	918,567
Contributions made.....	507,376

Increase in net pension obligation.....	411,191
Net pension obligation beginning of year	944,851

Net pension obligation end of year.....	\$1,356,042
---	-------------

The following is a summary of certain significant actuarial assumptions and other PERS information:

Actuarial valuation date.....	July 1, 2004
Actuarial cost method	Projected Unit Credit
Amortization method	Level Dollar -Closed
Remaining amortization period	11 years
Asset valuation method.....	Adjusted Fair Value
Actuarial assumptions:	
Investment rate of return	7.0% per annum
Projected salary increases	4.5% per annum

E. Trend Information

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Actual Contribution</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/04	\$543,557	\$484,200	89.08%	\$493,953
6/30/05	\$943,174	\$492,276	52.19%	\$944,851
6/30/06	\$918,567	\$507,376	55.24%	\$1,356,042

F. Pension Plan Required Supplementary Information

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) --Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (a-b)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a % of Covered Payroll ((a-b)/c)</u>
7/1/00	\$4,629,427	\$4,710,907	\$(81,480)	98.3%	\$3,168,791	2.6%
7/1/02	\$5,219,590	\$7,430,998	\$(2,211,408)	70.2%	\$3,194,156	69.2%
7/1/04	\$6,275,788	\$10,309,996	\$(4,034,208)	60.9%	\$4,513,048	89.4%

Schedule of Employer Contributions

	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
6/30/01	\$265,384	116%
6/30/02	\$265,384	143%
6/30/03	\$561,733	52%
6/30/04	\$561,733	86%
6/30/05	\$970,187	51%
6/30/06	\$970,187	52%

G. Teachers Retirement

All Town of East Windsor Board of Education certified employees participate in the State of Connecticut Teachers' Retirement System under Section 10.183 of the General Statutes of the State of Connecticut. A teacher is eligible to receive a normal retirement benefit if he or she has: (1) attained age sixty and has accumulated twenty years of credited service in the public schools of Connecticut, or (2) attained any age and has accumulated thirty-five years of credited service, at least twenty-five years of which are service in the public schools of Connecticut. The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$7,508,690 or 77.76% of the total Board of Education professional payroll of \$9,656,017.

The retirement system for teachers is funded by the State based upon the recommendation of the Teachers' Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. The Town does not have any liability for teacher pensions. For the year ended June 30, 2006 the Town has recorded, in the General Fund, intergovernmental revenue and education expenditures in the amount of \$951,801 as payments made by the State of Connecticut on-behalf of the Town.

The State of Connecticut Teacher Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

TOWN OF EAST WINDSOR, CONNECTICUT

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2006

	ORIGINAL	FINAL	ACTUAL	VARIANCE OVER (UNDER)
.....BUDGETED AMOUNTS.....				

PROPERTY TAXES

Current and prior year levies	\$19,646,997	\$19,646,997	\$19,713,131	\$ 66,134
Interest and lien fees	175,000	175,000	259,469	84,469
Total property taxes	19,821,997	19,821,997	19,972,600	150,603

INTERGOVERNMENTAL REVENUES

State of Connecticut:				
Education Equalization	4,550,093	4,550,093	4,529,042	(21,051)
Public School Transportation	187,113	187,113	167,404	(19,709)
School Building Grants	247,975	247,975	248,129	154
Adult Education	9,389	9,389		(9,389)
Special Education			372,005	372,005
Reimbursement in Lieu of Taxes	102,431	102,431	102,696	265
Pro-Rata share of CT Fines	350	350	740	390
Tax Relief - Elderly Freeze	3,500	3,500	5,548	2,048
Tax Relief - Circuit Breaker	83,521	83,521	76,897	(6,624)
Tax Relief - Veterans	7,200	7,200	6,926	(274)
Tax Exempt Property - Disability	2,206	2,206	2,321	115
LOCIP	74,206	74,206	74,206	
Telephone Access Grant	61,085	61,085	41,366	(19,719)
Miscellaneous	1,137	1,137	2,765	1,628
New Machinery and Equipment	144,978	144,978	157,461	12,483
Mashantucket Pequot Grant	78,533	78,533	73,132	(5,401)
Commercial Trucks	113,790	113,790	130,857	17,067
Total intergovernmental	5,667,507	5,667,507	5,991,495	323,988

LOCAL REVENUES

Building Department	300,000	300,000	312,754	12,754
Zoning Board of Appeals	1,400	1,400	1,011	(389)
Planning and Zoning Revenue	30,000	30,000	49,767	19,767
East Windsor Housing Authority	22,000	22,000	22,515	515
Conservation Commission	3,000	3,000	3,477	477
Police Department	3,080	3,080	4,418	1,338
Assessor's Revenue	2,500	2,500	2,367	(133)
Town Clerk's Revenue	225,000	225,000	309,692	84,692
Mini-Bus Donations	3,400	3,400	3,309	(91)
Greater Hartford Transit District	3,000	3,000	4,280	1,280
Miscellaneous	1,800	1,800	9,263	7,463

TOWN OF EAST WINDSOR, CONNECTICUT
 GENERAL FUND
 SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

BUDGETED AMOUNTS.....		VARIANCE
	ORIGINAL	FINAL	OVER (UNDER)
<u>LOCAL REVENUES (continued)</u>			
Parks and Recreation	\$ 40,000	\$ 40,000	\$ (1,083)
Parking Tickets			40
Land and Building Rental	265	265	601
Perpetual Care	350	350	200
Aircraft Miscellaneous	6,800	6,800	(150)
Sale of Assets			6,096
			(704)
			4,239
Total local revenue	642,595	642,595	772,946
			130,351
<u>REVENUE FROM THE USE OF MONEY</u>			
Interest on deposits	100,000	100,000	286,214
			186,214
<u>OTHER FINANCING SOURCES</u>			
WPCA Assessment Fund	440,000	440,000	440,000
Police private duty		24,272	24,272
Total other financing sources	440,000	464,272	464,272
TOTAL.....	\$26,672,099	\$26,696,371	27,487,527
			\$791,156
Budgetary revenues are different than GAAP revenues because:			
State of Connecticut "on-behalf" contributions to the Connecticut State Teachers' Retirement System			
for Town teachers are not budgeted			
			951,801
Total revenues and other financing sources as reported on the statement of revenues, expenditures, and			
changes in fund balance - governmental funds - Exhibit IV.....			
			\$28,439,328

TOWN OF EAST WINDSOR, CONNECTICUT

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED JUNE 30, 2006

BUDGETED AMOUNTS.....			VARIANCE
	ORIGINAL	FINAL	ACTUAL	(OVER) UNDER
General government:				
Board of Selectmen	\$ 148,220	\$ 148,220	\$ 146,492	\$ 1,728
Town Counsel and Legal	60,000	79,452	79,452	68
Auditor	29,800	29,800	29,800	
Treasurer	146,105	147,105	147,103	2
Town Clerk	116,241	116,241	115,495	746
Assessor	150,974	150,974	148,920	2,054
Tax Collector	110,736	110,736	109,426	1,310
Board of Tax review	4,230	4,230	2,665	1,565
Elections - Registrar	38,992	51,842	51,771	71
Probate Court	5,100	5,100	3,638	1,462
Pension Fund	4,547	4,547	4,308	239
Printing and Advertising	11,000	11,000	10,951	49
Town Property	173,024	186,874	186,477	397
Building Committee	1,450	1,450	1,120	330
Economic Development Commission	1,300	1,300	1,245	55
Zoning Board of Appeals	1,800	1,800	1,447	353
Planning and Zoning Commission	3,000	3,000	2,900	100
Town Planner	184,739	207,079	207,048	31
Building Department	127,276	127,276	115,195	12,081
Elderly Commission	500	500	500	
Ethics Committee	2,800	2,800	2,708	92
Senior Center	211,254	221,339	217,100	4,239
Conservation Commission	1,500	1,500	1,392	108
Board of Finance	4,025	4,025	2,502	1,523
Miscellaneous	20,587	20,587	20,574	13
Employee Benefits	514,901	514,901	476,900	38,001
Total	2,074,101	2,153,746	2,087,129	66,617
Public Safety:				
Police Department	2,171,999	2,276,069	2,275,235	834
Police Commission	3,703	3,703	3,507	196
Broad Brook Fire Department	199,425	199,425	199,425	
Warehouse Point Fire Department	233,332	239,032	239,032	
Fire Protection (Water)	247,500	247,500	223,595	23,905
Fire Marshal	21,560	21,560	21,121	439
Civil Preparedness	5,000	5,000	4,724	276
Hearing Officer	400	400	195	205
Dog Damage	10	10	10	
Firefighters Benefits	210,000	210,000	209,971	29
Employee Benefits	899,706	899,706	863,153	36,553
Total	3,992,635	4,102,405	4,039,958	62,447

TOWN OF EAST WINDSOR, CONNECTICUT
 GENERAL FUND
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

.....BUDGETED AMOUNTS.....				VARIANCE
	ORIGINAL	FINAL	ACTUAL	(OVER) UNDER
Conservation and Health:				
General Assistance	\$ 7,500	\$ 7,500	\$ 7,480	\$ 20
Human Services	120,971	131,410	131,015	395
Visiting Nurse Association	8,705	8,705	8,705	
Miscellaneous Health Agencies	59,420	59,420	59,420	
Immunizations and Physicals	15,000	15,000	15,000	
Ambulance Association	100,000	100,000	100,000	
Employee Benefits	54,005	54,005	53,856	149
Total.....	365,601	376,040	375,476	564
Highways:				
Highways	431,004	431,004	430,993	11
General Roads	68,584	68,584	60,914	7,670
Street Lighting	120,000	120,000	120,000	
Engineering	81,690	82,950	81,559	1,391
Employee Benefits	180,123	180,123	175,405	4,718
Total.....	881,401	882,661	868,871	13,790
Sanitation and Waste Removal:				
Landfill	670,000	670,000	669,813	187
Insurance and Surety Bonds:				
Insurance and Surety Bonds	248,000	248,000	246,308	1,692
Unemployment Compensation	3,000	3,000	1,152	1,848
Total.....	251,000	251,000	247,460	3,540
Culture and Recreation:				
Broad Brook Library	12,815	12,815	12,815	
Community Activities	2,000	2,000	1,706	294
WHP Library	157,040	157,040	157,040	
Parks and Recreation	262,620	262,620	253,825	8,795
Employee Benefits	65,112	65,112	51,870	13,242
Total.....	499,587	499,587	477,256	22,331
Miscellaneous:				
Cemeteries	30,900	30,900	30,900	
Contingency Fund	200,000	18,158	1,547	16,611
Miscellaneous	5,000	5,000	4,679	321
Information Technology	130,000	130,000	129,861	139
Total.....	365,900	184,058	166,987	17,071
Debt Service	1,793,113	1,793,113	1,793,109	4

TOWN OF EAST WINDSOR, CONNECTICUT
 GENERAL FUND
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

BUDGETED AMOUNTS.....			VARIANCE
	ORIGINAL	FINAL	ACTUAL	(OVER) UNDER
Capital Improvement Plan	\$ 200,886	\$ 200,886	\$ 197,846	\$ 3,040
Education:				
Salaries:				
Administration	389,960	389,960	389,960	
Building Administration	571,782	571,782	577,139	(5,357)
Certified personnel	6,653,712	6,653,712	6,483,091	170,621
Substitutes	170,175	170,175	352,481	(182,306)
Home Bound	7,500	7,500	15,461	(7,961)
Tutors	335,385	335,385	295,381	40,004
Stipends	129,659	129,659	148,403	(18,744)
Summer School	2,261	2,261	2,207	54
Adult Education/Enrichment	18,132	18,132	18,132	
Clerical	446,275	446,275	436,779	9,496
Teacher's Aides	375,316	375,316	328,901	46,415
Nurses	170,891	170,891	178,542	(7,651)
Custodial	382,969	382,969	379,662	3,307
School Facility Use	2,000	2,000	940	1,060
Total	9,656,017	9,656,017	9,607,079	48,938
Employee Benefits:				
Retirement and Social Security	371,499	371,499	388,116	(16,617)
Fringe Benefits	1,618,888	1,618,888	1,540,759	78,129
Workmen's Compensation and Travel Insurance	131,095	131,095	131,864	(769)
Total	2,121,482	2,121,482	2,060,739	60,743
Purchased Services:				
Instructional Program Improvements	6,456	6,456	10,057	(3,601)
Pupil Services	49,867	49,867	43,702	6,165
Other professional services	231,807	231,807	206,255	25,552
Public utilities	163,904	163,904	200,703	(36,799)
Cleaning/repairing	240,989	240,989	256,739	(15,750)
Maintenance	10,800	10,800	41,196	(30,396)
Pupil transportation	1,004,599	1,004,599	1,007,490	(2,891)
Property insurance	48,697	48,697	48,697	
Liability insurance	56,911	56,911	57,130	(219)
Communications	28,744	28,744	24,444	4,300
Printing/binding	32,287	32,287	24,970	7,317
Tuition	1,006,886	1,006,886	1,009,937	(3,051)
Travel, conferences and other transportation	24,096	24,096	17,851	6,245
Total	2,906,043	2,906,043	2,949,171	(43,128)

TOWN OF EAST WINDSOR, CONNECTICUT
 GENERAL FUND
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS), ETC.

BUDGETED AMOUNTS.....			VARIANCE
	ORIGINAL	FINAL	ACTUAL	(OVER) UNDER
Education (continued):				
Supplies:				
Instructional	\$ 204,004	\$ 204,004	\$ 190,586	\$ 13,418
Custodial/maintenance	81,364	81,364	86,993	(5,629)
Heat and energy	172,283	172,283	190,595	(18,312)
Food services	1	1		
Textbooks	96,115	96,115	103,125	(7,010)
Library	22,050	22,050	19,948	2,102
Other supplies	64,483	64,483	77,434	(12,951)
Total	640,300	640,300	668,681	(28,381)
Capital equipment:				
New equipment	52,183	52,183	91,752	(39,569)
Dues and fees	30,867	30,867	27,856	3,011
Total	83,050	83,050	119,608	(36,558)
Total Education.....	15,406,892	15,406,892	15,405,278	1,614
Total expenditures	26,501,116	26,520,388	26,329,183	191,205
Other financing uses:				
Transfer out:				
Capital Non recurring Fund	487,630	487,630	487,630	
Dog Fund	83,353	98,051	98,051	
Miscellaneous Grants Fund		69,929	69,929	
Total other financing uses	570,983	655,610	655,610	
TOTAL.....	\$27,072,099	\$27,175,998	26,984,793	\$191,205
Budgetary expenditures are different than GAAP expenditures because:				
State of Connecticut "on-behalf" payments to the Connecticut State Teachers' Retirement System for Town teachers are not budgeted			951,801	
The Town and Board of Education do not budget for accrued payroll services at year end. The accrued wages are charged to the subsequent years budget. These amounts are recorded as a current year expenditure for financial statement purposes.			42,249	
Total expenditures and other financing sources as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds - Exhibit IV.....			\$27,978,843	

TOWN OF EAST WINDSOR, CONNECTICUTGENERAL FUNDCOMPARATIVE BALANCE SHEET
JUNE 30, 2006 AND 2005

	2006	2005
<u>A S S E T S</u>		
Cash and cash equivalents	\$4,802,407	\$5,003,883
Investments	309,736	
Accounts and other receivables	46,543	72,421
Property taxes receivable (net of allowance for doubtful accounts of \$120,000 in 2006 and \$104,000 in 2005)	1,054,777	938,242
Interest receivable	559,742	533,447
Due from other governments	1,653,616	1,726,867
Due from other funds	<u>212,484</u>	<u>327,452</u>
TOTAL	<u>\$8,639,305</u>	<u>\$8,602,312</u>
L I A B I L I T I E S A N D <u>F U N D E Q U I T Y</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 377,122	\$ 408,933
Due to other funds	1,381,443	1,714,901
Due to other governments	59,119	62,112
Deferred revenue	<u>2,978,653</u>	<u>3,033,883</u>
Total liabilities	<u>4,796,337</u>	<u>5,219,829</u>
Fund equity:		
Fund balance:		
Designated for subsequent year's budget	400,000	400,000
Undesignated	<u>3,442,968</u>	<u>2,982,483</u>
Total fund balance	<u>3,842,968</u>	<u>3,382,483</u>
TOTAL	<u>\$8,639,305</u>	<u>\$8,602,312</u>

TOWN OF EAST WINDSOR, CONNECTICUT

REPORT OF TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2006

GRAND LIST	UNCOLLECTED TAXES		..LAWFUL CORRECTIONS.. ADDITIONS	DEDUCTIONS	SUSPENSE TRANSFERS	OTHER ADJUSTMENTS	ADJUSTED TAXES		COLLECTIBLE	TAXES	INTEREST	LIEN FEES	TOTAL	UNCOLLECTED TAXES JUNE 30, 2006
	JULY 1, 2005	JUNE 30, 2006					OTHER ADJUSTMENTS	ADJUSTED TAXES						
2004 ..	\$19,853,566	\$49,446	\$ 59,917		\$ 696		\$19,843,791	\$19,253,947	\$ 92,892	\$ 24	\$19,346,863	\$ 589,844		
2003 ..	451,949	459	39,378		244		413,274	199,764	49,253	1,800	250,817	213,510		
2002 ..	205,356		2,664		163		140,229	61,016	21,268	600	82,884	79,213		
2001 ..	78,428	194	690				77,932	21,284	11,148	216	32,648	56,648		
2000 ..	58,854	171	809				58,216	16,043	12,803	120	28,966	42,173		
1999 ..	47,825						47,825	15,921	15,583	168	31,672	31,904		
1998 ..	34,022				4		34,026	10,673	5,167	168	16,008	23,353		
1997 ..	24,089		97		2		23,994	4,593	3,696	96	8,385	19,401		
1996 ..	21,027				16		21,043	2,663	4,167	48	6,878	18,380		
1995 ..	20,072						20,072	3,276	4,278	72	7,626	16,796		
1994 ..	24,201						24,201	3,613	4,594	48	8,255	20,588		
1993 ..	21,282						21,282	2,983	5,134	48	8,165	18,299		
1992 ..	23,837				58		23,895	2,746	6,023	120	8,889	21,149		
1991 ..	22,093						22,093	3,833	8,872	216	12,921	18,260		
1990 ..	2,759				8		2,767	1,083	1,307	48	2,438	1,684		
1989 ..	3,496				79		3,575					3,575		
1988 ..	2,952		2,952											
TOTAL .	\$20,895,808	\$50,270	\$106,507		\$1,270		\$20,778,215	19,603,438	246,185	3,792	19,853,415	\$1,174,777		
Suspense collections														
Total collections														
Property taxes receivable considered available:														
June 30, 2005														
June 30, 2006														
Total property tax revenue														

TOWN OF EAST WINDSOR, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET
JUNE 30, 2006

.....SPECIAL REVENUE.....

	FEDERAL AND STATE GRANTS	HOT LUNCH PROGRAM	DOG LICENSE	SEWER OPERATING	SEWER ASSESSMENT
		\$105,112		\$541,264	\$ 489,696
	\$103,838	26,637	\$7,963	25,585	563,985
		10,606			
TOTAL	\$103,838	\$142,355	\$7,963	\$566,849	\$1,053,681

A S S E T S

Cash and cash equivalents	
Accounts and other receivable	
Assessment receivable	
Due from other governments	
Due from other funds	
Inventory	
TOTAL	

L I A B I L I T I E S
A N D
F U N D B A L A N C E S

Liabilities:		
Accounts payable and accrued expenses	\$ 782	\$ 28,612
Due to other funds	91,909	\$7,476
Deferred revenue	11,147	
Total liabilities	103,838	7,476
Fund balances:		
Reserved:		
Inventory	10,606	
Encumbrances		
Unreserved:		
Designated for specific purposes	103,137	487
Undesignated	113,743	487
Total fund balances	\$142,355	\$7,963
TOTAL	\$103,838	\$1,053,681

TOWN OF EAST WINDSOR, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2006

.....SPECIAL REVENUE.....

	DRUG FORFEITURE	SMALL CITIES	TOWN AID ROAD	MISCELLANEOUS GRANTS	VETERANS TRUST	CEMETERY TRUST
--	--------------------	-----------------	---------------------	-------------------------	-------------------	-------------------

A S S E T S

Cash and cash equivalents
 Accounts and other receivable
 Assessment receivable
 Due from other governments
 Due from other funds
 Inventory

TOTAL.....

L I A B I L I T I E S
A N D
F U N D B A L A N C E S

Liabilities:
 Accounts payable and accrued expenses
 Due to other funds
 Deferred revenue

Total liabilities

Fund balances:

Reserved:
 Inventory
 Encumbrances
 Unreserved:
 Designated for specific purposes
 Undesignated

Total fund balances

TOTAL.....

\$770	\$165,553				\$28,838	\$4,897
	115,177					
	4,996	\$263,995		\$23,977		
				523,825		
<u>\$770</u>	<u>\$285,726</u>	<u>\$263,995</u>	<u>\$547,802</u>	<u>\$28,838</u>	<u>\$4,897</u>	

\$285,726

285,726

\$770	\$263,995				\$28,838	\$4,897
770	263,995					
<u>\$770</u>	<u>\$285,726</u>	<u>\$263,995</u>	<u>\$547,802</u>	<u>\$28,838</u>	<u>\$4,897</u>	

TOWN OF EAST WINDSOR, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2006

.....SPECIAL REVENUE.....

	WHPFD LADDER TRUCK	POLICE PRIVATE DUTY	SENIOR CENTER	BOARD OF EDUCATION SCHOOL PROGRAMS	TOTAL	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Cash and cash equivalents					\$1,336,130		\$1,336,130
Accounts and other receivable		\$ 9,140			149,902		149,902
Assessment receivable					563,985		563,985
Due from other governments			\$5,249		159,448		159,448
Due from other funds		67,568			868,600	\$495,077	1,363,677
Inventory					10,606		10,606
TOTAL	\$-0-	\$76,708	\$5,249	\$ - 0 -	\$3,088,671	\$495,077	\$3,583,748
<u>L I A B I L I T I E S</u>							
<u>F U N D B A L A N C E S</u>							
Liabilities:							
Accounts payable and accrued expenses			\$ 7		\$ 38,635	\$ 404	\$ 39,039
Due to other funds					181,443		181,443
Deferred revenue					1,591,333		1,591,333
Total liabilities			7		1,811,411	404	1,811,815
Fund balances:							
Reserved:							
Inventory					10,606		10,606
Encumbrances						265,785	265,785
Unreserved:							
Designated for specific purposes			5,242		38,977	228,888	267,865
Undesignated		\$76,708			1,227,677		1,227,677
Total fund balances		76,708	5,242		1,277,260	494,673	1,771,933
TOTAL	\$-0-	\$76,708	\$5,249	\$ - 0 -	\$3,088,671	\$495,077	\$3,583,748

TOWN OF EAST WINDSOR, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

	FEDERAL AND STATE GRANTS	HOT LUNCH PROGRAM	DOG LICENSE	SEWER OPERATING	SEWER ASSESSMENT
Revenues:					
Assessment including interest and lien					\$ 407,348
Intergovernmental revenues	\$643,130	\$165,916			
Licenses, fees and charges for goods and services		340,340	\$ 14,001	\$ 864,548	
Revenues from use of money		612		7,895	11,935
Other revenues					
Total revenue	643,130	506,868	14,001	872,443	419,283
Expenditures:					
Current:					
General government			101,867		
Public safety					
Highways					
Sanitation and waste removal				989,333	
Education	643,130	461,417			
Miscellaneous					
Capital outlay					
Total expenditures	643,130	461,417	101,867	989,333	
Excess (deficiency) of revenues over expenditures		45,451	(87,866)	(116,890)	419,283
Other financing sources (uses):					
Transfers in			98,051		
Transfers out				(5,000)	(440,000)
Total other financing sources (uses)			98,051	(5,000)	(440,000)
Net change in fund balances		45,451	10,185	(121,890)	(20,717)
Fund balance (deficit), July 1, 2005		68,292	(9,698)	418,253	493,030
Fund balance, June 30, 2006	\$ - 0 -	\$113,743	\$ 487	\$ 296,363	\$ 472,313

TOWN OF EAST WINDSOR, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2006

	DRUG FORFEITURE	SMALL CITIES	TOWN AID ROAD	MISCELLANEOUS GRANTS	VETERANS TRUST	CEMETERY TRUST
.....SPECIAL REVENUE.....						
Revenues:						
Assessment including interest and lien						
Intergovernmental revenues	\$298	\$721,674	\$115,718	\$142,541		
Licenses, fees and charges for goods and services	35			225,784	\$ 6,934	\$ 189
Revenues from use of money						
Other revenues						
Total revenue.....	333	721,674	115,718	368,325	6,934	189
Expenditures:						
Current:						
General government		721,674		250,079		
Public safety				115,974		
Highways			59,729			
Sanitation and waste removal						
Education						
Miscellaneous						188
Capital outlay						
Total expenditures.....			59,729	366,053		188
Excess (deficiency) of revenues over expenditures	333		55,989	2,272	6,934	1
Other financing sources (uses):						
Transfers in				69,929		
Transfers out				(2,272)		
Total other financing sources (uses).....				67,657		
Net change in fund balances	333		55,989	69,929	6,934	1
Fund balance (deficit), July 1, 2005	437		208,006	(56,025)	21,904	4,896
Fund balance, June 30, 2006	\$770	\$ - 0 -	\$263,995	\$ 13,904	\$28,838	\$4,897

TOWN OF EAST WINDSOR, CONNECTICUT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2006

.....SPECIAL REVENUE.....

	WHPFD LADDER TRUCK	POLICE PRIVATE DUTY	SENIOR CENTER	BOARD OF EDUCATION SCHOOL PROGRAMS	TOTAL	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
Revenues:							
Assessment including interest and lien					\$ 407,348		\$ 407,348
Intergovernmental revenues					1,789,277		1,789,277
Licenses, fees and charges for goods and services		\$146,056	\$16,339	\$59,204	1,440,488		1,440,488
Revenues from use of money					27,600	\$ 4,058	31,658
Other revenues					225,784		225,784
Total revenue		146,056	16,339	59,204	3,890,497	4,058	3,894,555
Expenditures:							
Current:							
General government	\$ 44	128,352	17,203		988,956		988,956
Public safety					346,237		346,237
Highways					59,729		59,729
Sanitation and waste removal					989,333		989,333
Education				59,204	1,163,751		1,163,751
Miscellaneous					188		188
Capital outlay					608,109		608,109
Total expenditures	44	128,352	17,203	59,204	3,548,194	608,109	4,156,303
Excess (deficiency) of revenues over expenditures	(44)	17,704	(864)		342,303	(604,051)	(261,748)
Other financing sources (uses):							
Transfers in		(22,000)			167,980		167,980
Transfers out					(469,272)		(469,272)
Total other financing sources (uses) .		(22,000)			(301,292)		(301,292)
Net change in fund balances	(44)	(4,296)	(864)		41,011	(604,051)	(563,040)
Fund balance (deficit), July 1, 2005	44	81,004	6,106		1,236,249	1,098,724	2,334,973
Fund balance, June 30, 2006	\$-0-	\$ 76,708	\$ 5,242	\$ - 0 -	\$1,277,260	\$ 494,673	\$1,771,933

TOWN OF EAST WINDSOR, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF NET ASSETS
 JUNE 30, 2006 WITH COMPARATIVE TOTALS FOR 2005

	STUDENT AWARDS FUND	STUDENT ACTIVITY FUND	CONTRACTOR'S BOND FUND	2006	2005
Assets:					
Cash and cash equivalents	\$11,429	\$80,180	\$23,331	\$114,940	\$ 94,332
Investments	63,932		17,766	63,932	70,448
Due from other funds				17,766	17,766
Total assets	<u>\$75,361</u>	<u>\$80,180</u>	<u>\$41,097</u>	<u>\$196,638</u>	<u>\$182,546</u>
Liabilities:					
Due to student groups and others	<u>\$75,361</u>	<u>\$80,180</u>	<u>\$41,097</u>	<u>\$196,638</u>	<u>\$182,546</u>

TOWN OF EAST WINDSOR, CONNECTICUTAGENCY FUNDSCOMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2006

	BALANCE JULY 1, 2005	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2006
<u>STUDENT AWARDS FUND</u>				
Assets:				
Cash.....	\$ 3,682	\$15,992	\$ 8,245	\$11,429
Investments.....	70,448	2,491	9,007	63,932
TOTAL.....	<u>\$74,130</u>	<u>\$18,483</u>	<u>\$17,252</u>	<u>\$75,361</u>
Liabilities:				
Due to student groups .	<u>\$74,130</u>	<u>\$18,483</u>	<u>\$17,252</u>	<u>\$75,361</u>
<u>STUDENT ACTIVITY FUND</u>				
Assets:				
Cash.....	<u>\$68,187</u>	<u>\$299,299</u>	<u>\$287,306</u>	<u>\$80,180</u>
Liabilities:				
Due to student groups .	<u>\$68,187</u>	<u>\$299,299</u>	<u>\$287,306</u>	<u>\$80,180</u>
<u>CONTRACTORS' BOND FUND</u>				
Assets:				
Cash.....	\$22,463	\$868		\$23,331
Due from other funds..	<u>17,766</u>			<u>17,766</u>
TOTAL.....	<u>\$40,229</u>	<u>\$868</u>	<u>\$ -0-</u>	<u>\$41,097</u>
Liabilities:				
Due to contractors....	<u>\$40,229</u>	<u>\$868</u>	<u>\$ -0-</u>	<u>\$41,097</u>
<u>TOTAL ALL FUNDS</u>				
Assets:				
Cash.....	\$ 94,332	\$316,159	\$295,551	\$114,940
Investments.....	70,448	2,491	9,007	63,932
Due from other funds..	<u>17,766</u>			<u>17,766</u>
TOTAL.....	<u>\$182,546</u>	<u>\$318,650</u>	<u>\$304,558</u>	<u>\$196,638</u>
Liabilities:				
Due to student groups and other.....	<u>\$182,546</u>	<u>\$318,650</u>	<u>\$304,558</u>	<u>\$196,638</u>

TOWN OF EAST WINDSOR, CONNECTICUTCAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDSCOMPARATIVE SCHEDULE BY SOURCE
JUNE 30, 2006 AND 2005

	2006	2005
Governmental funds capital assets:		
Land.....	\$ 4,432,065	\$ 4,432,065
Buildings and improvements.....	23,627,937	22,838,638
Machinery and equipment.....	3,623,498	3,414,235
Infrastructure.....	1,291,472	1,291,472
Construction in progress.....	<u>1,786,317</u>	<u>1,774,779</u>
TOTAL.....	<u>\$34,761,289</u>	<u>\$33,751,189</u>
Investments in governmental funds capital assets by source:		
General obligation bonds.....	\$17,491,762	\$16,883,653
Grants.....	7,213,957	7,152,708
General Fund revenues.....	5,708,387	5,392,992
Contributions.....	1,158,181	1,158,181
Other funds.....	<u>3,189,002</u>	<u>3,163,655</u>
TOTAL.....	<u>\$34,761,289</u>	<u>\$33,751,189</u>

TOWN OF EAST WINDSOR, CONNECTICUT

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2006

	TOTAL	LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	INFRASTRUCTURE	CONSTRUCTION IN PROGRESS
General government	\$ 5,144,255	\$4,432,065	\$ 209,276	\$ 229,228		\$ 273,686
Public safety	4,043,405		1,799,158	1,404,425		839,822
Highways	2,502,437		347,920	1,099,676	\$ 489,201	565,640
Sanitation and waste removal .	6,003,360		4,663,484	536,660	802,271	945
Culture and recreation	392,174		131,138	180,412		80,624
Education	16,675,658		16,476,961	173,097		25,600
TOTAL.....	\$34,761,289	\$4,432,065	\$23,627,937	\$3,623,498	\$1,291,472	\$1,786,317

TOWN OF EAST WINDSOR, CONNECTICUTCAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDSSCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2006

	GOVERNMENTAL FUNDS CAPITAL ASSETS JULY 1, 2005	ADDITIONS AND TRANSFERS	RETIREMENTS AND TRANSFERS	GOVERNMENTAL FUNDS CAPITAL ASSETS JUNE 30, 2006
General government	\$ 5,109,526	\$ 34,729		\$ 5,144,255
Public safety	3,258,202	785,203		4,043,405
Highways	2,410,494	91,943		2,502,437
Sanitation and waste Removal	6,002,415	945		6,003,360
Culture and recreation	334,044	58,130		392,174
Education	16,636,508	39,150		16,675,658
TOTAL	<u>\$33,751,189</u>	<u>\$1,010,100</u>	<u>\$ - 0 -</u>	<u>\$34,761,289</u>

TOWN OF EAST WINDSOR, CONNECTICUTSTATEMENT OF DEBT LIMITATION
JUNE 30, 2006

Total tax collections (including interest and lien fees) received by Treasurer for year ended June 30, 2006						\$19,873,821
Reimbursement for revenue loss on:						
Tax Relief for Elderly - freeze						5,548
						<u>5,548</u>
BASE.....						<u>\$19,879,369</u>
	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>		<u>Pension Deficit</u>
Debt limitation:						
2-1/4 times base ...	\$44,728,580					
4-1/2 times base ...		\$89,457,161				
3-3/4 times base ...			\$74,547,634			
3-1/4 times base ...				\$64,607,949		
3 times base						\$59,638,107
						<u>\$59,638,107</u>
Total debt limitation ..	<u>44,728,580</u>	<u>89,457,161</u>	<u>74,547,634</u>	<u>64,607,949</u>		<u>59,638,107</u>
Indebtedness:						
Bonds and serial notes payable	4,390,000	3,472,990	6,137,000			
School building grants		(1,579,410)				
						<u>0</u>
Total indebtedness	<u>4,390,000</u>	<u>1,893,580</u>	<u>6,137,000</u>			
Debt limitation in excess of outstanding and authorized debt	<u>\$40,338,580</u>	<u>\$87,563,581</u>	<u>\$68,410,634</u>	<u>\$64,607,949</u>		<u>\$59,638,107</u>

Note 1: In no case shall total indebtedness exceed seven times annual receipts from taxation - \$139,155,583.

Note 2: There is no authorized unissued debt at June 30, 2006.

The Town of East Windsor is always in need of individuals to serve on the many volunteer boards and commissions required to keep our Town operating. If you have a particular talent or interest and would like to share it with the community, please fill out the application below and return it to The First Selectman's Office.

**Town of East Windsor
Board & Commission Application Form**

Name: _____

Address: (Home) _____

Telephone: (Home) _____ (Business) _____

E-mail address: _____ Occupation: _____

Party affiliation: (Democrat) _____ (Republican) _____ (Unaffiliated) _____

Board or Commission of Interest _____

New Appointment: _____ Re-Appointment: _____

Briefly explain your reasons for being interested in serving your town in this capacity and note the qualifications you have that you feel would be an asset to this Board or Commission.

All Town Officials must comply with the provisions outlined in the East Windsor Charter and Code of Ethics. By signing below I certify that I understand and accept the town rules of conduct for Board and Commission members as outlined in the Town Charter and Code of Ethics.

Date: _____ Signature: _____

Thank you for taking the time to fill out this application. Volunteers play a vital role in the East Windsor government and we appreciate your interest. Upon completing your application please forward to the First Selectman's Office, P.O. Box 389, 11 Rye Street, Broad Brook, CT. 06016

**Application will remain on file for six (6) months in the First Selectman's Office.*

CUT-A-COUPON PROGRAM

Would you like to make a donation in memory of a loved one? This is a wonderful way to remember a special anniversary, to say "thank you," celebrate a special event, or remember a special loved one or friend who passed away. Please check the appropriate box below to tell us where you would like your donation to go.

____ Broad Brook School – Playground Fund.....\$ _____

____ Human Services – Emergency Needs Fund.....\$ _____

____ Human Services – Emergency Fuel Fund.....\$ _____

____ Human Services – Emergency Food Fund.....\$ _____

____ Police – Canine Unit.....\$ _____

____ Police – Child Seat Program.....\$ _____

____ Police – Polygraph Program.....\$ _____

____ Veterans' – Flag Program (\$35.00 per flag).....\$ _____

____ Veterans' – Cemetery Fund.....\$ _____

Total Amount of Donation \$ _____

(Please make checks payable to The Town of East Windsor)

Donation in Memory/Honor of: _____

Donated by: _____

Send Acknowledgement to: _____

Please send your request to:

**Town of East Windsor
First Selectman's Office
11 Rye Street, P.O. Box 389
Broad Brook, CT. 06016**