

ABOUT EAST WINDSOR, CONNECTICUT

East Windsor was originally settled by farmers in the 17th Century. They were drawn by the even topography and fertile soils of the Connecticut River Valley. Even today, farming makes up a significant part of our economy. In fact, the character of East Windsor is derived from the agricultural land and open space which lends our town its rural charm. We are comprised of five villages, Broad Brook, Melrose, Scantic, Warehouse Point, and Windsorville. While combined for government and education convenience, each village is able to retain its own unique identity.

With a population approaching 10,000, and a land area of 26.3 square miles, East Windsor also offers ample opportunity for business and industry to grow. Situated on the east side of the Connecticut River, our Town lies nearly equal distance between Hartford, Connecticut and Springfield, Massachusetts. We are located minutes from Bradley International Airport on Route 5 with fast and easy access to and from I-91. A recently updated plan of development and sewer expansion provides us with both a blueprint for balanced growth and the ability to sustain a favorable tax rate.

East Windsor's strategic location combined with its rural atmosphere make it an ideal place to live, work and play. If you would like to know more about our town, please contact either the First Selectman's office or that of our Town Planner. We welcome your inquiries and stand ready to assist you with your development plans or to answer any questions you may have about our community.

East Windsor Town Hall
11 Rye Street P.O. Box 389 Broad Brook, CT 06016
PHONE: (860) 623-8122 FAX: (860) 623-4798
www.eastwindsorct.com

TOWN HALL OFFICE HOURS:
Monday - Wednesday 8:30 am - 4:30 pm
Thursday 8:30 am - 7:00 pm
Friday 8:30 am - 1:00 pm

NOTES

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

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APPOINTED TOWN OFFICIALS — As of June 30, 2007**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 VOTERSSonia 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

Timothy S. Howes

TOWN PLANNER

Laurie P. Whitten

**WATER POLLUTION CONTROL
AUTHORITY SUPERINTENDENT**

Kevin Leslie

AMERICAN HERITAGE RIVER COMMISSIONRichard U. Sherman, Chairman
Peter Wielhouwer, Vice Chairman
Joanne Drapeau
Albert Floyd
Thomas J. Pikul
Barbara Sherman
Margaret M. Steinbugler
Debbie Talamini
Tom Talamini
Tom Tyrer
Janice Warren**BUILDING COMMITTEE**Kenneth C. Crouch, Chairman
Edward Filipone, Vice Chairman
James Thurz
Stanley Kement, Jr.
Cliff Nelson
Joseph Pellegrini
Steve Pilch
Peter Sanders**CENTRAL CONNECTICUT TOURISM DISTRICT**

James C. Richards

CAPITOL IMPROVEMENT PLANNING COMMITTEEEdward J. Filipone, First Selectman
Mary Szabo, Town Treasurer
Noreen Farmer
Edward Farrell
Gary Guiliano
Gilbert Hayes
Dale Nelson
Leonard Norton**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
Elizabeth Burns, Municipal Agent
Trevor Bray
Deborah A. Donovan
Catherine Drouin
Madeleine Thompson

APPOINTED TOWN OFFICIALS — As of June 30, 2007

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 Koczera
John B. Malin
Richard Osborn
Michael Sawka
Janice Warren, Alternate
Tina McCarter, Alternate
Vacancy, Alternate

ECONOMIC DEVELOPMENT COMMISSION

Eric Moffett, Chairman
Sharon Aprea, Co-Chairman
Richard Covill
Matthew Crossen
Josh Kapelner
Michael Maloney
James Richards

ETHICS COMMISSION

Dale Nelson, Chairman
Gil Lowell
Jayne Lucas
Bishop Ralph Saunders
Mary Wise

GREATER HARTFORD TRANSIT DISTRICT

James C. Richard

HISTORICAL COMMISSION

Barbara Smigiel, Chairman
Paul Scannell, Vice Chairman
Marilyn Butenkoff
Michael Hunt
John A. Stanat
Irene Clifton, Alternate
Pete Daglio, Alternate

HOUSING AUTHORITY

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

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
Patricia M. Briggs
Nicole Hayes
Blaine Simpkins
Ted Szymanski
Sarah Waltiere

PENSION AND RETIREMENT BOARD

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

PLANNING AND ZONING COMMISSION

Joseph P. Quellette, Chairman
Frank K. Gowdy, Vice Chairman
Steven Farmer
Gary G. Guiliano
Tim Rodrigue
John Matthews, Alternate
Joseph P. Quellette, Alternate
David A. Tyler, Alternate

VETERANS COMMISSION

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

WATER POLLUTION CONTROL AUTHORITY

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

ELECTED TOWN OFFICIALS — As of June 30, 2007**FIRST SELECTMAN**

Edward Filipone

SELECTMEN

Ken Crouch, Deputy Selectman

Gilbert R. Hayes

Mark Simmons

Thomas J. Sinsigallo, Jr.

BOARD OF FINANCE

Paul Catino, Chairman

Marie DeSousa

William Dove

Noreen Farmer

Jack Mannette

Dale A. Nelson

Bob Little, Alternate

Leo Szymanski, Alternate

BOARD OF EDUCATION

John V. Pica-Sneeden, Chairman

Judith B. 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

James P. Barton

Frank L. Kirchof, Jr.

Richard P. Pippin, Jr.

Blaine G. Simpkins

Leo Szymanski

George H. Ulitsch

POLICE COMMISSION

Richard U. Sherman, Chairman

D. James Barton

Lorraine Devanney

Steve Knibloe

Linda Sinsigallo

REGISTRARS OF VOTERS

Marilyn S. Rajala

Linda C. Sinsigallo

ZONING BOARD OF APPEALS

Michael A Ceppetelli, Chairman

Cliff Nelson

Stanley W Paleski Jr

Richard P Pippin III

Thomas Arcari, Alternate

Thomas J Gudzunus, Alternate

Daniel A Leone Jr, Alternate

FIRST SELECTMAN



Year after year East Windsor attempts to meet the challenges set forth by the Town's mission statement. The major components being: to maintain a high quality of municipal services, provide a safe living and working environment, and encourage economic growth while maintaining our rural charm. The challenge is to provide these services while remaining fiscally responsible.

Yearly, we must present to our residents and taxpayers a capital improvement plan and an overall budget for this purpose. Through our dedicated staff and all our volunteers we have been able to complete this mission.

Maintaining the Town's infrastructure (roads, sidewalks, buildings, etc.) is the responsibility of the Public Works staff, along with the help of the permanent Building Committee for new projects or modifications. The Windsorville Bridge and the Police Department modifications are recent examples.

Planning and Development has been working with the Planning and Zoning Commission rewriting our regulations. This will help control our growth and maintain the Town's character.

The Building Department has seen a rise and fall in the housing market, but has been busy with permits for additions, decks, pools, etc. Commercial development is steady, although there has been a slight decline in the ratio of commercial to residential tax base.

The Assessor's office has started the revaluation process, which will be completed by the end of the year.

Parks and Recreation, Senior Services, and the Human Services departments continue to provide a wide range of programs and services to residents of all ages.

Public Safety has had a very busy year, but continues to be there for us 24/7.

East Windsor was not without loss this year, with the passing of former leaders: Sophie Gedrum (101 years), the oldest ex-legislature, Gerald F. Hoffman, ex-Broad Brook Fire Chief, Pauline Putriment, Town Democratic leader, and Francis Kinseller, former Deputy First Selectman and Board of Finance Chairman.

On a happier note, a few new leaders were recognized for their achievements. Shannon Shouldice received the Girl Scouts' highest award, the Gold Award. Matthew Grant and Brian Owens received the Boy Scouts' Eagle award. The Rotary Club named James Nilsson, Jr. their Business Person of the Year, while Jim Thurz was the East Windsor Chamber of Commerce Business Person of the Year. Joel

Patrick Legan (Vet) received the CCSU Student Veteran Excellence Award and George Croft was named East Windsor's Teacher of Year.

A few of the accomplishments in 2006/2007 FY achieved were:

- \$1.3 million dollar bonding package for the Broad Brook Fire Department fire truck, Department of Public Works and the Water Pollution Jet-Vac truck, and new boilers for the high school.
- Development of a new fines ordinance.
- Increase of 3.72% in Grand List.
- \$3.9 million State Bond Package for Broad Brook Mill cleanup.
- Hiring of Timothy Howes as Superintendent of Schools.
- Hiring of David Chambers as East Windsor High School Principal.
- Hiring of Captain Roger Hart at the East Windsor Police Department.
- Development of Town Emergency Operations Plan through the Director of Emergency Management Blaine Simpkins.

With the help of various volunteer groups, we achieved the following:

- A new road at the Veterans Cemetery.
- New playground equipment at the Broad Brook School, through the efforts of the Playground Committee.
- Scout Hall flag pole with the help of Shiners.
- Become co-recipients of a \$200,000.00 grant from the Hartford Foundation of Public Giving to "Improve Science Education."
- Received a \$390,000.00 DEP grant toward the purchase of the Trombley/Tschummi property through the Town's grant writer, Edward Farrell.
- As well as the production of various community events.

Earlier this year, history was made when First Selectman Linda Roberts resigned after nearly ten years of service to the Town. Based on a process outlined in the Town Charter, I was appointed to the position of First Selectman. As I write this report, the Town Clerk is about to swear in a new First Selectman.

In closing, I would like to thank the Town staff for making the past nine months a rewarding experience for me. The Town of East Windsor is truly blessed to have such a dedicated work force, along with many volunteers, to keep the day-to-day activities running smoothly. Thank you all.

Respectfully submitted,

Edward Filipone, **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 also 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.

As of June 30, 2007, we have capitalized and depreciated all of our assets and infrastructure.

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, 18,143 bills were mailed for the 2005 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 \$21,740,419 for the fiscal year 7/1/2006-6/30/2007. This represents tax, interest and penalties from the current and back year Grand Lists. Also collected was \$352,351 for sewer assessments, facility charges and sewer facility connection charges, \$5,880 from aircraft registration and \$204 from parking tickets and recycle bin.

As in the past, the office will continue to work with our taxpayers to arrange schedules for those who need a time payment.

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 and reporting the results.

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 we were awarded, our 7th (\$7,000) grant from the State of Connecticut for Historical Preservation of records. This grant will be used to scan and copy to CD 59 Land Record Volumes (2001-2004). These will then be uploaded to our current indexing system, providing images for public view. In addition, the Town Clerk's Office realized a 36% increase in revenue for FY 2007.

Mary Higgins, Assistant Town Clerk, completed two and a half years of study in December 2006 and sat for the State Certification Exam in June 2007. Having successfully passed the exam, she was awarded the Certified Connecticut Town Clerk designation.

2006-2007	
Land Records Recorded	3610
Transfers & Sales Ratio	465
Certificates Processed	85
Maps filed and recorded	39
Military Discharges filed and Recorded	28
Liquor Permits Filed	2450
Sporting Licenses Sold	1378
Dog Licenses Sold	40
Notary Certificates Recorded	87
Trade Names Filed	

REVENUE	2006-2007	2005-2006
Town Clerks Account	\$102,102	\$109,278
Conveyance Tax	\$237,602	\$174,263
Conveyance Tax Collected by Town Clerk for State	\$663,769	\$451,245
Historic Preservation Fees	\$5,430	\$5,044
Historic Preservation Fees Collected by Town Clerk for State	\$5,430	\$5,880
Farmland Preservation Collected by Town Clerk for State	\$70,590	\$54,704
LOCIP	\$8,145	\$6,312
TOTAL REVENUE	\$1,093,068	\$806,728

VITAL STATISTICS	2006-2007
Births	92
Marriages	133
Civil Unions	2
Deaths	122
Burial Permits	90

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.

The new Optical Scan machines were used for the first time at the November 6th election. Everything worked well thanks to the extensive training we provided to our election officials, as well as the special classes offered by the State. We thank all those involved for their dedication and hard work needed to prepare for this transition.

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 62 years. (Republican Registrar – 27 and Democratic Registrar – 35)

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

For the past eight 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 2007. Forty-three appeals were heard and acted upon by Board members.

An additional session was held in September 2006 for the purpose of hearing taxpayers' appeals on motor vehicle assessments only. Five appeals were heard and the 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.

On the Grand List of October 1, 2006, the Town has approximately 5,366 real estate accounts, 1,101 personal property accounts (including 39 accounts with property tax exemptions for newly acquired manufacturing machinery and equipment), and 11,932 motor vehicle accounts.

State and local exemptions for veterans, blind, and disabled individuals are also processed by this Department along with tax relief for the elderly, totally disabled and homeowners. 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 140 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. The filing deadline during a revaluation year is December 30.

My office is staffed with dedicated and qualified personnel including Assistant Assessor Jane Grigsby, Assessor's Clerks Luann MacIntosh and Columbine Martin.

Respectfully submitted,

Caroline G. Madore, **Assessor**

EAST WINDSOR EMERGENCY MANAGEMENT AGENCY

East Windsor Emergency Management is here to serve during crisis situations. This year we've completed the renovation of the emergency operation center at the Town Hall Annex on 25 School Street. This was done so East Windsor would be in full compliance of the mandates set by the state and federal regulations and we used money from federal grants at no cost to the taxpayers. We've also applied for and received federal grant money to pay 50% of emergency management functions such as radios, furniture, office equipment, and supplies. We've recently upgraded our generator so the facility can be utilized in case of power outages.

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, has been completed and approved by the Regional Director.
- In the Town garage storage area, which is the distribution point for the area, there are 60 cots and bedding.
- National incident management systems training, which defines the roles of individuals in case of an actual emergency.
- The Town has three shelters: Town Hall Annex, Broad Brook Fire Department/Senior Center, and Scout Hall.

Respectfully Submitted,

Blaine Simpkins, **Director**

SUPERINTENDENT OF SCHOOLS

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



2006-2007 ADMINISTRATION

Mr. Timothy S. Howes, Superintendent of Schools
 70 South Main Street East Windsor CT 06088
 PH: 623-3346 FAX: 292-6817
 Office Hours: 7:30 a.m. to 4:30 p.m.
 thowes@ewindsor.k12.ct.us

Ms. Carol A. Fox, Director of Special Education
 70 South Main Street East Windsor CT 06088
 PH: 623-3347 FAX: 292-6817
 cfox@ewindsor.k12.ct.us

Ms. Diane Dugas, Director of Curriculum
 70 South Main Street East Windsor CT 06088
 PH: 623-3347 FAX: 292-6817
 ddugas@ewindsor.k12.ct.us

SCHOOLS

East Windsor High School (Grades 9-12)
 76 South Main Street East Windsor CT 06088
 PH: 623-3361 FAX: 623-7197

Mr. David Chambers, Principal
 dchambers@ewindsor.k12.ct.us

Ms. Kathleen Barmak, Assistant Principal
 kbarmak@ewindsor.k12.ct.us

East Windsor Middle School (Grades 5-8)
 38 Main Street Broad Brook CT 06016
 PH: 623-4488 FAX: 654-1915

Mr. James Slattery, Principal
 jslattery@ewindsor.k12.ct.us

Ms. Sharon Cournoyer, Assistant Principal
 scournoyer@ewindsor.k12.ct.us

Broad Brook Elementary School (Grades PreK-4)
 14 Rye Street Broad Brook CT 06016
 PH: 623-2433 FAX: 623-0717

Ms. Jeanne McCarroll, Principal
 jmccarroll@ewindsor.k12.ct.us

Ms. Laura Foxx, Assistant Principal
 lfoxx@ewindsor.k12.ct.us

ENROLLMENT

	2005	2006
Broad Brook School (PreK-4)	627	619
EW Middle School (5-8)	442	425
EW High School (9-12)	504	490
Total	1573	1534

PERSONNEL

During the 2006-2007 school year, 226 persons were employed by the Board of Education either full or part time. Included in this number were 117 certified personnel and 9 administrators. Also employed were 87 non-certified personnel (tutors, nurses, secretaries, custodians, and paraprofessionals). An additional 13 employees worked in the school cafeterias and were paid from funds generated by the self-supporting lunch program. The following staff members retired from the school district: Lora Arnold, Christopher Corkum, George Croft, Patricia Percival, Marc Soutra, and Marsha Ledger.

FINANCES

The Board of Education budget for the fiscal 2006-2007 school year was \$16,084,571. This was an increase of \$677,679 or 4.4%. The Board concluded the year with a balanced budget.

IMPROVEMENT IN BUILDINGS

East Windsor High School

- New blinds in S-wing and new doors for courtyard
- New bathroom partitions in A-wing Girls' lav and N-wing Boys' lav
- New sinks and faucets in C-wing boys' lav. and coaches rooms
- Repaired front overhang, chimney cap, and cracks in parking lot
- Sinks in B-5 and B-7 modified to meet ADA code

East Windsor Middle School

- New steam kettle in kitchen
- New lockers in B-wing
- New blinds in various rooms

Broad Brook Elementary School

- Front sidewalk replaced
- Window frames in K-wing repaired and new lighting on stage.
- Installed new ceiling fans cafeteria
- Hot water in rooms 5,6,7

2006-2007 ACCOMPLISHMENTS

- Continued facilitating the implementation of Professional Learning Communities in the schools and professional development for staff.
- Conducted CMT math workshop with grades 3-8 teachers.
- Implemented: Consolidated School Grant K-8, Math Science Challenge Grant 11-12, and Academy of Math and Science Grant K-12.
- Facilitated collaboration with Windsor Locks, Ellington, Simsbury, and Canton around Columbia Teacher College Reader/Writer Workshop.
- Fully implemented inclusion of all special education students within general education classes at the elementary school.
- Sent teams to "Step by Step Approach for Inclusive Schools."
- Implemented Plan for Alternative School Success (PASS) Program.
- The District's Assistive Technology Teams grant allowed the purchase of software for special education students.
- Purchased equipment for new auto shop lab, added additional culinary arts class, and upgraded computers/software at the high school.
- Wrote grant for a Saturday Program and restructured program of studies to better align courses to prepare students for CAPT.
- Purchased graphing calculators for every math classroom.
- Two math classrooms are set up with SMART Boards.
- Unwrapped the state standards and powered them for math.
- Conducted voter registration and hosted political panel discussions.
- The Playground Fundraising and Planning Committees raised funds for new playground equipment at Broad Brook School.
- East Windsor Rotary Club donated dictionaries to each third grader.
- First grade teacher Laurie Felber was Wal-Mart's Teacher of the Year.
- Fourth grade teacher Angela Majowicz was named East Windsor's Teacher of the Year.
- Students collected over 5,000 lbs of food for the Five Corner Cupboard.
- The Summer Scholar Program was initiated through the generosity of the Jean Matthews Memorial Scholarship Fund and George and Marilyn Butenkoff.
- Eleven teachers and administrators participated in a weeklong training in Columbia Teachers' College Readers and Writers Workshop.
- Mentoring program was initiated for students to meet with a teacher once a week to discuss being pro-active, setting goals, time management skills, and interacting with peers.

Respectfully submitted,

Timothy S. Howes, **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



PICA-SNEEDEN, JOHN (R)
Chair
69 Depot Street
Broad Brook CT 06016
623-4331 PL #3349
jpica-sneed@ewindsor.k12.ct.us

RAJALA, JUDITH (D)
Vice Chair
52 Scantic Road
East Windsor CT 06088
254-5394 PL #2419
rajala@ewindsor.k12.ct.us

HOLIGAN, JOANNE (R)
Secretary
PO Box 267
Broad Brook CT 06016
623-9017 PL #2509
jholigan@ewindsor.k12.ct.us

BATES, AMANDA (I)
18 Wesley Road
East Windsor CT 06088
627-8470 PL #1889
abates@ewindsor.k12.ct.us

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

KUBICK, JOANN (D)
35 Woolam Road
East Windsor CT 06088
623-4544 PL #2589
jkubick@ewindsor.k12.ct.us

RABER, WILLIAM (D)
241 Scantic Road
East Windsor CT 06088
623-1140 PL #2419
wraber@ewindsor.k12.ct.us

SIGNOR, WADE (I)
93 Chamberlain Road
Broad Brook CT 06016
623-4548 PL #3079
wsignor@ewindsor.k12.ct.us

WILLINGHAM, TERRI (D)
115-R Reservoir Avenue
Broad Brook CT 06016
623-0382 PL #2729
twillingham@ewindsor.k12.ct.us

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 evaluations 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 2006-2007

- Received reports and information concerning enrollment, student transiency, grants received, CAPT and mastery tests, curriculum, professional development, etc.
- Joined a co-op with Vernon Adult Education.
- Approved several overnight high school field trips.
- Revised the following policies: homework, wellness, school ceremonies and observations, freedom of speech, and dress code.
- Distributed four issues of the Board of Education's newsletter, *Education Quarterly*.
- Approved golf as a sport at the East Windsor High School.
- Appointed Timothy S. Howes to the position of Acting Superintendent of Schools.
- Hired David Chambers for the position of East Windsor High School Principal.
- Approved piloting the new PASS Program at the middle school.
- Employed the services of CABA to help search for a permanent superintendent of schools - The Board hired Timothy S. Howes for the position of permanent Superintendent of Schools.
- Accepted new playground equipment from the East Windsor Playground Committee for the Broad Brook School.
- Joined the Greater Hartford Literacy Council.
- Approved initiating a student car club at the high school.
- Approved a two-hour delayed opening once a month at the high school to give staff the chance to work on the New England Association of Schools and Colleges report for accreditation.

Respectfully submitted,

John V. Pica-Sneed, **Chairman**

PARK & RECREATION DEPARTMENT



The Parks and Recreation Department is governed by the five-member commission, with members appointed by the Board of Selectmen who serve four year terms. The commission is empowered to maintain, manage, and regulate the Town's parks and playgrounds, for both passive and active recreation. Meetings of the commission were held on the third Monday of each month but beginning with the calendar year 2008, meetings will be held on the second Monday of the month at the East Windsor Town Hall meeting room at 7:00 p.m.

During this year, one valued board member, Mrs. Patty Briggs resigned from her position. The Commission and Department thank her for her dedication and commitment to the residents of East Windsor. With Mrs. Briggs departure, we welcome our newest Commission member, Ms. Sarah Waltiere. Sarah comes to us with many great ideas and positive input for a better department. We look forward to working together and thank her for joining us to bring great recreation and park opportunities to the community.

The Parks and Recreation Department maintains seven parks in East Windsor with the largest being East Windsor Park. Others include: Warehouse Point Park, Prospect Hill Park, Pierce Memorial Park, Broad Brook Pond Park, Abbe Road Soccer Complex, and Volunteer Park. These facilities, paired with the maintenance of the grounds and athletic fields at all school facilities, keeps us always on the go. We could not do this without our hard-working staff, both full and part-time.

The East Windsor Parks and Recreation Department strives to create inclusive recreational and leisure activities for the residents of East Windsor. In 2006-2007 we were able to improve and upgrade a few of our facilities, with a status quo budget.

At East Windsor Park, funds were used to reconstruct the frequently used tennis courts. With these courts being the lone courts in Broad Brook, the reconstruction was welcomed with open arms by the many residents who frequent this park.

Also at East Windsor Park, a new fan assembly and Ansul fire suppression hood system was installed at the snack bar to maintain a safe working environment during its summertime use.

At Pierce Memorial Park in the Windsorville section of Town, we replaced the hoops and backboards at the basketball court that sees a high volume of use by the children and teens in that section of East Windsor.

During 2006-2007, the Department was able to upgrade two pieces of equipment with funds allocated over several years through CIP (Capital Improvement Projects). A new mower was purchased for our grounds supervisor to keep the grounds of our parks and all school properties in top condition. The second purchase was a new pick-up truck to upgrade our aging vehicle inventory.

2006-2007 was a busy programming year for us as well. We were able to add to our expanding department many programs for the youth of East Windsor while dealing with the constant space constraints for program locations.

Our Summer Camp program expanded to 3 days a week this year with parents continuing to request more additional hours and days to the program. This one-year old program is by far a growing jewel for our department.

Sports fundamental skill camps were added for ages 3 to 5. The Cressotti Baseball School taught the basics of America's game and the East Windsor High School girl's soccer team assisted with soccer fundamentals. The Department worked closely with the East Windsor Youth Basketball organization to develop basketball fundamental lessons for grades K to 2. These programs act as feeders to the Town recreational sports leagues and eventually onto school competition teams.

For more family-inclusive activities we created the First Annual Lim-

erick Contest about East Windsor. Residents were encouraged to tell us about their favorite place to eat, sport to play, or where they live. Prizes were awarded in all entry age groups from kindergarten to adult. We look forward to expanded participation next year. Other family activities were the Holiday House Lighting Contest, Haunted Happenings event, and the annual Easter Egg Hunt.

While we were able to only upgrade a few things in 2006-2007, we have a list of improvements that we will continue to work very hard to accomplish in the years ahead.

Our goals for 2007-2008 are to continue our upgrades and beautification of our parks and programs. We are always looking for new and exciting things to improve our Department because together "Parks and Recreation creates better communities."

Respectfully submitted,

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

SCHOOL NURSES

Daily visits:	24,900
(First aid, illness, medications, health counseling)	
Students given vision screenings:	1,162
Students given hearing screenings:	1,108
Students given postural screenings:	521
Physical Examinations:	3
(Athletic and grade 6 & 10 health assessments)	
Students given hemoglobin tests for anemia:	1
Students given Mantoux tuberculin tests:	26
Employees given the Hepatitis B vaccine series:	1

The school nurses assess sick and injured students and administer daily medications and treatments. They provide care for medically fragile students needing tube feedings, breathing treatments, personal care, etc. They contact parents, physicians, and teachers of students with medical problems to ensure continuity of care at school and on specific field trips.

The nurses provided an annual update for all staff members on the precautions they must take when exposed to blood and body fluids. The nurses offer Hepatitis B vaccine to at risk staff.

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

The school nurses attended workshops on administering CPR and the use of AED's; Tools for Schools, Managing students with Asthma and Seizures, School Nurse 504 process, Dermatology for School Nurses, and Nursing Supervisor conferences.

We would like to thank the VNA volunteers for the many hours they give annually to assist with vision and hearing screenings.

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

POLICE DEPARTMENT



Operationally and fiscally, the 2006-2007 budget year has been challenging for the East Windsor Police Department. The men and women of the Police Department have been forced to deal with adversity and difficulties, in addition to their important day-to-day duties. They have done so with dedication, pride, professionalism, experience, and skill. This is a true reflection of their commitment to this community and to their abilities as professional law enforcement practitioners.

During these challenging times, every Town agency including the Police Department is forced to become creative in their approach to serving our customers: **the residents, business owners, and visitors of East Windsor.** We remain productive this year with grant development and management in order to reduce the cost of our services to the taxpayer.

Most police departments throughout the nation are facing personnel shortages and a lack of qualified and/or interested candidates for the position of police officer. Due to our staffing, we have been forced to make some difficult decisions related to programs offered by the East Windsor Police Department. We have recently been forced to temporarily suspend our School Resource Officer program until such time that we can properly staff it. Over the past year, we have discovered that this school safety initiative has been a valuable and vital program in Town.

The most common complaints we receive from residents throughout Town involve traffic violations and unsafe conditions related to traffic. In response, we have instituted a new traffic enforcement and safety program, designed to have a positive impact on traffic related complaints Town wide. The **"STEP"** or Selective Traffic Enforcement Program targets areas of concern and citizen complaints. Police Officers focus their attention on these areas in order to reduce accidents and improve safety related to traffic. We have sought and successfully received numerous grants throughout the year in order to address traffic related concerns.

Providing professional community-oriented police services to the Town of East Windsor remains a daunting challenge for its police department. As the Town of East Windsor faces 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."* With safety in mind, members of the Police Department throughout the year have taught educational seminars at various times and places to assist the public with crime prevention and reduction. We do continue to face the challenges of an ever-changing community 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.

This year the East Windsor Police Department welcomes our new Police Captain and Operations Commander, Roger Hart. He brings 18 years of professional law enforcement, training, and police executive experience. With sound administrative and financial management skills, and using all available information technology we will strive to enhance our daily operations, fiscal management, and alliances with the community, elected officials, other Town departments, other criminal justice and government agencies, all in an effort to be a dedicated, professional, and forward looking law enforcement agency.

I encourage anyone with a problem, concern, or who is in need of assistance to contact us as the East Windsor Police Department (860.292.8240). We will work hard to address and correct the concerns and issues that you face. We look forward to serving you.

Emergency Services Call 911

EWPD GOALS

Vision: To be recognized as a professional Police Department, a valued Town agency, and to provide excellent service to our community.

Mission: To have police and the community working together to establish a safe environment to live, work, and raise our children.

We Value: Customer focus, improvement, integrity, our people, and team work.

Objectives: Maintain a safe working environment for our staff, Maintain stringent internal fiscal controls; Develop and maintain open communications; Work productively with elected officials and other Town agencies. Be part of the team; Deliver quality, cost-effective, and appropriate police services.

Proud to Serve,

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 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.

The Police Chief completed his fourth year. A new captain has been added to the department. He came with vast amount of police administrative experience, which compliments the modernizing and updating the police department administration and operation. The Department's K-9 has been working out well and, when needed, is utilized by surrounding towns. There have been internal changes in the department to ensure the best service that can be afforded. The Town of East Windsor can be proud of its Police Department and can be assured that the high standards will be maintained.

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 are completed and this will help bring the facility up to national certification standards. The Police Commission is challenged to keep pace with the Town's ever-changing conditions, but the Commission is up to that challenge.

Respectfully submitted,

Richard U. Sherman, **Chairman**

EW AMBULANCE ASSOCIATION



What a difference 30 years makes! As I look back to July 1978, the date that marked the beginning of time for our association. A band of volunteers began operating out of the Shell gas station on Bridge Street; we had a used van, one bay, and 60 square feet of office space. There were less than 30 Emergency Medical Technicians and Medical Response Technicians and fewer than 300 calls per year.

There are only two employees left that were there on opening day: Robert Peck and myself. But only Robert has served without interruption.

The founders of the East Windsor Ambulance Association, Inc., many of which still reside in our community, must be credited for a vision to bring better medical treatment to our community. Prior to 1978, ambulance service was provided by Skylark Ambulance and ambulance services responding from the cities. Often response times exceeded an hour and the medical care provided was inconsistent at best.

Next year will mark 30 years of service for the association and the changes made have been monumental. Instead of an all-volunteer staff of Emergency Medical Technicians, the association is now staffed 24 hours per day with all paid personnel including Paramedics and Emergency Medical Technicians.

We now have four ambulances and three paramedic-intercept vehicles at our disposal. Two ambulances are fully staffed 24 hours per day. Additional personnel are called in as demand rises.

Advanced Life Support Paramedic care is now standard fare and available for most patients in our care. The most advanced medical practices available are now provided to you on our streets, in your homes, and at the workplaces of our community.

Response times have been dramatically reduced. You no longer wait for volunteers to respond to the station to pick up the ambulance, our on duty staff remains with the ambulance and respond immediately.

As Chief of the association, I now work as the first paid Emergency Medical Services Chief. My duties include providing paramedic care when necessary as call volume peaks, daily administrative duties including regulatory administration, shift scheduling, financial affairs including payroll, and patient account billing that is done completely in-house.

Our call volume is now more than 2,000 requests for service each year. This includes mutual aid requests from surrounding communities.

The operating revenue is generated in various ways. Our primary funding source is through patient billing, much of which is collected from insurance companies, federal and state programs such as Medicare and Medicaid, and a portion is received from the uninsured private payer.

The Town of East Windsor, under a formal written agreement, provides the facility and utilities for \$1.00 per year. Vehicle fuel, workers compensation coverage, and telephone usage is purchased through the Town but completely reimbursed by the ambulance association.

The Town provides the ambulance association with an annual grant of \$125,000 per year. Our other funding sources come from our annual fund drive, memorial donations, and other private contributions. Most towns spend much more than this for volunteer services or a paid service with just one ambulance on duty. Providing such a service to our community at roughly \$13.00 per cap-

ita is a testament to our dedicated staff for the important community function that they provide.

Robert Peck still serves the association as he has since 1978. Mr. Peck still tends to our fleet of vehicles performing routine maintenance and keeping them ready for service.

Our future is bright but we still have many more goals to achieve. We have outgrown our facility in Warehouse Point and are unable to afford to maintain the Broad Brook location. It will need to be the will of the community if either of these goals will be met as these goals exceed any financial possibilities at our current funding levels.

Our staff is extremely committed and equally under compensated. Our staff are not Town employees and do not receive any employee benefits from the Town nor do we provide them. Two of our ambulances are extremely worn and require replacement in the near future. These goals will be met as our call volume increases and additional funding sources are acquired.

We look to the community for support in many ways. But your financial support provides the most direct improvements to patient care and to providing a quality consistent emergency medical service.

On behalf of all of our staff, we thank you for providing your support to our association. We receive a great deal of positive feedback for the services that we provide and it is appreciated.

Sincerely,

Thomas J. Clynych 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.

As Fire Marshal for the Town, I 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. Is it my responsibility 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 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 and work part-time thirty hours a week with no staff.

BROAD BROOK VOLUNTEER FIRE DEPARTMENT



The Broad Brook Volunteer Fire Department is an all volunteer organization of 50 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 | •Lieutenant Gerald Bancroft III |
| •Asst. Chief John Madigan | •Lieutenant Richard Salmon |
| •Deputy Chief David Lockwood | •Lieutenant Chuck Riggott |
| •Captain Thomas Arcari | •Lieutenant Vincent Lamay |
| •Captain Jim Bancroft | •Lieutenant Steven Long |
| •Lieutenant Jeff Huffmire | •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. We appreciate that the Town has recognized this and has provided additional incentives for our membership.

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. Firefighter 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 firefighters 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 provides First Class Fire/Rescue Services to the Fire District and the Town of East Windsor. We are an all-volunteer fire/rescue company that consists of Chief Officers, Fire Officers, Firefighters, Emergency Medical Personnel, Junior Firefighters, and is governed by the Board of Fire Commissioners.

The Warehouse Point Fire District continues to make improvement to the services it provides to the Town of East Windsor. Although the fire district has grown considerably in the last couple of years, we continue to provide first class services. The Fire District is constantly training and updating equipment to ensure the best services are just around the corner.

WP 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 Edward Howell
- Lieutenant Jason Messina

WP Fire Commissioners

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

The Fire District consists of two Fire Stations, Station 1 located at 89 Bridge Street and Station 2 located at 15 Stoughton Road. Station 1 houses two class A Pumper Trucks, one Ariel Tuck, and the Duty Officer Vehicle. Station 2 houses one Class A Pumper Truck and one Heavy Rescue Truck. The Departments' membership consists of 45 members trained in firefighting and rescue services. Fire personnel train approximately 12 to 16 hours per week and respond to an average of 9 emergency calls per week. With the constantly changing standards in the fire service it has become more demanding to all volunteers.

The Fire District continues to work closely with the Broad Brook Fire Department providing and receiving mutual aid for many emergency calls on a daily basis. The two departments combined respond to approximately 1,000 emergencies a year. The departments also conduct joint training to ensure operating procedures are flawless during emergency situations. Mutual aid provided by each department is a tremendous help to keep this community safe.

The position of a volunteer firefighter is drastically changing and becoming very demanding for the ordinary family. The mandatory training a volunteer firefighter must complete annually is becoming more serious and time consuming. This significantly reduces the volunteer membership and makes it difficult to find volunteers. With the increasing emergency calls, it will soon come down to hiring full-time firefighters. Our members enjoy and take pride in serving this community and others.

As Chief of the Warehouse Point Fire District, I am grateful to all our members for their dedicated service to the Fire District and the Town of East Windsor. I am also grateful to all members families the make their service to this community possible. I would like to thank the community for their continued support throughout the past years.

Please visit our website at www.whpfd.org for information and upcoming events. Feel free to stop by. Our doors are always open!

Respectfully submitted,

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

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.

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. Due to this fact during this 2006-2007 energy season 381 individuals and families were assisted through this program. This program helped the local economy with an additional \$378,030.00 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, 206 Town residents received the benefits of this State of Connecticut program in the amount of \$74,804.25.

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 every 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 and 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.

The Commission continued its focus on the Scantic River by researching properties along its banks. Properties owned by the Town or the state and private citizens have been identified and recorded. A parcel of land bordering on the Scantic River was recently purchased by the Town of East Windsor. This parcel is off Rye Street.

Again this year, the Commission organized a cleanup in the Town along the Connecticut and Scantic Rivers. This was in conjunction with the Connecticut River Watershed "Source to Sea" cleanup involving the four states that border the River.

During the past year, Commission members made several trips down parts of the Scantic River and found that there were many trees down blocking passage on the water. Some of the blockages were removed by volunteers, but each storm changes the river and its flow, so it is an ongoing process.

Members of the Commission are active in the Scantic River Watershed Association, whose mission is to protect and preserve the natural resources of the Scantic River watershed. With the SWRA, the AHRC works toward protecting water quality; reducing runoff bearing soil contaminants and fertilizers into the river; managing bank erosion; freeing the river of trash and litter; and promoting compatible recreational activities such as fishing, canoeing, kayaking and hiking.

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 1/2 hours) 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.

We sponsor educational programs and an array of lectures throughout the year, such as; our bi-yearly AARP's Driver Education class, Dental Care Educational class, Managing your Weight, and our monthly Nutrition Education. Additionally, the center offers a multitude of varied seminars, workshops, and interactive classes. Through grant monies we continue to offer free bereavement counseling, nutrition counseling, and the A.C.T.I.V.E exercise instruction throughout the year. These programs are a valuable component to our services. We continue to work in cooperation with a number of Town agencies and Town service groups to enhance our community's resources. In its second year, the "File of Life" program with the East Windsor Ambulance Association continues to be successful. We continue to be the distribution site for the East Windsor Veteran's Beacon Light program, the East Windsor Lion's Club collection site for outdated glasses, and the collection site for Box Tops for the East Windsor School program discounts, etc. A series of intergenerational sessions were held this past year between our Town seniors and the East Windsor second grade class during the children's school project of "getting to know your community." Our seniors provided oral history and testimony to events of years past.

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

We draw in large crowds for our popular Monthly Socials (which include live entertainment), Annual Thanksgiving Dinner, Annual Christmas Dinner, and our Annual Senior Picnic. We provide weekly transportation to local grocery stores and daily transportation 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.

We 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. However, state and federal funding is dwindling. Additionally, substantial cuts to our Town's operating budget have taken their toll. Budget cuts again mean we were unable to secure increased hours for our clerk position which has remain at 19 1/2 hours weekly amidst an ever-

growing population in our community. No new staff positions have been added. No monies have been allotted for sub positions in the event that staff members need time off due to illness, vacation, etc. We have had a record number of staff turnovers, which in turn has impacted our senior population and their level of service. The increase cost of postage and cost of printing has meant that we continue not to mail our monthly newsletters/nutrition menus. We are faced with difficult choices in our attempt to keep within the confines of our approved budget and being faced with ever-increasing costs in gas prices and vehicle maintenance. We have had to shorten our hours of road service and limit our service area formally covered for service in an attempt to remain within our operating budget. Budget cuts continue to mean that we will be unable to participate in occasional weekend and evening community events.

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. The success that we do have is a reflection of 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-fourth year as Director of the East Windsor Senior Center, I look forward to the opportunity to serve you to the best of my ability.

Respectfully,

Laura J. Clynych, **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 \$10,000.00 from the Town, the Library maintains the physical plant as well as the purchase of new books.

We circulated 8,400 books last year, approximately 4600 adult and 3575 juniors. A fax machine and copier are available for our patrons.

Broad Brook Library - Board of Trustees

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

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.

Respectfully submitted,

John E. Rajala, **Chairman, Board of Directors**

LIBRARY ASSOCIATION OF WAREHOUSE POINT

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

Annual Report to the Town Fiscal Year 2006-2007

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 25,000 times last year and borrowed over 58,000 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, special visits from Santa Claus, and various story tellers and performers.

The Library sponsored a variety of adult programs last year. Among them were book discussions, craft programs, a program on wild edible plants, and a three-part presentation from the Small Business Administration. We also offer 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.

Home delivery and pick up service of library books, magazines and audio-visual material is available. Any resident who, because of health or physical problems cannot get to the library, just has to call us to make arrangements.

Town residents once again responded very generously to our 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 we were 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 makeover 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.

The Library has a dedicated *Friends of the Library* group that assists us in meeting the needs of our users. The proceeds from the *Friends'* annual used book sale are used to support the growth of the library's DVD and audiobook 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 414% over the last 10 years.

The staff will be busy over the next few months. Thanks to a grant from the Hartford Foundation for Public Giving, this year we will be able to purchase shelving to expand its local history and special collections as well as continue the process of digitizing the archival collection of photographs, postcards, and manuscripts for access by library users. This grant will also provide the funding to purchase three public access terminals for the adult section of the library and one for the children's area. We have also received a grant from the Connecticut State Library to help with the costs of replacing the existing clapboards on the north and east sides of the original library building. 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.

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 2006-2007 operating budget for the Water Pollution Control Authority was \$1,030,411.00.

Currently there are 4,561 sewer use charge units distributed throughout the 2,050 connections to the system. Each unit paid a sewer use charge fee of \$226.00. 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.

During this year, the W.P.C.A. began the process of redefining the Town's sewer service area to compliment the updated plan of development and more closely align with the OPM plan of development. The WPCA also designed a sewer extension from Prospect Hill Drive to Newberry Rd. The construction of this sewer line will eliminate a 40 year old pumping station on Prospect Hill Drive.

Each year, the DEP reviews 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 years nitrogen reduction levels achieved. Your facility is already achieving the fifteen year goal assigned to it and as such has received a nitrogen credit in the amount of \$12,971, from a pool collected from other municipalities 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 full-time Health Educator, nine sanitarians, and a support staff of approximately 2.5 clerical workers. The Department has a medical advisor, a part-time bookkeeper, and contracts for 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 reviewed and followed up on all communicable disease reports of importance, managed the Department and its four offices, and supervised improvements to the headquarters building. He also successfully encouraged the location of a new community health center in Enfield to serve the district.

During the 2006-2007 building year, new soil testing for new, large subdivisions increased dramatically this past year - three large subdivision account for all the new soil testing - 90 lots were tested. No new individual lots were tested this past fiscal year. The subdivisions were: (1) Hemlock Court Phase III - 20 lots; (2) Middle Road Subdivision - 21 lots; and (3) Chamberlain Road - 49 lots.

New work for the construction of new single family homes serviced by septic systems and/or wells has slowed when compared to the last two years.

At the Town reservoir beach during June 2006, bathing water quality was affected by nearby farming activity. Due to the small nature of the reservoir's watershed that services the park, water quality must

be monitored more frequently to assure that farming does not create a problem that compromises or endangers the use of this facility.

The Health District licensed 78 food service facilities and conducted 144 inspections of those facilities that include full service restaurants, fast food establishments, school cafeterias, day care centers, convenience and grocery stores. We sponsored Serv-Safe food safety classes for interested applicants to obtain food safety certificates. The department continues to work with and provide food safety education to various non-profits and civic organizations serving food to the public. We conducted a food safety session for 50 employees of the new East Windsor Taco Bell/Kentucky Fried Chicken.

The NCDHD Emergency Response Coordinator created a personal police identification card for all members of the East Windsor Police Department. All new hires have received both a new police ID card as well as bioterrorism credentialing ID tags to be used during an event. We continue to update our emergency contact list to ensure the ability to make necessary communications with our response partners.

In 2006-2007, the North Central District Health Department offered several health education programs open to residents of our district. These programs included seven exercise programs: four A.C.T.I.V.E. classes (Active Class To Improve Vitality In Everyone), two Tai Chi classes, and one Yoga/Pilates class. One of the A.C.T.I.V.E. classes was held every Monday and Wednesday at the East Windsor Senior Center. Five Nutrition and Weight Management classes were offered for residents 18 years and older. Two of these classes were held at the East Windsor Senior Center in the fall of 2006 and the spring of 2007. Four Childhood Obesity Programs for parents of children up to age 12 were offered. This program is expanding to reach other towns in the district. All of our Health Education programs are open to resident in our member towns. You can 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.

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		2005-2006	2006-2007
Soil Tests (total):	New	12	90
	Repair	8	6
Septic Permits:	New	34	21
	Repair	18	11
Septic Inspections		155	109
Well Permits		27	10
Additions Reviews (on well/septic)		30	25
Plans Reviewed:	Subdivisions (total lots)	2/7	4/16
	New Plot Plans	54	20
	Repairs	17	12
	Wells Only	10	1
Well Water Test Reviews		19	11
Permits to Discharge		37	25
Food Licenses Issued		68	78
Temporary Food Permits		24	28
Food Service Inspections		122	144
Plans Reviewed for Food		5	9
Food Orders Issued		20	22
Complaints (total):		51	36
	Garbage & Refuse	7	7
	Housing	18	11
	Rodents & Insects	5	2
	Sewage Overflow	3	5
	Water Quality	2	-
	Food Complaints	13	11
	Miscellaneous	3	-
	Complaint Orders Sent	4	2

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 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.

The Agency is a regulatory body authorized and required by Connecticut State Statute. The Agency was assisted by Nancy Rudek, Inland Wetland Agent, until she took a position in another town in late spring. We are also supported by 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, the officers were all re-elected: Linda K. Kehoe, Chairman, Michael Ceppetelli, Vice Chairman, and Rene Thibodeau, Secretary. Other regular members include Michael Sawka, John Malin, Michael Koczera, and Richard Osborn. The Alternates are Janice Warren and Tina McCarter. There is currently one alternate position available.

This year the members undertook the process of updating the regulations. The update was based on a model by the DEP and then modified to address the needs of East Windsor specifically.

During the FY 2006-2007, the Inland Wetland Agency received a total of 33 applications. Of those applications 12 were granted permits for regulated activities, 4 amendments, 1 withdrawn application, 4 jurisdictional rulings (1 by Agent), 6 agent decisions, 2 extensions and 4 permitted uses as-of-right. The Inland Wetland Regulations and application forms can be found on the Town's website: <http://www.eastwindsorct.com>

The Natural Resources Preservation Committee (NRPC) serves as the Conservation Commission. George Grant serves as Chairman and Janice Warren is the overlapping member from the IWA. The extensive work performed by this committee was pivotal in securing an Agriculture Viability Grant from the Department of Agriculture and the Department of Environmental Protection. The \$34,800 farmland preservation grant was facilitated through the Connecticut Farmland Trust and allowed the Town to begin surveying farmland property. It has allowed the members to streamline the process for scoring desirable properties as one step toward the final open space plan as required by the Plan of Conservation and Development.

Respectfully submitted,

Linda K. Kehoe, **Chairman**

PUBLIC WORKS / ENGINEERING



The Public Works/Engineering Department consists of six highway workers, one working foreman, one 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 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.

A major accomplishment this past year was the completion of the \$300,000.00+ Windsorville Bridge rehabilitation project.

Respectfully submitted,

Leonard J. Norton, P.E.

Director of Public Works/Town Engineer/Tree Warden

ECONOMIC DEVELOPMENT COMMISSION

Over the course of the year, the Economic Development Commission witnessed many building projects move forward. Such projects include the businesses developed at route 5 and exit 44. The Route 5 corridor has seen many businesses open in 2007, and there's more to come next year. Another exciting project is the residential developments located at *The Mansions at Canyon Ridge*. Although the Town voted down the opportunity to create a valuable sewer connection with this project, the project moved forward because it met all the necessary criteria the Town set forth in developing such a project. We all lost the opportunity to utilize the infrastructure this project would have brought to our Town. We must educate ourselves on the value of planned growth and not act on misinformation.

In an unfortunate incident that affected us as a community and business partners, we lost one of our citizens and a valued Broad Brook businessman Jived Kantar of One Stop Convenience Store. In an effort to support our local businesses in response to this event, the EDC and East Windsor Police Department responded in a concerted effort and held a Town wide meeting for local business on crime prevention. Working with the Chamber of Commerce, we have continued that effort with our local businesses.

In 2007, our Town joined the Greater Hartford Alliance, a regional development agency focused on growth in our area. Working with the Hartford Alliance, the EDC continues to aggressively seek out businesses to call East Windsor home and support those existing businesses already here. Together we're creating educational steps to support new business, foster our existing business, and for 2008, bring together all aspects of our Town government to understand the benefits of planned growth. Whether you're a business of one or 100, we're laying the foundation for business growth.

Moving forward in 2008, we are strongly encouraging the Town's support and willingness to increase funding to employ a dedicated Economic Development Coordinator for East Windsor. A position such as this, if supported correctly, can pay for itself by fostering more business development and growth. We need help to create open land, support for our farm communities, and the creation of good paying jobs for our youth. We live in a global economy and we must take advantage of our new opportunities to generate additional revenue. Economic growth means improvements to our schools, our Town Hall, our senior centers, and our community. Strong business means less reliance on the residential taxes to fund our Town.

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 2006/2007, 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, especially the late Thursday schedule and welcome public comment 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 2006 to June 2007:

Quantity	Description	Estimated Cost of Construction
11	Apartments	\$ 793,000
31	Single Family House	4,505,590
192	Residential Additions & Renovations	2,012,840
13	Demolition Permits	7,141
3	Mobile Homes	59,000
74	Other Structures	571,249
23	Swimming Pools	158,495
10	New Commercial / Industrial Buildings	2,379,873
52	Additions & Renovations to Commercial / Industrial Buildings	2,511,505
409		\$12,998,693

Mechanical and other permits issued from July 2006 to June 2007:

Quantity	Description	Estimated Cost of Construction
276	Electrical Permits	\$1,225,431
156	Plumbing Permits	746,881
210	Heating Permits	2,167,853
19	Sign Permits	90,777
22	Woodstove Permits	44,501
683		\$4,275,443

SUMMARY FOR 2006-2007:

- Total Number of Building and Other Permits: 1,092
- Amount of Fees Collected for Permits: \$222,796
- Projected Income: \$285,000
- Total Estimated Construction Cost of Permits Issued: \$17,274,136
- Emergency Calls 18 — Hours after work schedule — 43
- Copying: \$55.50

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 Edward Filipone Jr. served as Vice Chairman. The remaining members are Cliff Nelson, Stanley Kement, Jr., Jim Thurz, Peter Sanders, Steve Pilch, and Joseph Pellegrini. Laurie Slate is the commission's recording secretary for its meetings.

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

1. **Volunteer Park** – Additional items were completed including a butterfly garden and benches. Lighting and electricity have been installed at the park. Elm trees will be planted in the spring. The project is complete.
2. **Broad Brook Restroom Renovations** – Surplus funds were used to renovate an additional faculty restroom.
3. **Salt Shed** – The salt shed is awaiting the application of an interior sealant.
4. Funds have been budgeted and preparations have begun for the replacement of the East Windsor High School boiler.

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 here 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.

In addition to the varied daily tasks and requirements, during the fiscal year 06-07, staff worked on the following special projects:

1. Finalizing the comprehensive re-write of the Zoning Regulations
2. Working with the Natural Resource Preservation Committee (NRPC) on the initiation and continuing study of farmland preservation and resources within our Town utilizing the Agricultural Farm Viability Grant awarded to East Windsor
3. Assistance with the creation of Model Farm Friendly regulations enabled by a farm viability grant managed by the Capital Region Council of Governments (CRCOG)
4. Assistance with the Broad Brook Watershed water quality study funded by a Clean Water Act grant and managed by the Natural Resource Conservation Service (NRCS) and North Central Health District (NCHD)

During the fiscal year 191 zoning permits were issued, compared to 255 for the previous year.

The permits were divided into the following categories:

PERMITS	FY 05-06	FY 06-07
Single-family homes	49	18
Multi-family units	9	57
Accessory (in-law) apartments	0	1
Additions / Improvements to Residential	74	62
New Commercial / Industrial	8	10
Other Commercial/Industrial (Signs / Additions, etc.)	26	33
Other Residential / Institutional	5	3
Active Adult Units	29	7

Zoning Permit fees brought in \$11,835 this year compared to \$14,627 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 Thomas Arcari, with Thomas Gudzunas, Daniel Leone, Jr. and Kathy Bilodeau 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 8 regular meetings at which 12 variances were requested resulting in 11 approvals and one denial. There was one location approval this past year for a used car dealer's license. Application fees totaling \$1,066 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 combined 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 Joe Ouellette served as Chairman of the Commission, Frank Gowdy as Vice Chairman, and Kevin Saunders as Secretary. The remaining regular members are Gary Guiliano and Denise Menard. Serving as alternates are Dave Tyler, John Matthews, and Steve Farmer. 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 06-07, The PZC approved many applications. Two applications were the new KFC/Taco Bell and Rockville Bank and office space, acting as a gateway to East Windsor from I-91. Other applications approved and adding to East Windsor's variability and tax base include the large Infoshred business taking residence at 3 Craftsman Road, new affordable studio apartments behind the Broad Brook Shops, a contractors storage yard on Newberry Road, the re-approval of a transfer station with a new volume reduction facility on Shoham Road, and building improvements at Southern Auto Sales. On a "green" note, the PZC voted to give a positive referral to the state for a methane to electric plant on Wapping Road.

By close of the fiscal year, the comprehensive rewriting of the entire zoning regulations was almost completed. Being a major undertaking, the updated zoning regulations were scheduled for adoption in October 2007.

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 now available on the Town's website: www.eastwindsorct.com

The PZC held 22 Regular Meetings. Applications received are broken down into the categories of Site Plan Reviews (14), Special Use Permit requests (18), Subdivision/Resubdivisions (4) involving 20 new lots, Zone Changes (1), and Text Changes (4). The following fees were received by the East Windsor Planning and Zoning Commission during the past fiscal year: Hearing/application fees \$21,785, Sale of Regulations \$784, Miscellaneous \$1,153, Road Acceptance \$50, and Open Space Fees \$29,943, for a total of \$53,715.

Respectfully submitted,

Joseph P. Ouellette, Chairman

Financial Statements and Supplemental Schedules

Town of East Windsor

Year Ended June 30, 2007

With Independent Auditors' Report

TOWN OF EAST WINDSOR, CONNECTICUT

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BlumShapiro

Report of Independent Accountants

To the 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, 2007, which collectively comprise the Town of East Windsor, Connecticut'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 basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of East Windsor, Connecticut, as of June 30, 2007, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on and budgetary comparison information are not required parts of the basic financial statements but are supplementary information required by 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 of East Windsor, Connecticut'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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2007 on our consideration of the Town of East Windsor, Connecticut's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 conjunction with this report in considering the results of our audit.

Blum, Shapiro & Company, P.C.

December 5, 2007

An Independent Member of Baker Tilly International

**TOWN OF EAST WINDSOR, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2007**

This discussion and analysis of the Town of East Windsor, Connecticut's (the Town) financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2007. 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 \$2.4 million, or nearly 5.4 %.
- During the year, the Town had expenses that were \$2.4 million less than the \$34.6 million generated in tax and other revenues for governmental programs.
- Total cost of all of the Town's programs was \$32.2 million with no new programs added this year.
- The General Fund reported a fund balance this year of \$5.2 million.
- The resources available for appropriation were \$1.4 million 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 Exhibits 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, are 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 nonfinancial 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 as follows:

- *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 (Exhibits 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 (Exhibits 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

Net assets were restated on July 1, 2006 for the implementation of retroactive infrastructure reporting requirement of GASB Statement No. 34. The Town's government-wide activities net assets, including this restatement, changed from a year ago increasing from \$44 million to \$46.4 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	
	2007	2006
Current and other assets	\$ 14,794,191	\$ 12,905,285
Capital assets	49,897,276	48,587,794
Total assets	64,691,467	61,493,079
Long-term debt outstanding	16,239,568	15,923,394
Other liabilities	2,043,389	1,556,417
Total liabilities	18,282,957	17,479,811
Net assets:		
Invested in capital assets, net of debt	36,936,953	34,853,749
Restricted	33,735	33,735
Unrestricted	9,437,822	9,125,784
Total Net Assets	\$ 46,408,510	\$ 44,013,268

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 \$9.1 million at June 30, 2006 to \$9.4 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
CHANGE IN NET ASSETS

	Governmental Activities	
	2007	2006
Revenues:		
Program revenues:		
Charges for services	\$ 2,313,512	\$ 2,656,718
Operating grants and contributions	7,457,911	8,170,900
Capital grants and contributions	1,409,922	74,206
General revenues:		
Property taxes	22,053,161	20,424,001
Grants and contributions not restricted to specific purposes	711,722	604,989
Unrestricted investment earnings	615,891	393,313
Other general revenues	78,161	7,115
Total revenues	34,640,280	32,331,242
Program expenses:		
General government	3,454,442	3,274,821
Public safety	4,836,752	4,805,708
Conservation and health	429,599	388,419
Highways	1,514,319	1,718,797
Sanitation and waste removal	2,037,783	1,843,018
Insurance and surety bonds	274,279	247,460
Culture and recreation	565,335	519,473
Education	18,512,516	17,832,707
Miscellaneous	185,950	167,175
Interest on long-term debt	434,063	465,565
Total program expenses	32,245,038	31,263,143
Increase in Net Assets	\$ 2,395,242	\$ 1,068,099

The Town's total revenues were \$34.6 million. The total cost of all programs and services was \$32.2 million. Our analysis below separately considers the operations of governmental activities.

Governmental Activities

Revenues of the governmental activities increased in 2006-2007 largely because of increased property tax collections. Due to a \$756,239,068 Grand List, a new mill rate of 27.8123 was placed into effect on July 1. The grand list increased by approximately 3.9% or \$28,576,694.

Low mortgage rates resulted in high activity in the Town Clerk's Office, which collected \$344,512 in revenues, \$209,784 more than budgeted. Unexpected revenue of \$68,512 was received from Connecticut Light & Power for street lights.

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**

	Total Cost of Services		Net Cost of Services	
	2007	2006	2007	2006
Education	\$ 18,512,516	\$ 17,832,707	\$ 11,246,683	\$ 10,541,719
Public safety	4,836,752	4,805,708	4,499,245	4,587,741
General government	3,454,442	3,274,821	1,428,555	1,562,667
Sanitation and waste removal	2,037,783	1,843,018	1,019,606	541,104
Highways	1,514,319	1,718,797	1,139,054	1,528,873
All others	1,889,226	1,788,092	1,730,550	1,599,215
Totals	\$ 32,245,038	\$ 31,263,143	\$ 21,063,693	\$ 20,361,319

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 \$9.5 million, which is a change from last year's total of \$7.8 million. Included in this year's total change in fund balance, is an increase of \$1.4 million in the Town's General Fund. The primary reasons for the General Fund's increase mirror the governmental activities highlighted in Exhibit IV.

The Capital and Nonrecurring Fund decreased by \$.3 million. Major activity in the fund included:

Purchase of 42 acres of Open Space, Completion of a Salt Storage Facility, and Renovation of the Bathroom at the Broad Brook School.

General Fund Budgetary Highlights

Total local revenues had a favorable variance when compared to the budget in the amount of \$1,414,780. Charges for services had a favorable variance with \$7,631 more than budgeted collected by the Parks & Recreation department, \$209,784 more than budgeted collected by the Town Clerk.

Intergovernmental revenues showed a favorable variance, although there was a reduction in Telecommunications Tax, and a reduction in the Energy Assistance Program. 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 \$252,858 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 \$26,163 was saved due to active water conservation. Overall, we saved \$335,165 due to conservative spending allocations.

An increase in the cost of utilities, particularly, gas and oil, necessitated an added appropriation of \$28,217.

Appropriations were needed in the Town Counsel and Legal line due to various personnel issues of \$78,029 and in the registrar's budget to cover budget referendums of \$7,503.

Public Safety - the Broad Brook Fire Department required an additional \$37,594 to repair a 1974 Tanker Fire Truck.

There was an overall savings of \$78,153 in the personnel benefits budget, which 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, 2007 year with an unreserved and undesignated fund balance of \$4,598,588.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2007, the Town had \$49.9 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 \$1.6 million or 3.3%, over last year.

**TABLE 4
CAPITAL ASSETS (Net of Depreciation)**

	Governmental Activities	
	2007	2006
Land	\$ 5,313,462	\$ 4,432,065
Buildings and improvements	13,554,839	12,965,357
Machinery and equipment	1,236,725	1,137,166
Construction in progress	1,762,933	1,753,516
Infrastructure	28,029,317	28,299,690
Totals	\$ 49,897,276	\$ 48,587,794

Table 4 has been restated to retroactively report infrastructure in accordance with GASB Statement No. 34.

The Town's fiscal-year 2007-08 capital budget calls for it to spend another \$1,108,844 for capital projects, principally for: Public Safety Communications, major repairs to the Windsorville Road Bridge, Prospect Hill Road Sewers, replacement of the Heating System at the High School, purchase of a Jet-Vac for Public Works, and for Major Road improvement.

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, 2007 the Town had \$13,692,899 million in bonds and notes outstanding versus \$13,999,990 million last year - a decrease of 2.24% - as shown in Table 5.

**TABLE 5
OUTSTANDING DEBT**

	Governmental Activities	
	2007	2006
General Obligation Bonds and Notes (Backed by the Town)	\$ 13,692,899	\$ 13,999,990

There was a \$1.32 million bond authorized and issued in 2007.

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 \$152 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 2008 budget tax rates. One of those factors is the economy. In July, unemployment in the Town was at 4.3%. This compares with the Hartford region of 5.1% and the State's unemployment rate of 4.8%.

These indicators were taken into account when adopting the General Fund budget for 2007-08. Amounts available for appropriation in the General Fund budget are \$30,566,870, an increase of 7.38% over the final 2007 budget of \$28,466,684. Property taxes benefiting from 2007 rate increases and increase in assessed valuations are expected to lead this increase.

The Town has appropriated \$600,000 from fund balance to the 2007-08 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.

EXHIBIT I**TOWN OF EAST WINDSOR, CONNECTICUT****STATEMENT OF NET ASSETS**

JUNE 30, 2007

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 9,892,240
Investments	529,406
Receivables, net	4,309,146
Due from Fiduciary Funds	37,440
Deferred charges	15,747
Inventory	10,212
Capital assets:	
Assets not being depreciated	7,076,395
Assets being depreciated, net	42,820,881
Total assets	64,691,467
Liabilities:	
Accounts and other payables	1,126,593
Due to other governments	57,605
Due to Fiduciary Funds	17,766
Unearned revenue	768,791
Unamortized bond premiums	72,634
Noncurrent liabilities:	
Due within one year	1,991,617
Due in more than one year	14,247,951
Total liabilities	18,282,957
Net Assets:	
Invested in capital assets, net of related debt	36,936,953
Restricted for:	
Trust purposes:	
Expendable	33,735
Unrestricted	9,437,822
Total Net Assets	\$ 46,408,510

EXHIBIT II

TOWN OF EAST WINDSOR, CONNECTICUT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2007

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 3,454,442	\$ 720,044	\$ 251,462	\$ 1,054,381	\$ (1,428,555)
Public safety	4,836,752	215,797	121,710		(4,499,245)
Conservation and health	429,599	2,112			(427,487)
Highways	1,514,319		128,539	246,726	(1,139,054)
Sanitation and waste removal	2,037,783	1,018,177			(1,019,606)
Insurance and surety bonds	274,279				(274,279)
Culture and recreation	565,335	34,311		70,000	(461,024)
Education	18,512,516	316,923	6,910,095	38,815	(11,246,683)
Miscellaneous	185,950	6,148			(179,802)
Interest on long-term debt	434,063		46,105		(387,958)
Total governmental activities	<u>\$ 32,245,038</u>	<u>\$ 2,313,512</u>	<u>\$ 7,457,911</u>	<u>\$ 1,409,922</u>	(21,063,693)
General revenues:					
Property taxes					22,053,161
Grants and contributions not restricted to specific programs					711,722
Unrestricted investment earnings					615,891
Miscellaneous					78,161
Total general revenues					<u>23,458,935</u>
Change in Net Assets					2,395,242
Net Assets at Beginning of Year, as Restated					<u>44,013,268</u>
Net Assets at End of Year					<u>\$ 46,408,510</u>

The accompanying notes are an integral part of the financial statements

TOWN OF EAST WINDSOR, CONNECTICUT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2007

	<u>General</u>	<u>Capital and Nonrecurring</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 5,325,517	\$ 2,070,728	\$ 2,495,995	\$ 9,892,240
Investments	529,406			529,406
Receivables, net	3,116,041	40,000	1,153,105	4,309,146
Due from other funds	176,290		777,672	953,962
Inventories			10,212	10,212
Total Assets	<u>\$ 9,147,254</u>	<u>\$ 2,110,728</u>	<u>\$ 4,436,984</u>	<u>\$ 15,694,966</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 356,365	\$ 80,662	\$ 606,920	\$ 1,043,947
Due to other funds	795,438	137,092	1,758	934,288
Due to other governments	57,605			57,605
Deferred revenue	2,739,258		1,416,251	4,155,509
Total liabilities	<u>3,948,666</u>	<u>217,754</u>	<u>2,024,929</u>	<u>6,191,349</u>
Fund balances:				
Reserved		1,740,169	753,852	2,494,021
Unreserved, reported in:				
General Fund	5,198,588			5,198,588
Special Revenue Funds		152,805	1,415,219	1,568,024
Capital Project Funds			242,984	242,984
Total fund balances	<u>5,198,588</u>	<u>1,892,974</u>	<u>2,412,055</u>	<u>9,503,617</u>
Total Liabilities and Fund Balances	<u>\$ 9,147,254</u>	<u>\$ 2,110,728</u>	<u>\$ 4,436,984</u>	
Amounts reported for governmental activities in the statement of net assets (Exhibit I) are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				49,897,276
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				3,402,465
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.				(16,394,848)
Net Assets of Governmental Activities (Exhibit I)				<u>\$ 46,408,510</u>

The accompanying notes are an integral part of the financial statements

TOWN OF EAST WINDSOR, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2007

	General	Capital and Nonrecurring	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 21,760,585	\$	\$	\$ 21,760,585
Assessments including interest and liens			352,611	352,611
Intergovernmental revenues	6,984,588	136,352	1,606,950	8,727,890
Licenses, permit and fees	809,295	25,943	1,614,578	2,449,816
Revenues from use of money	452,858	101,960	61,073	615,891
Other revenues			332,506	332,506
Total revenues	<u>30,007,326</u>	<u>264,255</u>	<u>3,967,718</u>	<u>34,239,299</u>
Expenditures:				
Current:				
General government	2,209,594		891,419	3,101,013
Public safety	4,136,973		309,121	4,446,094
Conservation and health	403,559			403,559
Highways	956,348		52,019	1,008,367
Sanitation and waste removal	681,998		994,934	1,676,932
Insurance and surety bonds	274,279			274,279
Culture and recreation	508,093			508,093
Education	17,052,072		1,206,370	18,258,442
Miscellaneous	161,967		243	162,210
Capital outlay	282,464	890,222	813,452	1,986,138
Debt service	2,030,217		22,959	2,053,176
Total expenditures	<u>28,697,564</u>	<u>890,222</u>	<u>4,290,517</u>	<u>33,878,303</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,309,762</u>	<u>(625,967)</u>	<u>(322,799)</u>	<u>360,996</u>
Other Financing Sources (Uses):				
Transfers in	440,000	311,221	87,921	839,142
Transfers out	(394,142)		(445,000)	(839,142)
Proceeds from bonds			1,320,000	1,320,000
Total other financing sources	<u>45,858</u>	<u>311,221</u>	<u>962,921</u>	<u>1,320,000</u>
Net Change in Fund Balances	1,355,620	(314,746)	640,122	1,680,996
Fund Balances at Beginning of Year	<u>3,842,968</u>	<u>2,207,720</u>	<u>1,771,933</u>	
Fund Balances at End of Year	<u>\$ 5,198,588</u>	<u>\$ 1,892,974</u>	<u>\$ 2,412,055</u>	

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Governmental funds reported 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. 647,558

Revenue in the statement of activities that do not provide current financial resources are not reported as revenue in the funds. 400,981

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments 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 exceed proceeds. 290,272

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. (588,826)

In the statement of activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources. Thus the change in net assets differs from the change in fund balance by the cost of the asset sold. (35,739)

Change in Net Assets of Governmental Activities (Exhibit II) \$ 2,395,242

The accompanying notes are an integral part of the financial statements

TOWN OF EAST WINDSOR, CONNECTICUT
STATEMENT OF FIDUCIARY NET ASSETS - FIDUCIARY FUNDS

JUNE 30, 2007

	Pension Trust Fund	Agency Funds
	<u> </u>	<u> </u>
Assets:		
Cash and cash equivalents	\$	\$ 117,119
Investments	10,093,212	63,827
Due from other funds	<u> </u>	<u>17,766</u>
Total assets	<u>10,093,212</u>	\$ <u><u>198,712</u></u>
Liabilities:		
Accounts payable	1,331	
Due to other funds	37,440	\$
Due to student groups and others	<u> </u>	<u>198,712</u>
Total liabilities	<u>38,771</u>	\$ <u><u>198,712</u></u>
Net Assets:		
Held in trust for pension benefits	\$ <u><u>10,054,441</u></u>	

The accompanying notes are an integral part of the financial statements

TOWN OF EAST WINDSOR, CONNECTICUT

STATEMENT OF CHANGES IN PLAN NET ASSETS - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2007

	<u>Pension Trust Funds</u>
Additions:	
Contributions:	
Employer	\$ 538,594
Plan members	<u>208,739</u>
Total contributions	<u>747,333</u>
Investment income:	
Net appreciation in fair value of investments	1,260,897
Interest	<u>15,116</u>
Total investment income	<u>1,276,013</u>
Total additions	<u>2,023,346</u>
Deductions:	
Benefit payments	210,272
Administrative expenses	<u>41,503</u>
Total deductions	<u>251,775</u>
Net increase	1,771,571
Net Assets Held in Trust for Pension Benefits at Beginning of Year	<u>8,282,870</u>
Net Assets Held in Trust for Pension Benefits at End of Year	<u><u>\$ 10,054,441</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF EAST WINDSOR, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS

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 activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, 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.

The *General Fund* is 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 Project 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 of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. 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 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 noncurrent 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% per month. Outstanding real estate tax accounts are automatically liened 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 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 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
Infrastructure	20-60

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, 2006 has been restated by \$27,343,905 from \$16,669,363 to \$44,013,268 due to the implementation of the retroactive infrastructure reporting requirement of GASB Statement No. 34. Capital assets, net, have been restated from \$21,243,889 to \$48,587,794.

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 of 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 \$16,394,848 difference are as follows:

Bonds and notes payable	\$ 13,692,899
Accrued interest payable	82,646
Net pension obligation	1,944,430
Compensated absences	711,407
Unamortized deferral on refunding bonds	(109,168)
Unamortized bond premiums	<u>72,634</u>

Net Adjustment to Reduce Fund Balance - Total Governmental	
Funds to Arrive at Net Assets of Governmental Activities	<u>\$ 16,394,848</u>

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 \$647,558 increase are as follows:

Capital outlay	\$ 1,959,839
Depreciation expense	<u>(1,312,281)</u>

Net Adjustment to Increase Net Changes in Fund Balances - Total	
Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ 647,558</u>

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 \$290,272 difference are as follows:

Amortization of deferred charges on refunding	\$ (25,598)
Repayments of general obligation debt	1,627,091
Proceeds of general obligation bonds	(1,320,000)
Amortization of bond issuance costs	(3,694)
Amortization of bond premiums	<u>12,473</u>

Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental	
Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ 290,272</u>

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 \$588,826 difference are as follows:

Compensated absences	\$ 9,279
Accrued interest	(8,841)
Net pension obligation	<u>588,388</u>
Net Adjustment to Decrease Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	\$ <u>588,826</u>

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. There were no additional appropriations during the fiscal year. 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 GASB 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, 2007:

Deposits:	
Demand accounts	\$ 2,036,909
Certificates of deposit	63,827
Money markets	3,649,648
Savings accounts	<u>515,310</u>
Total deposits	6,265,694
Petty cash	1,783
Cash equivalents:	
State Short-Term Investment Fund (STIF)	2,140,958
MBIA, Inc. - Cooperative Liquid Assets Securities System (CLASS)	1,664,751
Less certificates of deposit classified as investments	<u>(63,827)</u>
Total Cash and Cash Equivalents	\$ <u>10,009,359</u>

Deposits

At June 30, 2007 the carrying amount of the Town deposits, including \$63,827 of certificates of deposits classified as investments, was \$6,265,694 and the bank balance was \$6,830,572.

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, 2007 bank balance, \$724,033 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 \$2,538,853 based on June 30, 2007 deposits was collateralized (collateral held by the pledging bank's trust department is not in the Town's name). The balance of deposits of \$3,567,686 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, 2007 the Town's cash equivalents amounted to \$3,805,709. 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.

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

B. Investments

Investments as of June 30, 2007 in all funds are as follows:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Interest-bearing investments:		
Certificates of deposit*	\$ 63,827	.97
Other investments:		
Pooled open-end mutual fund accounts:		
Pension Trust Funds	10,093,212	
General Fund mutual fund	529,406	
Total	\$ 10,686,445	
Portfolio weighted average maturity for interest bearing investments		.97

*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, 2007, 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>Capital and Nonrecurring</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:				
Interest	\$ 501,785	\$	\$	\$ 501,785
Taxes	1,196,895			1,196,895
Accounts	63,243		95,934	159,177
Loans receivable			110,181	110,181
Sewer assessments			500,459	500,459
Intergovernmental	1,474,118	40,000	463,025	1,977,143
Gross receivables	3,236,041	40,000	1,169,599	4,445,640
Less allowance for uncollectibles	(120,000)		(16,494)	(136,494)
Net Total Receivables	\$ <u>3,116,041</u>	\$ <u>40,000</u>	\$ <u>1,153,105</u>	\$ <u>4,309,146</u>

An amount of \$120,000 has been established as an allowance for uncollectible taxes and \$16,494 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	\$ 1,339,208	\$
School building grant	1,400,050	
Sewer assessments receivable	500,459	
Grant drawdowns prior to meeting all eligibility requirements		669,878
Sewer operating user receivable	36,820	
Loans receivable	110,181	
Advance collections - sewer usage fees		98,913
Total Deferred/Unearned Revenue for Governmental Funds	\$ <u>3,386,718</u>	\$ <u>768,791</u>

6. CAPITAL ASSETS

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

	Beginning Balance, as Restated	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 4,432,065	\$ 881,397	\$	\$ 5,313,462
Construction in progress	1,753,516	1,511,580	(1,502,163)	1,762,933
Total capital assets not being depreciated	<u>6,185,581</u>	<u>2,392,977</u>	<u>(1,502,163)</u>	<u>7,076,395</u>
Capital assets being depreciated:				
Buildings and improvements	24,039,501	793,432		24,832,933
Machinery and equipment	3,629,766	147,047	(115,000)	3,661,813
Infrastructure	36,877,201	826,209		37,703,410
Total capital assets being depreciated	<u>64,546,468</u>	<u>1,766,688</u>	<u>(115,000)</u>	<u>66,198,156</u>
Less accumulated depreciation for:				
Buildings and improvements	(11,074,144)	(203,950)		(11,278,094)
Machinery and equipment	(2,492,600)	(11,749)	79,261	(2,425,088)
Infrastructure	(8,577,511)	(1,096,582)		(9,674,093)
Total accumulated depreciation	<u>(22,144,255)</u>	<u>(1,312,281)</u>	<u>79,261</u>	<u>(23,377,275)</u>
Total capital assets being depreciated, net	<u>42,402,213</u>	<u>454,407</u>	<u>(35,739)</u>	<u>42,820,881</u>
Governmental Activities Capital Assets, Net	\$ <u>48,587,794</u>	\$ <u>2,847,384</u>	\$ <u>(1,537,902)</u>	\$ <u>49,897,276</u>

As of July 1, 2006, capital assets and related accumulated depreciation have been restated due to the implementation of the retroactive infrastructure reporting requirement of GASB Statement No. 34.

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

Governmental activities:	
General government	\$ 40,573
Public safety	171,851
Highway	584,286
Sanitation and waste removal	253,271
Culture and recreation	14,094
Education	<u>248,206</u>
Total Depreciation Expense - Governmental Activities	\$ <u>1,312,281</u>

Construction Commitments

The Town has active construction projects as of June 30, 2007. 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	\$ 186,302	\$ 2,897
Windsorville Bridge	243,271	213,079
Prospect Hill Drive Sewer	24,307	131,592
Emergency Communication System	591,796	28,203
Jet Vac		299,149
High School Heating System		433,924

The commitments are being financed by General Fund appropriations and general obligation bonds.

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, 2007 is presented below:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Pension Trust Fund	\$ 37,440
General Fund	Nonmajor Governmental Funds	1,758
General Fund	Capital and Nonrecurring Fund	137,092
Nonmajor Governmental Funds	General Fund	777,672
Agency Funds	General Fund	17,766
Total		<u>\$ 971,728</u>

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

Interfund transfers:

	<u>Transfers In</u>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfers out:			
General Fund	\$	\$ 440,000	\$ 440,000
Capital and Nonrecurring	306,221	5,000	311,221
Nonmajor Governmental	87,921		87,921
Total Transfers Out	<u>\$ 394,142</u>	<u>\$ 445,000</u>	<u>\$ 839,142</u>

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, 2007 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	\$ 13,404,990	\$ 1,320,000	\$ 1,427,091	\$ 13,297,899	\$ 1,471,992
Less deferred amounts on refunding	(134,766)		(25,598)	(109,168)	
Total bonds payable	13,270,224	1,320,000	1,401,493	13,188,731	1,471,992
Notes payable	595,000		200,000	395,000	200,000
Compensated absences	702,128	72,723	63,444	711,407	319,625
Net pension obligation	1,356,042	588,388		1,944,430	
Governmental Activity Long-Term Liabilities	<u>\$ 15,923,394</u>	<u>\$ 1,981,111</u>	<u>\$ 1,664,937</u>	<u>\$ 16,239,568</u>	<u>\$ 1,991,617</u>

A schedule of bonds outstanding at June 30, 2007 is presented below:

<u>Description</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate (%)</u>	<u>Amount of Original Issue</u>	<u>Balance Outstanding June 30, 2007</u>
Bonds:					
Trombley Road Sewer Sewer System	03/01/84	03/01/12	5.0	\$ 305,000	\$ 52,000
Rehabilitation	03/15/90	03/15/10	6.875-6.9	1,300,000	215,580
Intermediate School Roof	03/15/90	03/15/10	6.875-6.9	520,000	84,420
State of Connecticut Clean Water Fund	09/30/96	03/31/16	4.5	10,812,482	5,215,899
Bond refunding	10/01/04	09/15/15	3.00-3.75	3,535,000	3,000,000
Land acquisition	10/01/04	09/15/25	3.0-4.375	3,000,000	2,848,000
Public works improvements	10/01/04	09/15/25	3.0-4.375	600,000	562,000
Rescue/Pumper Fire Truck	06/01/07	06/01/12	4.25	570,750	570,750
High School Heating Plant	06/01/07	06/01/12	4.25	443,500	443,500
Jet Vac Truck	06/01/07	06/01/12	4.25	305,750	305,750
Notes payable:					
Capital Projects	08/15/03	08/15/08	2.75-3.5	995,000	395,000
Total					<u>\$ 13,692,899</u>

The following is a schedule of future debt service requirements as of June 30, 2007:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 1,671,992	\$ 408,793	\$ 2,080,785
2009	1,673,114	356,022	2,029,136
2010	1,484,460	305,088	1,789,548
2011	1,391,034	256,162	1,647,196
2012	1,389,843	214,080	1,603,923
2013-2017	4,572,456	576,628	5,149,084
2018-2022	950,000	197,056	1,147,056
2023-2025	560,000	36,413	596,413
Total	<u>\$ 13,692,899</u>	<u>\$ 2,350,242</u>	<u>\$ 16,043,141</u>

On October 1, 2004, the Town issued \$3,535,000 in general obligation bonds with an interest rate of 3.00-3.75% to advance refund \$3,410,000 of outstanding 1995 bonds with an interest rate of 4.3-6.3%. 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, 2007 is \$2,790,000.

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>Net Indebtedness</u>	<u>Balance</u>
General purpose	\$ 48,915,142	\$ 4,681,500	\$ 44,233,642
Schools	97,830,284	2,127,870	95,702,414
Sewers	81,525,236	5,483,479	76,041,757
Urban renewal	70,655,205		70,655,205
Pension deficit	65,220,189		65,220,189

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation or \$152,180,441. School indebtedness is net of \$1,400,050 of school building grants receivable. There is no authorized unissued debt at June 30, 2007.

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% (Public Works employees 2%) 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% 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 coinciding with, or next following, a specified date of hire and completion of 1,000 hours 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, 2006, the date of the latest actuarial valuation:

Retirees and beneficiaries currently receiving benefits	25
Terminated vested participants	18
Active Plan members	<u>151</u>
Total	<u>194</u>

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	\$ 1,212,499
Interest on net pension obligation	94,923
Adjustment to annual required contribution	<u>(180,440)</u>
Annual pension cost	1,126,982
Contributions made	<u>538,594</u>
Increase in net pension obligation	588,388
Net Pension Obligation, Beginning of Year	<u>1,356,042</u>
Net Pension Obligation, End of Year	<u>\$ 1,944,430</u>

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

Actuarial valuation date	July 1, 2006
Actuarial cost method	Projected Unit Credit
Amortization method	Level Dollar - Closed,
Remaining amortization period	10 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>
6/30/05	\$ 943,174	\$ 492,276	52.19%	\$ 944,851
6/30/06	918,567	507,376	55.24%	1,356,042
6/30/07	1,126,982	538,594	44.42%	1,944,430

F. Pension Plan Required Supplementary Information

Schedule of Funding Progress						
<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial 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>
7/1/02	\$ 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%
7/1/06	8,313,911	12,977,635	(4,663,724)	64.0%	5,152,888	90.5%

Schedule of Employer Contributions

<u>Fiscal Year Ended</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
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%
6/30/07	1,212,499	44%

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 20 years of credited service in the public schools of Connecticut, or 2) attained any age and has accumulated 35 years of credited service, at least 25 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 \$7,694,952 or 74% of the total Board of Education professional payroll of \$10,397,755.

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, 2007 the Town has recorded, in the General Fund, intergovernmental revenue and education expenditures in the amount of \$965,862 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, 2007

	Budgeted Amounts		Actual	Variance Over (Under)
	Original	Final		
Property taxes:				
Current and prior year levies	\$ 21,032,747	\$ 21,032,747	\$ 21,381,462	\$ 348,715
Interest and lien fees	175,000	175,000	379,123	204,123
Total property taxes	21,207,747	21,207,747	21,760,585	552,838
Intergovernmental revenues:				
State of Connecticut:				
Education equalization	4,584,774	4,584,774	4,619,977	35,203
Public school transportation	186,138	186,138	190,133	3,995
School building grants	103,197	103,197	225,465	122,268
Special education			204,851	204,851
Reimbursement in lieu of taxes	105,479	105,479	105,802	323
Pro-rata share of CT fines	350	350	2,264	1,914
Tax relief - elderly freeze	3,670	3,670	3,669	(1)
Tax relief - circuit breaker	81,640	81,640	74,769	(6,871)
Tax relief - veterans	7,200	7,200	7,088	(112)
Tax exempt property - disability	2,150	2,150	2,243	93
Property tax relief			61,666	61,666
LOCIP	74,068	74,068	74,068	-
Telephone access grant	43,313	43,313	40,335	(2,978)
Miscellaneous	1,137	1,137	8,211	7,074
New machinery and equipment	151,168	151,168	154,473	3,305
Mashantucket Pequot grant	73,389	73,389	78,968	5,579
Commercial trucks	153,656	153,656	164,744	11,088
Emergency assistance program	100,981	100,981		(100,981)
Total intergovernmental	5,672,310	5,672,310	6,018,726	346,416
Local revenues:				
Building Department	285,000	285,000	242,107	(42,893)
Zoning Board of Appeals	1,400	1,400	1,066	(334)
Planning and zoning revenue	35,000	35,000	35,520	520
East Windsor Housing Authority	22,500	22,500	22,680	180
Conservation Commission	4,000	4,000	2,112	(1,888)
Police Department	6,767	6,767	5,111	(1,656)
Assessor's revenue	2,700	2,700	3,273	573
Town Clerk's revenue	133,500	133,500	343,283	209,783
Mini-Bus donations	3,200	3,200	5,305	2,105
Greater Hartford Transit District	4,280	4,280	7,490	3,210
Miscellaneous	6,000	6,000	85,608	79,608
Parks and recreation	34,500	34,500	42,131	7,631
Parking tickets	80	80	120	40
Land and building rental	350	350	6,531	6,181
Perpetual care	350	350	280	(70)
Aircraft miscellaneous	6,500	6,500	5,868	(632)
Sale of assets	500	500	810	310
Total local revenue	546,627	546,627	809,295	262,668

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TOWN OF EAST WINDSOR, CONNECTICUT

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2007

	Budgeted Amounts			Variance Over (Under)
	Original	Final	Actual	
Revenues from the Use of Money:				
Interest on deposits	\$ 200,000	\$ 200,000	\$ 452,858	\$ 252,858
Other Financing Sources:				
WPCA Assessment Fund	440,000	440,000	440,000	-
Total	\$ 28,066,684	\$ 28,066,684	29,481,464	\$ 1,414,780
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			965,862	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds - Exhibit IV			\$ 30,447,326	

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 2007

	Budgeted Amounts			Variance (Over) Under
	Original	Final	Actual	
General Government:				
Board of Selectmen	\$ 154,436	\$ 154,437	\$ 151,262	\$ 3,175
Town Counsel and Legal	60,000	138,029	138,029	-
Auditor	31,500	31,500	31,500	-
Treasurer	151,560	152,135	152,101	34
Town Clerk	120,586	125,439	121,138	4,301
Assessor	156,690	156,690	155,500	1,190
Tax Collector	115,993	125,784	125,548	236
Board of Tax review	4,230	4,230	3,077	1,153
Elections - Registrar	40,600	55,030	53,531	1,499
Probate Court	5,100	5,100	3,935	1,165
Pension Fund	4,672	4,672	4,565	107
Printing and advertising	11,000	11,000	8,021	2,979
Town property	193,790	222,008	221,129	879
Building Committee	1,450	1,450	640	810
Economic Development Commission	1,300	1,300	810	490
Zoning Board of Appeals	1,800	1,800	1,154	646
Planning and Zoning Commission	3,000	3,000	2,850	150
Town Planner	194,665	201,494	197,737	3,757
Building Department	134,408	134,408	120,618	13,790
Elderly Commission	900	900	675	225
Ethics Committee	2,800	2,800	1,512	1,288
Senior center	224,828	224,828	223,971	857
Conservation Commission	1,700	1,700	1,675	25
Board of Finance	4,025	4,025	2,391	1,634
Miscellaneous	21,030	21,030	20,447	583
Employee benefits	495,023	495,023	465,418	29,605
Total	2,137,086	2,279,812	2,209,234	70,578
Public Safety:				
Police Department	2,222,052	2,345,522	2,309,197	36,325
Police Commission	3,703	3,703	3,602	101
Broad Brook Fire Department	199,950	237,544	237,544	-
Warehouse Point Fire Department	246,129	246,129	246,129	-
Fire Protection (Water)	247,500	247,500	221,337	26,163
Fire Marshal	22,050	22,050	21,453	597
Civil Preparedness	5,000	5,000	4,898	102
Hearing Officer	400	400		400
Dog damage	10	10		10
Firefighters benefits	210,000	210,000	210,000	-
Employee benefits	1,013,100	1,013,100	893,896	119,204
Total	4,169,894	4,330,958	4,148,056	182,902
Conservation and Health:				
General assistance	7,500	7,500	7,486	14
Human services	128,012	128,012	128,004	8
Visiting Nurse Association	9,687	9,687	9,687	-
Miscellaneous health agencies	71,030	71,030	61,014	10,016
Immunizations and physicals	15,000	15,000	14,823	177
Ambulance Association	125,000	125,000	125,000	-
Employee benefits	57,296	57,296	54,967	2,329
Total	413,525	413,525	400,981	12,544

(Continued on next page)

TOWN OF EAST WINDSOR, CONNECTICUT

GENERAL FUND

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)**

FOR THE YEAR ENDED JUNE 30 2007

	Budgeted Amounts			Variance (Over) Under
	Original	Final	Actual	
Highways:				
Highways	\$ 453,676	\$ 453,676	\$ 445,494	\$ 8,182
General roads	125,000	125,000	125,000	-
Street lighting	126,000	126,000	124,453	1,547
Engineering	89,610	89,610	88,767	843
Employee benefits	183,098	183,098	170,413	12,685
Total	<u>977,384</u>	<u>977,384</u>	<u>954,127</u>	<u>23,257</u>
Sanitation and Waste Removal:				
Landfill	682,000	682,000	681,998	2
Insurance and Surety Bonds:				
Insurance and surety bonds	275,000	275,000	250,605	24,395
Unemployment compensation	4,000	23,680	23,674	6
Total	<u>279,000</u>	<u>298,680</u>	<u>274,279</u>	<u>24,401</u>
Culture and Recreation:				
Broad Brook Library	13,500	13,500	13,500	-
Community activities	2,000	2,000	1,098	902
WHP Library	180,953	180,953	180,953	-
Parks and recreation	274,443	274,443	264,332	10,111
Employee benefits	56,134	56,134	49,600	6,534
Total	<u>527,030</u>	<u>527,030</u>	<u>509,483</u>	<u>17,547</u>
Miscellaneous:				
Cemeteries	30,900	30,900	30,900	-
Contingency Fund	323,470			-
Miscellaneous	5,000	5,000	4,661	339
Information technology	130,000	130,000	126,406	3,594
Total	<u>489,370</u>	<u>165,900</u>	<u>161,967</u>	<u>3,933</u>
Debt Service	2,030,218	2,030,218	2,030,217	1
Capital Improvement Plan	282,464	282,464	282,464	-
Education:				
Salaries:				
Administration	400,920	400,920	325,373	75,547
Building administration	595,022	595,022	593,926	1,096
Certified personnel	6,873,167	6,873,167	6,659,742	213,425
Substitutes	160,493	160,493	381,937	(221,444)
Home Bound	7,500	7,500	13,565	(6,065)
Tutors	313,728	313,728	314,421	(693)
Stipends	177,006	177,006	162,358	14,648
Summer school	3,132	3,132	2,376	756
Adult education/enrichment	18,132	18,132	24,404	(6,272)
Clerical	480,574	480,574	478,877	1,697
Teacher's Aides	420,467	420,467	432,949	(12,482)
Nurses	184,998	184,998	199,047	(14,049)
Custodial	396,053	396,053	380,690	15,363
School Facility Use	2,000	2,000	1,371	629
Total	<u>10,033,192</u>	<u>10,033,192</u>	<u>9,971,036</u>	<u>62,156</u>

(Continued on next page)

TOWN OF EAST WINDSOR, CONNECTICUT

GENERAL FUND

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)**

FOR THE YEAR ENDED JUNE 30 2007

	Budgeted Amounts			Variance (Over) Under
	Original	Final	Actual	
Employee Benefits:				
Retirement and Social Security	\$ 395,027	\$ 395,027	\$ 406,705	\$ (11,678)
Fringe benefits	1,666,240	1,666,240	1,569,888	96,352
Workmen's compensation and travel insurance	133,995	133,995	146,431	(12,436)
Total	<u>2,195,262</u>	<u>2,195,262</u>	<u>2,123,024</u>	<u>72,238</u>
Purchased Services:				
Instructional Program Improvements	11,151	11,151	25,564	(14,413)
Pupil services	54,292	54,292	43,088	11,204
Other professional services	239,484	239,484	259,757	(20,273)
Public utilities	180,092	180,092	196,216	(16,124)
Cleaning/repairing	279,836	279,836	240,236	39,600
Maintenance	62,100	62,100	50,242	11,858
Pupil transportation	1,094,046	1,094,046	1,242,574	(148,528)
Property insurance	48,697	48,697	1,138	47,559
Liability insurance	56,911	56,911	7,779	49,132
Communications	28,744	28,744	21,987	6,757
Printing/binding	34,253	34,253	33,710	543
Tuition	926,488	926,488	953,365	(26,877)
Travel, conferences and other transportation	27,018	27,018	22,663	4,355
Total	<u>3,043,112</u>	<u>3,043,112</u>	<u>3,098,319</u>	<u>(55,207)</u>
Supplies:				
Instructional	216,528	216,528	208,759	7,769
Custodial/maintenance	85,254	85,254	68,782	16,472
Heat and energy	217,222	217,222	242,753	(25,531)
Food services	1	1		1
Textbooks	96,115	96,115	157,579	(61,464)
Library	20,900	20,900	20,240	660
Other supplies	77,680	77,680	94,606	(16,926)
Total	<u>713,700</u>	<u>713,700</u>	<u>792,719</u>	<u>(79,019)</u>
Capital equipment:				
New equipment	66,250	66,250	73,495	(7,245)
Dues and fees	33,055	33,055	25,978	7,077
Total	<u>99,305</u>	<u>99,305</u>	<u>99,473</u>	<u>(168)</u>
Total Education	<u>16,084,571</u>	<u>16,084,571</u>	<u>16,084,571</u>	<u>-</u>
Total Expenditures	<u>28,072,542</u>	<u>28,072,542</u>	<u>27,737,377</u>	<u>335,165</u>

(Continued on next page)

TOWN OF EAST WINDSOR, CONNECTICUT

GENERAL FUND

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)**

FOR THE YEAR ENDED JUNE 30 2007

	Budgeted Amounts			Variance (Over) Under
	Original	Final	Actual	
Other financing uses:				
Transfer out:				
Capital Nonrecurring Fund	\$ 306,221	\$ 306,221	\$ 306,221	\$ -
Dog Fund	87,921	87,921	87,921	-
	<u>394,142</u>	<u>394,142</u>	<u>394,142</u>	<u>-</u>
Total other financing uses				
	<u>394,142</u>	<u>394,142</u>	<u>394,142</u>	<u>-</u>
Total	\$ <u>28,466,684</u>	\$ <u>28,466,684</u>	28,131,519	\$ <u>335,165</u>

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.

965,862

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.

(5,675)

Total Expenditures and Other Financing Uses as Reported on the Statement of Revenues,
Expenditures and Changes in Fund Balances - Governmental Funds - Exhibit IV

\$ 29,091,706

TOWN OF EAST WINDSOR, CONNECTICUT
COMPARATIVE BALANCE SHEET - GENERAL FUND
JUNE 30, 2007 AND 2006

	<u>2007</u>	<u>2006</u>
ASSETS		
Cash and cash equivalents	\$ 5,325,517	\$ 4,802,407
Investments	529,406	309,736
Accounts and other receivables	63,243	46,543
Property taxes receivable, net of allowance for doubtful accounts of \$120,000 in 2007 and \$120,000 in 2006	1,076,895	1,054,777
Interest receivable	501,785	559,742
Due from other governments	1,474,118	1,653,616
Due from other funds	<u>176,290</u>	<u>212,484</u>
Total Assets	<u>\$ 9,147,254</u>	<u>\$ 8,639,305</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable and accrued expenses	\$ 356,365	\$ 377,122
Due to other funds	795,438	1,381,443
Due to other governments	57,605	59,119
Deferred revenue	<u>2,739,258</u>	<u>2,978,653</u>
Total liabilities	<u>3,948,666</u>	<u>4,796,337</u>
Fund Equity:		
Fund balance:		
Designated for subsequent year's budget	600,000	400,000
Undesignated	<u>4,598,588</u>	<u>3,442,968</u>
Total fund balance	<u>5,198,588</u>	<u>3,842,968</u>
Total Liabilities and Fund Equity	<u>\$ 9,147,254</u>	<u>\$ 8,639,305</u>

TOWN OF EAST WINDSOR, CONNECTICUT
REPORT OF TAX COLLECTOR

FOR THE YEAR ENDED JUNE 30, 2007

Grand List	Uncollected Taxes July 1, 2006	Lawful Corrections		Suspense Transfers	Other Adjustments	Adjusted Taxes Collectible	Collections				Uncollected Taxes June 30, 2007
		Additions	Deductions				Taxes	Interest	Lien Fees	Total	
2005	\$ 21,200,800	\$ 136,184	\$	\$		\$ 21,336,984	\$ 20,711,420	\$ 97,461	\$ 144	\$ 20,809,025	\$ 625,564
2004	589,844	81,475			(746)	670,573	389,336	65,285	2,424	457,045	281,237
2003	213,510	37,566		77,350	(310)	173,416	99,434	24,425	672	124,531	73,982
2002	79,213	163			(163)	79,213	34,289	21,880	456	56,625	44,924
2001	56,648					56,648	27,479	20,916	360	48,755	29,169
2000	42,173					42,173	22,893	21,881	216	44,990	19,280
1999	31,904		48			31,856	15,526	15,069	216	30,811	16,330
1998	23,353				(4)	23,349	8,908	12,974	120	22,002	14,441
1997	19,401					19,401	7,297	10,301	96	17,694	12,104
1996	18,380					18,380	6,272	10,452	72	16,796	12,108
1995	16,796					16,796	6,026	11,286	72	17,384	10,770
1994	20,588					20,588	6,493	13,101	240	19,834	14,095
1993	18,299					18,299	6,425	13,451	264	20,140	11,874
1992	21,149					21,149	5,675	13,246	168	19,089	15,474
1991	18,260					18,260	2,717	5,285	48	8,050	15,543
1990	1,684		1,684								
1989	3,575		3,575								
	\$ 22,375,577	\$ 255,388	\$ 5,307	\$ 77,350	\$ (1,223)	\$ 22,547,085	21,350,190	357,013	5,568	21,712,771	\$ 1,196,895
			Suspense collections				12,649	10,974		23,623	
			Total				\$ 21,362,839	\$ 367,987	\$ 5,568	21,736,394	
			Property taxes receivable considered available:								
			June 30, 2006							(215,278)	
			June 30, 2007							239,469	
			Total Property Tax Revenue							\$ 21,760,585	

TOWN OF EAST WINDSOR, CONNECTICUT

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2007

		Special Revenue						
	Federal and State Grants	Hot Lunch Program	Dog License	Sewer Operating	Sewer Assessment	Drug Forfeiture	Small Cities	Town Aid Road
ASSETS								
Cash and cash equivalents	\$	\$ 132,150	\$	\$ 498,465	\$ 399,934	\$ 2,564	\$ 117,738	\$
Accounts and other receivable			2,623	36,820				
Assessment receivable					500,459			
Due from other governments	17,690	25,504					110,181	
Due from other funds	64		4,095					346,161
Inventory		10,212						
Total Assets	<u>\$ 17,754</u>	<u>\$ 167,866</u>	<u>\$ 6,718</u>	<u>\$ 535,285</u>	<u>\$ 900,393</u>	<u>\$ 2,564</u>	<u>\$ 227,919</u>	<u>\$ 346,161</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable and accrued expenses	\$ 782	\$ 38,175	\$ 7,314	\$ 1,758	\$	\$	\$	\$
Due to other funds								
Deferred revenue	<u>16,972</u>			<u>135,733</u>	<u>500,459</u>		<u>227,919</u>	
Total liabilities	<u>17,754</u>	<u>38,175</u>	<u>7,314</u>	<u>137,491</u>	<u>500,459</u>	<u>-</u>	<u>227,919</u>	<u>-</u>
Fund balances:								
Reserved:								
Inventory		10,212						
Encumbrances								
Unreserved:								
Designated for specific purposes								
Undesignated		<u>119,479</u>	<u>(596)</u>	<u>397,794</u>	<u>399,934</u>	<u>2,564</u>		<u>346,161</u>
Total fund balances	<u>-</u>	<u>129,691</u>	<u>(596)</u>	<u>397,794</u>	<u>399,934</u>	<u>2,564</u>	<u>-</u>	<u>346,161</u>
Total Liabilities and Fund Balances	<u>\$ 17,754</u>	<u>\$ 167,866</u>	<u>\$ 6,718</u>	<u>\$ 535,285</u>	<u>\$ 900,393</u>	<u>\$ 2,564</u>	<u>\$ 227,919</u>	<u>\$ 346,161</u>

(Continued on next page)

EXHIBIT B-1

EXHIBIT B-1

EXHIBIT B-1

TOWN OF EAST WINDSOR, CONNECTICUT

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED JUNE 30, 2007

	Special Revenue							
	Federal and State Grants	Hot Lunch Program	Dog License	Sewer Operating	Sewer Assessment	Drug Forfeiture	Small Cities	Town Aid Road
Revenues:								
Assessment including interest and lien	\$ 709,387	\$ 174,150	\$	\$	\$ 352,611	\$ 2,726	\$ 53,113	\$ 128,539
Intergovernmental revenues		316,923	13,930	1,070,468				
Licenses, fees and charges for goods and services		747		30,897	15,010	68		
Revenues from use of money								
Other revenues								
Total revenues	<u>709,387</u>	<u>491,820</u>	<u>13,930</u>	<u>1,101,365</u>	<u>367,621</u>	<u>2,794</u>	<u>53,113</u>	<u>128,539</u>
Expenditures:								
Current:								
General government								
Public safety			102,934			1,000	53,113	
Highways								46,373
Sanitation and waste removal				994,934				
Education	709,387	475,872						
Miscellaneous								
Capital outlay								
Debt service								
Total expenditures	<u>709,387</u>	<u>475,872</u>	<u>102,934</u>	<u>994,934</u>		<u>1,000</u>	<u>53,113</u>	<u>46,373</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>15,948</u>	<u>(89,004)</u>	<u>106,431</u>	<u>367,621</u>	<u>1,794</u>	<u>-</u>	<u>82,166</u>
Other Financing Sources (Uses):								
Transfers in			87,921					
Transfers out				(5,000)	(440,000)			
Proceeds from sale of bonds								
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>87,921</u>	<u>(5,000)</u>	<u>(440,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances		15,948	(1,083)	101,431	(72,379)	1,794		82,166
Fund Balances at Beginning of Year		113,743	487	296,363	472,313	770	-	263,995
Fund Balances at End of Year	\$ -	\$ 129,691	\$ (596)	\$ 397,794	\$ 399,934	\$ 2,564	\$ -	\$ 346,161

(Continued on next page)

TOWN OF EAST WINDSOR, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2007

	Special Revenue						Total	Nonmajor Governmental Funds	
	Miscellaneous Grants	Veterans Trust	Cemetery Trust	Police Private Duty	Senior Center	Total	Capital Projects		
Revenues:									
Assessment including interest and lien	\$ 539,035	\$	\$	\$	\$	352,611	\$		352,611
Intergovernmental revenues				194,999	18,258	1,606,950			1,606,950
Licenses, fees and charges for goods and services		5,745	244			1,614,578	8,362		1,614,578
Revenues from use of money	332,506					52,711			61,073
Other revenues	871,541	5,745	244	194,999	18,258	3,959,356	8,362		332,506
Total revenues									
Expenditures:									
Current:									
General government	793,955	25,000			19,351	891,419			891,419
Public safety	50,833			154,354		309,121			309,121
Highways	5,646					52,019			52,019
Sanitation and waste removal						994,934			994,934
Education	21,111		243			1,206,370			1,206,370
Miscellaneous						243			243
Capital outlay						-	813,452		813,452
Debt service						-	22,959		22,959
Total expenditures	871,545	25,000	243	154,354	19,351	3,454,106	836,411		4,290,517
Excess (Deficiency) of Revenues over Expenditures	(4)	(19,255)	1	40,645	(1,093)	505,250	(828,049)		(322,799)
Other Financing Sources (Uses):									
Transfers in						87,921			87,921
Transfers out						(445,000)			(445,000)
Proceeds from sale of bonds						(357,079)	1,320,000		1,320,000
Total other financing sources (uses)	-	-		-	-		1,320,000		962,921
Net Change in Fund Balances	(4)	(19,255)	1	40,645	(1,093)	148,171	491,951		640,122
Fund Balances at Beginning of Year	13,904	28,838	4,897	76,708	5,242	1,277,260	494,673		1,771,933
Fund Balances at End of Year	\$ 13,900	\$ 9,583	\$ 4,898	\$ 117,353	\$ 4,149	\$ 1,425,431	\$ 986,624		\$ 2,412,055

TOWN OF EAST WINDSOR, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2007 WITH COMPARATIVE TOTALS FOR 2006

	<u>Student Awards</u>	<u>Student Activity</u>	<u>Contractor's Bond</u>	<u>Totals</u>	
				<u>2007</u>	<u>2006</u>
Assets:					
Cash and cash equivalents	\$ 7,708	\$ 84,914	\$ 24,497	\$ 117,119	\$ 114,940
Investments	63,827			63,827	63,932
Due from other funds			17,766	17,766	17,766
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>71,535</u>	\$ <u>84,914</u>	\$ <u>42,263</u>	\$ <u>198,712</u>	\$ <u>196,638</u>
Liabilities:					
Due to student groups and others	\$ <u>71,535</u>	\$ <u>84,914</u>	\$ <u>42,263</u>	\$ <u>198,712</u>	\$ <u>196,638</u>

TOWN OF EAST WINDSOR, CONNECTICUT

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2007

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2007</u>
Student Awards Fund				
Assets:				
Cash and cash equivalents	\$ 11,429	\$ 8,911	\$ 12,632	\$ 7,708
Investments	<u>63,932</u>	<u>2,063</u>	<u>2,168</u>	<u>63,827</u>
Total Assets	<u>\$ 75,361</u>	<u>\$ 10,974</u>	<u>\$ 14,800</u>	<u>\$ 71,535</u>
Liabilities:				
Due to student groups	<u>\$ 75,361</u>	<u>\$ 10,974</u>	<u>\$ 14,800</u>	<u>\$ 71,535</u>
Student Activity Fund				
Assets:				
Cash and cash equivalents	<u>\$ 80,180</u>	<u>\$ 316,148</u>	<u>\$ 311,414</u>	<u>\$ 84,914</u>
Liabilities:				
Due to students groups	<u>\$ 80,180</u>	<u>\$ 316,148</u>	<u>\$ 311,414</u>	<u>\$ 84,914</u>
Contractors' Bond Fund				
Assets:				
Cash and cash equivalents	\$ 23,331	\$ 1,166	\$	\$ 24,497
Due from other funds	<u>17,766</u>			<u>17,766</u>
Total Assets	<u>\$ 41,097</u>	<u>\$ 1,166</u>	<u>\$ -</u>	<u>\$ 42,263</u>
Liabilities:				
Due to contractors	<u>\$ 41,097</u>	<u>\$ 1,166</u>	<u>\$ -</u>	<u>\$ 42,263</u>
Total All Funds				
Assets:				
Cash and cash equivalents	\$ 114,940	\$ 326,225	\$ 324,046	\$ 117,119
Investments	63,932	2,063	2,168	63,827
Due from other funds	<u>17,766</u>			<u>17,766</u>
Total Assets	<u>\$ 196,638</u>	<u>\$ 328,288</u>	<u>\$ 326,214</u>	<u>\$ 198,712</u>
Liabilities:				
Due to student groups and others	<u>\$ 196,638</u>	<u>\$ 328,288</u>	<u>\$ 326,214</u>	<u>\$ 198,712</u>

TOWN OF EAST WINDSOR, CONNECTICUT

SCHEDULE OF DEBT LIMITATION

JUNE 30, 2007

Total tax collections (including interest and lien fees) received by
Treasurer for year ended June 30, 2007

\$ 21,736,394

Reimbursement for revenue loss on:

Tax relief for elderly - freeze

3,669

Base

\$ 21,740,063

	<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	\$ 48,915,142	\$	\$	\$	\$
4-1/2 times base		97,830,284			
3-3/4 times base			81,525,236		
3-1/4 times base				70,655,205	
3 times base					<u>65,220,189</u>
Total debt limitation	<u>48,915,142</u>	<u>97,830,284</u>	<u>81,525,236</u>	<u>70,655,205</u>	<u>65,220,189</u>
Indebtedness:					
Bonds and serial notes payable	4,681,500	3,527,920	5,483,479		
School building grants		<u>(1,400,050)</u>			
Total indebtedness	<u>4,681,500</u>	<u>2,127,870</u>	<u>5,483,479</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Outstanding and Authorized Debt	<u>\$ 44,233,642</u>	<u>\$ 95,702,414</u>	<u>\$ 76,041,757</u>	<u>\$ 70,655,205</u>	<u>\$ 65,220,189</u>

Note 1: In no case shall total indebtedness exceed seven times annual receipts from taxation (\$152,180,441).

Note 2: There is no authorized unissued debt at June 3, 2007.